

AIRDRIE CITIZENS ADVICE BUREAU
ANNUAL REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31ST MARCH 2015

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

Company Number SC157177
Scottish Charity Number SCO12238

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AIRDRIE CITIZENS ADVICE BUREAU
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YEAR ENDED 31ST MARCH 2015

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AIRDRIE CITIZENS ADVICE BUREAU
LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31ST MARCH 2015

Registered Office

Resource Centre
14 Anderson Street
Airdrie
ML6 0AA

Trustees who served during the year

Stewart Bone
David Smith
Robert Espie
Graham Cunningham (resigned during year)
Jacqueline Spiers (resigned after year end)
Alasdair Forsyth
Jerry Stewart (Appointed 09/10/2014)
Margaret Johnson (Appointed 09/12/2014)
Alastair McTaggart (Appointed 20/10/2014)

Auditors

Audrey Wolfson BA CA
Cahill Jack Associates Limited
Chartered Accountants and Registered Auditors
91 Alexander Street
AIRDRIE
ML6 0BD

Bankers

Unity Trust Bank plc
Nine Brindley place
Birmingham
B1 2HB

AIRDRIE CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES

YEAR ENDED 31ST MARCH 2015

The Trustees, who are also Directors of the Company for the purposes of the Companies Act 2006 present their report with the financial statements of the charity for the year ended 31st March 2015. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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 Managing Director, 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 Managing Director who is responsible for the day to day management and delivery 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 2015

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 are delighted to report the funding is now on a three year service level agreement 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 3006 clients who presented with 23,890 issues.

Members of the staff serve on various standing committees at Citizens Advice Scotland and the Managing Director 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 the charity attained a contract to provide an assessor to oversee the supervision of the Money Advice Service delivery and quality control in the Lanarkshire region. This was originally a six month position but has now been extended. We also 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 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 April 2015.

Airdrie Citizens Advice Bureau also participated in the Patient Advice and Support Service 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 2015

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.

Financial Review

The charity has been successful in building up both new and existing projects which it has funded within its current reserves following a financial difficult period in 2011-12.

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 £835,797 which is an increase of £73,807 from the previous year. This rise in income provided resources for improved services on offer by providing funds to increase staffing levels. Costs for both internal and external staff rose by over £92,975 to £613,721 while other costs remained level leading to an overall surplus of £73,638 of which £57,368 was restricted.

The main assets of the charity were funds held in bank accounts which at the year end amounted to £435,652. 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, the Patient Advice and Support Services, 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

- An extension to 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 2016 and beyond. We will continue to try and ensure that we meet the challenges providing these valuable services 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 2015 year end.

AIRDRIE CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES (CONT'D)

YEAR ENDED 31ST MARCH 2015

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 : 15th December 2015

**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 the year ended 31st March 2015 on pages two to sixteen. The financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company'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 charitable company'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 charitable company and the charitable company's 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

The trustees' (who are also the directors of the charitable company for the purposes of company law) responsibilities for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out on page nine.

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 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, are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and are 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. We also report to you whether, in our opinion the information given in the Report of the Trustees is consistent with those financial statements.

In addition we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit work, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

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 judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

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.

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

Basis of audit opinion (continued)

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial financial statements.

Opinion

In our opinion:

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31st March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been prepared in accordance with United Kingdom Generally Accepted Accounting Practices applicable to Smaller Entities;
- the financial statements have been properly 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 Report of the Trustees is consistent with the financial statements.



Audrey Wolfson BA CA (Senior Statutory Auditor)

Dated: 16th December 2015

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)
FOR THE YEAR ENDED 31ST MARCH 2015

Incoming Resources	Notes	Restricted Funds £	Unrestricted Funds £	2015 Total	2014 Total £
<i>Incoming resources from generated funds</i>					
Voluntary income - core grants	2	28,259	303,775	332,034	294,338
Investment income	2	0	617	617	478
Incoming resources from generated funds		28,259	304,392	332,651	294,816
<i>Incoming resources from charitable activities</i>					
Grants for services supplied	3	488,666	2,800	491,466	423,258
Other income	3	0	11,451	11,451	43,915
Incoming resources from charitable activities		488,666	14,251	502,917	467,173
Total Incoming Resources		516,925	318,643	835,567	761,990
Resources Expended					
Costs of generating funds	4	0	40,287	40,287	29,557
Charitable activities	4	502,755	176,963	679,718	600,658
Governance costs	4	0	42,154	42,154	32,696
Total Resources Expended		502,755	259,404	762,159	662,911
Net incoming/outgoing resources before transfers					
		14,170	59,239	73,409	99,078
Transfers between funds		43,198	(43,198)	0	0
Net movement in funds for the year		57,368	16,041	73,409	99,078
Total Funds at 1st April 2014		93,023	241,905	334,928	235,850
Total Funds at 31st March 2015		150,391	257,946	408,337	334,928

AIRDRIE CITIZENS ADVICE BUREAU

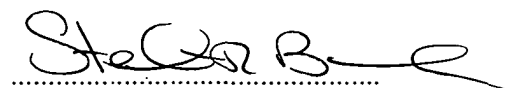
BALANCE SHEET

AS AT 31ST MARCH 2015

	Notes	2015 £	2014 £
Fixed Assets			
Tangible assets	9	1,021	2,042
Current Assets			
Debtors	10	42,673	551
Cash at bank and in hand		<u>435,421</u>	<u>399,109</u>
		478,094	399,660
Creditors: Amounts falling due within one year	11	<u>70,778</u>	<u>66,775</u>
Net current assets		407,316	332,886
Net Assets		<u>408,337</u>	<u>334,928</u>
Funds			
Unrestricted funds		257,946	241,905
Restricted funds	12	<u>150,391</u>	<u>93,023</u>
Total Funds		<u>408,337</u>	<u>334,928</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The financial statements were approved by the Board of Trustees on 15th December 2015 and were signed on its behalf by:



Stewart Bone



David Smith

AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2015

1 Accounting Policies

- (a) The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.
- (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. All costs have been directly attributed to one of the functional categories expended in the SOFA. The company is partially exempt for VAT and as a result some expenditure is shown gross of irrecoverable VAT.
- (d) Expenditure of a capital nature is written off in the year of purchase.
- (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.
- (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.

AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2015

2 Incoming resources from generated funds

	Restricted	Unrestricted	2015 Total	2014 Total
	£	£	£	£
Voluntary income - core grants:				
North Lanarkshire Council (NLC)	0	137,840	137,840	125,359
Money Advice Service (Sessions)	0	160,860	160,860	94,771
Money Advice Service (Assessors)	0	5,075	5,075	12,225
Citizens Advice Scotland Welfare Reform	18,772	0	18,772	25,029
Community Jobs	4,803	0	4,803	27,618
Modern Apprenticeships	4,684	0	4,684	9,336
	<u>28,259</u>	<u>303,775</u>	<u>332,034</u>	<u>294,338</u>
Investment Income:				
Interest on cash deposit	0	617	617	478

3 Incoming resources from charitable activities

	Restricted	Unrestricted	2015 Total	2014 Total
	£	£	£	£
Grants and service contracts:				
Energy Best Deal and Big Energy	25,875	0	25,875	16,906
SSE Fuel Poverty Assistance Project	11,116	0	11,116	0
Kinship Care Project	17,000	0	17,000	18,000
NHS Lanarkshire Mental Health Project	6,000	0	6,000	8,000
LDAR	11,445	0	11,445	0
Robertson Trust	12,000	0	12,000	12,000
Pensionwise Grant	4,577	0	4,577	0
Santander - Financial Education	5,000	0	5,000	0
National Youth Awards	0	2,800	2,800	0
North Lanarkshire Community Tribunal Unit	68,320	0	68,320	42,862
North Lanarkshire Community Legal Service	171,816	0	171,816	193,034
Families First	23,544	0	23,544	0
Big Lottery Fund Welfare Reform	46,783	0	46,783	25,856
Patient Advice and Support Service	85,190	0	85,190	106,601
	<u>488,666</u>	<u>2,800</u>	<u>491,466</u>	<u>423,258</u>
Other Income:				
Money Skills Training	0	0	0	27,150
P.A.S.S. Management Fee	0	5,610	5,610	5,500
Sundry Project Income	0	5,841	5,841	11,265
	<u>0</u>	<u>11,451</u>	<u>11,451</u>	<u>43,915</u>

AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2015

4 Resources Expended

	Costs of generating Funds £	Charitable activities £	Governance costs £	2015 Total £	2014 Total £
Staff costs	40,287	425,171	36,507	501,965	441,931
Recruitment	0	1,763	0	1,763	1,330
Staff training	0	2,468	0	2,468	1,053
Motor and travel	0	3,640	0	3,640	3,861
Rent and electricity	0	15,031	0	15,031	10,803
Cleaning	0	1,154	0	1,154	2,228
Insurance	0	850	0	850	1,379
Equipment maintenance	0	4,049	0	4,049	6,546
Telephone	0	8,612	0	8,612	5,240
Printing and stationery	0	4,120	0	4,120	3,500
Postage	0	2,354	0	2,354	2,329
Information services and subscriptions	0	3,318	0	3,318	2,316
Meetings and conferences	0	260	0	260	301
Sundry expenses	0	5,115	0	5,115	1,489
Advertising and promotion	0	237	0	237	438
Consultant and professional fees	0	0	3,367	3,367	3,867
External staff costs	0	111,756	0	111,756	78,815
Client costs	0	13,725	0	13,725	10,324
Auditing	0	0	2,280	2,280	2,280
Depreciation charges	0	1,022	0	1,022	1,021
Bank charges	0	148	0	148	125
	40,287	604,792	42,154	687,233	581,175
Patient Advice and Support					
Service Grants	0	74,927	0	74,927	81,736
	40,287	679,718	42,154	762,159	662,911

5 Net incoming resources for year

	2015	2014
This is stated after charging:		
	£	£
Directors Remuneration	0	0
Pension Costs	5,529	5,307
Auditors Remuneration	2,280	2,280
Depreciation of Owned Assets	1,022	1,021

6 Staff Costs and Numbers

	2015	2014
	£	£
Wages and Salaries	463,066	406,020
Social Security Costs	33,370	30,604
Pension Costs	5,529	5,307
	501,965	441,931

AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2015

6 Staff Costs and Numbers (cont'd)

No employees received emoluments of more than £50,000

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

	2015 No.	2014 No.
Charitable Activities	26	24
Administration	2	2
	28	26

7 Trustee Remuneration and Related Party Transactions

There were no trustee remuneration payments made during the year.

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

	2015 £	2014 £
<u>Robert Espie</u>		
Travelling expenses claimed as a volunteer	302	321

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

9 Tangible fixed assets

Cost:	Office equipment £
At 1st April 2014	3,064
Additions	0
Disposal	0
At 31st March 2015	3,064
Depreciation:	
At 1st April 2014	1,021
Charge for year	1,022
On disposals	0
At 31st March 2015	2,043
Net book value at 31st March 2015	1,021
Net book value at 31st March 2014	2,043

10 Debtors

	2015 £	2014 £
Grants Receivable	1,500	551
Invoiced Services Outstanding (Including VAT)	41,173	0
	42,673	551

AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2015

11 Creditors: amounts following due within one year

	2015	2014
	£	£
Deferred Grants - services undertaken in the future	54,499	46,551
VAT Due	13,078	17,455
Accrued Charges	3,201	2,769
	<u>70,778</u>	<u>66,775</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	9,210	25,875	3,021	22,854	0
Kinship Care Project	7,506	17,000	10,693	6,307	0
NHS Lanarkshire Mental Health Project	5,258	6,000	5,080	920	0
Robertson Trust	7,557	12,000	9,382	2,618	0
Making Advice Work Programme	10,611	68,320	67,644	676	0
North Lanarkshire Community Legal Service	3,911	171,816	218,876	(47,060)	43,149
Big Lottery Fund Welfare Reform	7,866	46,783	37,498	9,285	0
Families First	0	23,544	20,999	2,545	0
Lanarkshire Domestic Abuse Response	0	11,445	11,275	170	0
Pensionwise Grant	0	4,577	0	4,577	0
Santander - Financial Education	0	5,000	2,500	2,500	0
SSE Fuel Poverty Assistance Project	0	11,116	7,393	3,723	0
Bank of Scotland Community Foundation	186	0	0	0	(186)
Patient Advice and Support Service	32,514	85,190	74,927	10,263	0
Citizens Advice Scotland Welfare Reform	4,768	18,772	21,730	(2,958)	0
SCVO Community Jobs Fund	0	4,803	4,803	0	0
Modern Apprenticeship Scheme	0	4,684	4,684	0	0
Business Development	2,015	0	2,250	(2,250)	235
Health Information	1,621	0	0	0	0
Total Restricted Funds	<u>93,023</u>	<u>516,925</u>	<u>502,755</u>	<u>14,170</u>	<u>43,198</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 saving

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.

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

Provided by the Scottish Legal Aid Board this grant allows for the employment of Welfare Rights Office 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.

AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2015

12 Movements in Funds (cont'd)

Description and purpose of restricted funds (cont'd)

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.

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.

Modern Apprenticeship Scheme

This scheme is funded by North Lanarkshire Council to provide employment support.

Business Development

Business development work within the charity itself funded by North Lanarkshire Council.

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.