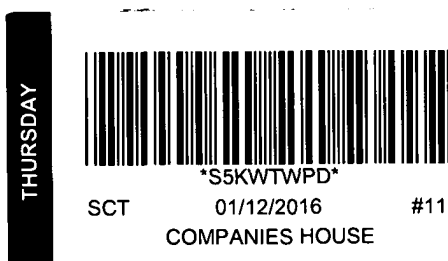


**AIRDRIE CITIZENS ADVICE BUREAU**  
**ANNUAL REPORT & FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2016**

**(A company limited by guarantee and not having a share capital)**

**Company Number SC157177**  
**Scottish Charity Number SCO12238**



**AIRDRIE CITIZENS ADVICE BUREAU**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31ST MARCH 2016**

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**AIRDRIE CITIZENS ADVICE BUREAU**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**YEAR ENDED 31ST MARCH 2016**

<b>Scottish charity number</b>	SCO12238
<b>Company number</b>	SC157177
<b>Trustees who served during the year</b>	Stewart Bone David Smith Robert Espie Alasdair Forsyth Jerry Stewart Margaret Johnson Alastair McTaggart Jacqueline Spiers (resigned during the year)
<b>Registered Office</b>	Resource Centre 14 Anderson Street Airdrie ML6 0AA
<b>Auditors</b>	Audrey Wolfson BA CA Cahill Jack Associates Limited Chartered Accountants and Registered Auditors 91 Alexander Street AIRDRIE ML6 0BD
<b>Bankers</b>	Unity Trust Bank plc Nine Brindley place Birmingham B1 2HB

## **AIRDRIE CITIZENS ADVICE BUREAU**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31ST MARCH 2016**

The Trustees, who are also Directors of the Company for the purposes of the Companies Act 2006, present their annual report together with the financial statements of the charity for the year ended 31st March 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

#### **Structure, Governance and Management**

##### ***Governing Document***

The organisation is a company limited by guarantee, incorporated on 31st March 1995 and registered as a charity in November 1971. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

##### ***Recruitment and Appointment of Trustees***

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Directors. Under the requirements of the Memorandum and Articles of Association, the members of the Board are elected to serve for a period of one year after which they must be re-elected annually at the Annual General Meeting.

##### ***Trustee Induction and Training***

An induction pack is provided to each new trustee on appointment and a training session is provided by the Bureau Manager, the Chair of the Board and the Citizens Advice Scotland Advisory Officer. The session covers:-

- \* The obligations of directors
- \* The operational framework of the company
- \* The financial management of the company
- \* The future plans and objectives

Each new director completes a Record of Qualification/Training and a Register of Members' interests.

Further management committee training courses are provided by the national association.

##### ***Operational Management***

The Board of Directors appoint a Bureau Manager who is responsible for the day to day management and delivery of the service. A team of co-ordinators is responsible for the day to day delivery of the various projects and they are supported by advice and administration staff and volunteers.

##### ***Risk Management***

The Business Development Plan includes the financial strategy of the company to resource the activities. A robust financial accounting system ensures the management of finances is efficient and effective. The company finance director and manager monitor the accounting system, and the management accounts are presented to the directors at each meeting of the Board. An annual review of the company's affairs is carried out and the financial strategy adjusted to meet the requirements of the forthcoming year's activities. An annual budget is prepared and agreed by the Board of Directors in the March preceding the new fiscal year.

The board formalised the accounting procedures during the prior year within a document detailing financial procedures and has also undertaken a review of governance in order to ensure that the organisation has the highest standard of governance in place.

## AIRDRIE CITIZENS ADVICE BUREAU

### REPORT OF THE TRUSTEES (CONT'D)

YEAR ENDED 31ST MARCH 2016

#### **Objectives and Activities**

##### ***Objectives***

The company's objective is to ensure that individuals within Airdrie and surrounding areas do not suffer through lack of knowledge of their rights and responsibilities or of the services available, or through an inability to express their needs effectively. Equally the company aims to exercise a responsible influence on the development of social policies and services, both locally and nationally. Through these objectives the charity provides services of public benefit.

##### ***Principal Policies to Achieve Objectives***

The company operates within the Citizens Advice Scotland Membership Standards and Quality Assurance Scheme. Under this Scheme a triennial audit of the company's activities is carried out. The company produces a Business Development Plan each three year period and this defines the activities carried out to achieve the objectives. A review of the Business Development Plan is undertaken each year, following the Annual General Meeting.

##### ***Achievements and Performance***

The company is core funded by North Lanarkshire Council and the board were delighted funding had been secured on a three year service level agreement from 2013-2016 at a fixed rate. This fixed term has allowed the charity to continue its work in the community on a more secure basis.

In the reporting financial year we assisted 4531 clients who presented with 21,324 issues.

Members of the staff serve on various standing committees at Citizens Advice Scotland and the outgoing Bureau Manager also served on the board of Citizens Advice Scotland.

The funding for the Debt Advice Service was granted through the North Lanarkshire Council Scottish Government core grant.

In March 2012 we entered into our own contract with Citizens Advice Scotland to provide delivery of our own face to face money advice sessions. This contract is expected to run until Sep. 2016. These sessions cover financial education and budgeting, tax, pensions, mortgages, savings and investments, insurances and benefits. The project is delivered by advisors who spend one month intensive training and are assessed both delivering sessions and through exams on a regular basis.

We have been successful in applying to the Scottish Legal Aid Board for funding to provide a North Lanarkshire wide Tribunal Representation Unit. This project commenced on 1st October 2013.

The North Lanarkshire Community Legal Service was launched on 1st October 2012. This service provides in-court advice and representation through solicitors, approved lay representation and debt advice within the area of housing issues. We also provide a small claims advice and representation service under this project.

The charity continued to run The Kinship Care Regional Support Service which provides second tier advice and support and training to fourteen bureaux in seven council areas. The funding for this project has been extended until March 2017.

Airdrie Citizens Advice Bureau also participated in the Patient Advice and Support Service (PASS) which provides free and confidential information, advice and support to NHS users in Scotland.

We have continued to offer placements under the community jobs and modern apprenticeships schemes. These placements not only provided the participants with excellent skills and training, they also provide a much needed service for the CAB by way of administration and advice support.

## AIRDRIE CITIZENS ADVICE BUREAU

### REPORT OF THE TRUSTEES (CONT'D)

#### YEAR ENDED 31ST MARCH 2016

##### *Achievements and Performance (continued)*

The charity also continued to benefit from a Robertson Trust funded Volunteer Development post.

The organisation continues to deliver energy efficiency advice through Energy Best Deal sessions and SSE Fuel Poverty Assistance Project, the latter resulting in us establishing Energy Focus Forum.

Additional energy advice is delivered through Big Energy Saving Network through National Energy Action through Department of Energy and Climate change.

The charity also continued to provide financial capability to a variety of vulnerable groups within the community through a grant award from Santander.

Tackling Money Worries Families 1st project is funded by the Scottish Legal Aid Board commenced in December 2014 and has allowed us to deal with debt and financial education and surrounding issues to families with young children who have experienced a change in their circumstances.

Lanarkshire Domestic Abuse Response project funded by the Big Lottery commenced in December 2014. The Project provides expert advice and support in relation to housing, debts and benefits specifically around the complexities of domestic abuse cases.

Following a feasibility study in June 2014, the Board approved a pilot project to deliver services to clients predominately in housing cases who were entitled to legal aid. The Pilot project proved successful and the Board are delighted to have invested in development of the Lanarkshire Community Law Centre in September 2015.

##### **Financial Review**

The charity secured funding for various projects during the year from North Lanarkshire Council, Citizens Advice Scotland, The Big Lottery Fund, Scottish Legal Aid Board and the Robertson Trust. The funding from these and other sources amounted to £935,535 which is an increase of £99,967 from the previous year. This rise in income provided resources for improved services on offer by providing funds to increase staffing levels and cover other associated expenses. Costs for internal and external staff rose by £66,062 to £679,783 with utility costs also increasing due to additional rent paid for outreach premises and backdated water rates. There was an overall surplus for the year of £75,750 (2015: £73,409) and total funds carried forward of £484,088 of which £205,510 were restricted.

The main assets of the charity were funds held in bank accounts which at the year end amounted to £523,379. This represented both restricted and unrestricted funds.

##### **Planning for the Future**

The charity will continue to operate our core services, the North Lanarkshire Community Legal Services, the North Lanarkshire Tribunal Representation Unit, Families 1st, PASS, Lanarkshire Domestic Abuse Project (Lanarkshire wide), an increased Money Advice Service, Welfare Reform Advice Project funded by the Scottish Government and Robertson Trust funded post for Volunteer Development together with our Energy Projects.

In the next year we will enhance our existing services by the following

- Developing services of our current Law Centre

The funding secured should enable Airdrie Citizens Advice Bureau to continue to provide relevant high standard advice services to our clients until March 2017. We will continue to try and ensure that we meet the challenges posed with North Lanarkshire Council's review of advice services and reduction in our core funding for 2016-17 in providing valuable services to often the most vulnerable of our communities through development of our existing projects and the introduction of new projects. The activities and results for the coming financial year are expected to be similar to those of the 2016 year end.

**AIRDRIE CITIZENS ADVICE BUREAU**

**REPORT OF THE TRUSTEES (CONT'D)**

**YEAR ENDED 31ST MARCH 2016**

**Reserves Policy**

It is the charity's aim to hold sufficient unrestricted reserves to meet a minimum of three months operating costs and other liabilities such as redundancy costs. The Board are happy that this level of reserves has been achieved.

**Statement of Trustees' Responsibilities**

The trustees (who are also directors of Airdrie Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charity SORP;
- Make judgments and estimates that are reasonable & prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

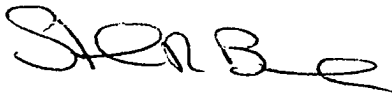
**Statement as to disclosure of information to Auditors**

So far as the Trustees are aware, there is no relevant information (as defined by section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Trustee has taken all the steps they ought to have taken as a Trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

**Auditors**

The Auditors, Cahill Jack Associates Limited., Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting.

On behalf of the Board :



Stewart Bone

Dated : 11th October 2016

**AIRDRIE CITIZENS ADVICE BUREAU  
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
AIRDRIE CITIZENS ADVICE BUREAU**

We have audited the financial statements of Airdrie Citizens Advice Bureau for the year ended 31st March 2016 which comprise the Statement of Financial Activities, Balance Sheet and related notes. The financial statements have been prepared under the accounting policies set out therein.

This report is made exclusively to the members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006 and to the charity's trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of the trustees and auditors**

As explained more fully in the Statement of Trustees' Responsibilities on page 6, the trustees (who are also directors of the company for the purposes of company law) are responsible for preparing the Annual Report and the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report to you in accordance with those Acts.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with United Kingdom accounting standards and have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and whether the information given in the Trustees' Annual Report is consistent with those financial statements.

We also report to you if, in our opinion, the charity has not kept proper accounting records, if the charity's financial statements are not in agreement with those accounting records, if we have not received all the information and explanations we require for our audit, or if the information specified by law regarding trustees' remuneration and transactions with the charity is not disclosed.

We read other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. The other information comprises only the Annual Report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

**AIRDRIE CITIZENS ADVICE BUREAU  
REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
AIRDRIE CITIZENS ADVICE BUREAU (CONT'D)**

**Basis of audit opinion (continued)**

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended. The financial statements have been properly prepared in accordance United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the information given in the Trustees' Annual Report is consistent with the financial statements.



Audrey Wolfson BA CA (Senior Statutory Auditor)

Dated: 11th October 2016

for and on behalf of Cahill Jack Associates Limited, Statutory Auditors

Cahill Jack Associates Limited is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

91 Alexander Street

Airdrie

ML6 0BD

**AIRDRIE CITIZENS ADVICE BUREAU  
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING  
INCOME AND EXPENDITURE ACCOUNT)  
YEAR ENDED 31ST MARCH 2016**

	Notes	Restricted Funds	Unrestricted Funds	2016 Total	2015 Total restated
		£	£		£
<b>Incoming Resources</b>					
Donations and legacies	2	20,398	125,828	146,226	159,327
Income from charitable activities:					
Charitable trading income and grants received	3	611,150	167,051	778,201	664,173
Other trading income	3	0	10,442	10,442	11,451
Investment income	4	0	666	666	617
<b>Total Incoming Resources</b>		<b>631,548</b>	<b>303,987</b>	<b>935,535</b>	<b>835,568</b>
<b>Resources Expended</b>					
Costs of generating funds:					
Expenditure on raising donations, legacies and grants	5	94	31,947	32,041	40,524
Expenditure on charitable activities:					
Running costs of charity	5	576,963	246,031	822,994	718,185
Other costs	5	0	4,751	4,751	3,449
<b>Total Resources Expended</b>		<b>577,057</b>	<b>282,728</b>	<b>859,785</b>	<b>762,159</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>54,491</b>	<b>21,259</b>	<b>75,750</b>	<b>73,409</b>
Transfers between funds		628	(628)	0	0
<b>Net movement in funds for the year</b>		<b>55,119</b>	<b>20,631</b>	<b>75,750</b>	<b>73,409</b>
Total Funds brought forward		150,391	257,946	408,337	334,928
<b>Total Funds carried forward</b>		<b>205,510</b>	<b>278,577</b>	<b>484,088</b>	<b>408,337</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**AIRDRIE CITIZENS ADVICE BUREAU**

**BALANCE SHEET**

**AS AT 31ST MARCH 2016**

	Notes	2016 £	2015 £
<b>Fixed Assets</b>			
Tangible assets	9	0	1,021
<b>Current Assets</b>			
Debtors	10	50,602	42,673
Cash at bank and in hand		<u>523,379</u>	<u>435,421</u>
		573,981	478,094
<b>Creditors: Amounts falling due within one year</b>	11	<u>89,893</u>	<u>70,778</u>
<b>Net current assets</b>		484,088	407,316
<b>Net Assets</b>		<u>484,088</u>	<u>408,337</u>
<b>Funds</b>			
Unrestricted funds		278,578	257,946
Restricted funds	12	<u>205,510</u>	<u>150,391</u>
<b>Total Funds</b>		<u>484,088</u>	<u>408,337</u>

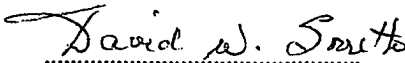
The trustees have prepared the accounts in accordance with section 398 of the Companies Act 2006 and section 44 of the Charities and Trustee Investment (Scotland) Act 2005. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes at pages 11 to 16 form part of these accounts

The accounts were approved by the Board of Trustees on 11th October 2016 and were signed on its behalf by:



Stewart Bone



David Smith

**AIRDRIE CITIZENS ADVICE BUREAU  
NOTES FORMING PART OF THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST MARCH 2016**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**(a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The charity has taken advantage of the exemption from the requirement to produce a cash flow statement that is available in the Financial Reporting Standard for Smaller Entities (effective January 2015).

**(b) Grants receivable are recognised in full in the Statement of Financial Activities (SOFA) in the year when they are receivable.**

**(c) All expenditure is included on an accruals basis and is recognised where there is a legal or constructive obligation to pay for expenditure. Where possible individual costs have been directly attributed to specific activities and expended in the SOFA against the fund that they relate to. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the split of employee hours spent on the various activities.**

The company is partially exempt for VAT and as a result some expenditure is shown gross of irrecoverable VAT.

**(e) Unrestricted funds are incoming resources receivable or generated for the objects of the company without further specified purpose and are available as general funds.**

**(f) Designated funds are unrestricted funds earmarked by the directors for particular purposes.**

**(g) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs on the basis of time spent.**

**(h) The company operates a defined contribution pension scheme. The assets of this scheme are held separately from those of the company and have been invested with an insurance company. Pension costs charged in the SOFA represent the contributions payable by the company in the year.**

**(i) Depreciation of tangible assets and capitalisation**

Provision is made for depreciation on all tangible assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life as follows:

Computer equipment            over 3 years

There is no set limit for capitalisation of equipment and assets are recorded at cost.

**(j) Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.**

**AIRDRIE CITIZENS ADVICE BUREAU**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)**  
**YEAR ENDED 31ST MARCH 2016**

<b>2</b>	<b>Donations, legacies and general grants</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
	General donations received	0	120	120	0
	North Lanarkshire Council (NLC)	0	125,708	125,708	137,840
	Community Jobs	9,398	0	9,398	4,803
	Modern Apprenticeships	0	0	0	4,684
	Robertson Trust	11,000	0	11,000	12,000
		<u>20,398</u>	<u>125,828</u>	<u>146,226</u>	<u>159,327</u>
<b>3</b>	<b>Income from charitable activities</b>	<b>Restricted</b>	<b>Unrestricted</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
				<b>£</b>	<b>£</b>
	Grants and service contracts:				
	Money Advice Service (Sessions)	0	163,976	163,976	160,860
	Money Advice Service (Assessors)	0	3,075	3,075	5,075
	Citizens Advice Scotland Welfare Reform	25,476	0	25,476	18,772
	Energy Best Deal and Big Energy	22,200	0	22,200	25,875
	SSE Fuel Poverty Assistance Project	11,116	0	11,116	11,116
	Kinship Care Project	21,500	0	21,500	17,000
	NHS Lanarkshire Mental Health Project	6,000	0	6,000	6,000
	LDAR	45,895	0	45,895	11,445
	Pensionwise Grant	42,688	0	42,688	4,577
	Santander - Financial Education	0	0	0	5,000
	National Youth Awards	0	0	0	2,800
	Addiewell Money Advice Programme	13,182	0	13,182	0
	North Lanarkshire Community Tribunal Unit	63,629	0	63,629	68,320
	North Lanarkshire Community Legal Service	215,375	0	215,375	171,816
	Families First	57,430	0	57,430	23,544
	Big Lottery Fund Welfare Reform	7,264	0	7,264	46,783
	PASS Project	79,394	0	79,394	85,190
		<u>611,150</u>	<u>167,051</u>	<u>778,201</u>	<u>664,173</u>
	Other trading activities:				
	PASS Project Management Fee	0	5,612	5,612	5,610
	Sundry Project Income	0	4,830	4,830	5,841
		<u>0</u>	<u>10,442</u>	<u>10,442</u>	<u>11,451</u>
<b>4</b>	<b>Investment income</b>				
	Interest on cash deposit	0	666	666	617

**AIRDRIE CITIZENS ADVICE BUREAU**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)**  
**YEAR ENDED 31ST MARCH 2016**

5	Resources expended	Restricted £	Unrestricted £	2016 Total £	2015 Total £
	Expenditure on raising donations and grants:				
	Staff costs	0	31,947	31,947	40,287
	Advertising and promotion	94	0	94	237
		<u>94</u>	<u>31,947</u>	<u>32,041</u>	<u>40,524</u>
	Running costs of charity:				
	Staff costs	366,528	208,138	574,666	461,677
	Recruitment	0	630	630	1,763
	Staff training	1,645	190	1,835	2,468
	Motor and travel	3,786	3,744	7,530	3,640
	Rent and electricity	17,965	7,243	25,208	15,031
	Cleaning	796	520	1,316	1,154
	Insurance	3,987	350	4,337	850
	Equipment maintenance	2,374	3,321	5,695	4,049
	Equipment leasing	1,584	0	1,584	0
	Telephone	5,362	2,586	7,948	8,612
	Printing and stationery	3,226	1,105	4,331	4,120
	Postage	2,148	862	3,010	2,354
	Information services and subscriptions	2,671	210	2,881	3,318
	Meetings and conferences	0	0	0	260
	Sundry expenses	1,799	500	2,299	5,115
	Consultant and professional fees	2,917	329	3,246	3,367
	External staff costs	73,170	0	73,170	111,756
	Client costs incurred	2,905	0	2,905	1,733
	MAS funds due to other local CAB	0	16,303	16,303	11,992
	PASS Project funds repaid to CAS	5,736	0	5,736	0
	PASS Project funds due to other local CAB	78,364	0	78,364	74,927
		<u>576,963</u>	<u>246,031</u>	<u>822,994</u>	<u>718,185</u>
	Other costs:				
	Auditor's fees	0	3,600	3,600	2,280
	Depreciation charges	0	1,021	1,021	1,022
	Bank charges	0	130	130	148
		<u>0</u>	<u>4,751</u>	<u>4,751</u>	<u>3,449</u>

The breakdown of restricted expenses by fund is provided at note 13.

6	Net incoming resources for year	2016 £	2015 £
	This is stated after charging:		
	Pension Costs	5,935	5,529
	Auditors Remuneration	2,280	2,280
	Operating Leases	1,584	0
	Depreciation of Owned Assets	1,021	1,022

7	Staff Costs and Numbers	2016 £	2015 £
	Wages and Salaries	556,411	463,066
	Social Security Costs	44,267	33,370
	Pension Costs	5,935	5,529
	External Staff Costs	73,170	111,756
		<u>679,783</u>	<u>613,721</u>

**AIRDRIE CITIZENS ADVICE BUREAU**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)**  
**YEAR ENDED 31ST MARCH 2016**

- 7 Staff Costs and Numbers (cont'd)**  
 No employees received emoluments of more than £60,000

The average weekly number of employees during the year, calculated on the basis of full time equivalents were as follows:

	2016 No.	2015 No.
Charitable Activities	28	26
External Staff	3	3
Administration	2	2
	<u>33</u>	<u>31</u>

- 8 Trustee Remuneration and Related Party Transactions**  
 There were no trustee remuneration payments made during the year.

The wife of Alasdair Forsyth, board member, was employed by the charity under normal employee conditions until April 2015. Her remuneration for the year was £916.

The following payments were made to or on behalf of the undermoted trustees during the year:-

	2016 £	2015 £
Travelling expenses claimed as a volunteer by:		
Robert Espie	231	302
Margaret Johnson	460	0

- 9 Tangible fixed assets**

	Office equipment
Cost:	£
At 1st April 2015	3,064
Additions	0
Disposal	0
At 31st March 2016	<u>3,064</u>
Depreciation:	
At 1st April 2015	2,043
Charge for year	1,021
On disposals	0
At 31st March 2016	<u>3,064</u>
Net book value at 31st March 2016	<u>0</u>
Net book value at 31st March 2015	<u>1,021</u>

- 10 Debtors**

	2016 £	2015 £
Grants Receivable	0	1,500
Invoiced Services Outstanding (Including VAT)	50,602	41,173
	<u>50,602</u>	<u>42,673</u>

**AIRDRIE CITIZENS ADVICE BUREAU**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)**  
**YEAR ENDED 31ST MARCH 2016**

**11 Creditors: amounts following due within one year**

	2016	2015
	£	£
Deferred Grants - services undertaken in the future	55,953	54,499
VAT Due	15,945	13,078
PAYE/NIC Due	12,287	0
Pension and Union Creditor	922	0
Accrued Charges	4,787	3,201
	<u>89,893</u>	<u>70,778</u>

**12 Restricted Funds**

	Total Incoming Funds Resources b/fwd	Charitable Expenditure	Net Fund Movement in Year	Inter Fund Transfers	Total Funds c/fwd
	£	£	£	£	£
Energy Best Deal and Big Energy	32,064	22,200	5,084	17,116	0
Kinship Care Project	13,813	21,500	11,328	10,172	0
NHS Lanarkshire Mental Health Project	6,178	6,000	1,491	4,509	0
Robertson Trust	10,175	11,000	16,117	(5,117)	0
Making Advice Work Programme	11,287	63,629	60,708	2,922	0
North Lanarkshire Community Legal Service	0	215,375	201,087	14,288	0
Big Lottery Fund Welfare Reform	17,151	7,264	6,943	321	0
Families First	2,545	57,430	72,581	(15,151)	0
Lanarkshire Domestic Abuse Response	170	45,895	34,441	11,454	0
Pensionwise Grant	4,577	42,688	30,563	12,125	0
Santander - Financial Education	2,500	0	2,630	(2,630)	130
SSE Fuel Poverty Assistance Project	3,723	11,116	0	11,116	0
Patient Advice and Support Service	42,777	79,394	84,100	(4,706)	0
Citizens Advice Scotland Welfare Reform	1,810	25,476	26,032	(556)	0
SCVO Community Jobs Fund	0	9,398	9,896	(498)	498
Addiewell Money Advice Programme	0	13,182	14,056	(874)	0
Health Information	1,621	0	0	0	0
<b>Total Restricted Funds</b>	<u>150,391</u>	<u>631,548</u>	<u>577,057</u>	<u>54,491</u>	<u>628</u>

**Description and purpose of restricted funds**

**Energy Best Deal and Big Energy**

These grants, awarded by Citizens Advice Scotland, allow the charity to provide advice on energy savings.

**Kinship Care Project**

The grant is provided by Citizens Advice Scotland for the purpose of the provision of advice and support to kinship carers and those who work with them. Bellshill YMCA also contributed to this fund during the year.

**NHS Lanarkshire Mental Health Project**

Funds received from NHS Lanarkshire to provide advice in Monklands Hospital mental health wards.

**Robertson Trust**

Funding for a volunteering development officer.

**Making Advice Work Programme - North Lanarkshire Tribunal Representation Unit**

Provided by the Scottish Legal Aid Board this grant allows for the employment of Welfare Rights Officers and a part time co-ordinator.

**North Lanarkshire Community Legal Service**

This grant is awarded by the Scottish Legal Aid Board to fund the provision of legal advice, assistance or representation in civil matters and operates in partnership with the Ethnic Minorities Law Centre.

**Big Lottery Fund Welfare Reform**

To fund a welfare reform advice project.

**Families First**

This grant is funded by The Scottish Legal Aid Board to enable the charity to provide advice to families with young children dealing with a change in circumstances.

**AIRDRIE CITIZENS ADVICE BUREAU**  
**NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)**  
**YEAR ENDED 31ST MARCH 2016**

**12 Movements in Funds (cont'd)**

**Description and purpose of restricted funds (cont'd)**

**Lanarkshire Domestic Abuse Response**

This grant brings together voluntary and statutory partners to develop new ways of ensuring that survivors of domestic abuse and their dependants are provided with any support required. It is awarded by the Big Lottery Fund through NHS Lanarkshire.

**Pensionwise**

Citizens Advice Scotland grant to allow the charity to provide pension guidance for people over 54.5 with defined contribution pension schemes. This work commenced in April 2015.

**Santander - Financial Education**

This grant was awarded to fund financial education sessions on group and individual bases.

**SSE Fuel Poverty Assistance Project**

To fund energy advice clinics for clients.

**Patient Advice and Support Service**

Funded by NHS Lanarkshire for the provision of an advice service to users of the NHS. The service is managed by the Bureau and funds are distributed to other Bureaux in respect of their contribution to the advice service.

**Citizens Advice Scotland Welfare Reform**

Grant provided to enable the charity to carry out additional work advising on Welfare Reforms.

**SCVO Community Jobs Fund**

Funded indirectly by the Scottish Government this scheme provides training and employment for young people within the third sector.

**Addiewell Money Advice Programme**

A Lanarkshire-wide project aimed at helping prisoners, ex-prisoners and their families which is funded through Citizens Advice Scotland.

**Health Information**

Funded by Citizens Advice Scotland for the purpose of the provision of advice on health issues.

Overspends on certain restricted funds as detailed above have been transferred to unrestricted funds and a small surplus brought forward on the Bank of Scotland Community Foundation fund was taken to general funds.

**13 Members Guarantees**

The company has no share capital. The liability of the members is limited by guarantees from each member, not exceeding £1. There are currently 4 members.

**14 Leasing and Capital Commitments**

**Operating lease commitments:**

At 31st March 2016 the charity had annual commitments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2016	2015	2016	2015
	£	£	£	£
Expiry date:				
Within 1 year	0	0	0	0
Between 2 and 5 years	0	0	2,203	0

**Capital commitments:**

There were no capital commitments outstanding at the year end (2015: nil).