

AIRDRIE CITIZENS ADVICE BUREAU

ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2014

(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 2014

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AIRDRIE CITIZENS ADVICE BUREAU
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31ST MARCH 2014

Registered Office	Resource Centre 14 Anderson Street Airdrie ML6 0AA
Trustees who served during the year	Stewart Bone David Smith Robert Espie Graham Cunningham (appointed during year) Jerry Stewart (appointed during year) Jacqueline Spiers (appointed during year) Alasdair Forsyth (appointed during year) Thomas Cahill (resigned during year) Karen Whitefield (resigned during year) Lee Paterson (resigned during year) Kenneth Moffat (resigned during year) Shona MacDonald (resigned during year) Gilbert Cox MBE (resigned during year)
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 2014

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 2014. 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 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 2014

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.

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 2015. 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 2014.

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.

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

AIRDRIE CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES (CONT'D)

YEAR ENDED 31ST MARCH 2014

Achievements and Performance

The organisation continues to deliver energy efficiency advice through Energy Best Deal sessions.

The charity also continued to provide financial education to under 24 year olds through the Barclays Money Skills for life programme. These courses run over 14 hours and educate young people on types of credit, saving and financial management.

Financial Review

After a difficult financial year in 2011-12, the charity has been successful in building up both new and existing projects which it has funded within its current reserves.

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 £761,990 which is an increase of £167,760 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 £183,000 to £520,746 while other costs fell leading to an overall surplus of £99,078 of which £41,386 was restricted.

The main assets of the charity were funds held in bank accounts which at the year end amounted to £399,109. This represented both restricted and unrestricted funds.

Planning for the Future

The charity will continue to operate the North Lanarkshire Community Legal Services, the North Lanarkshire Tribunal Representation Unit, the Patient Advice and Support Services (Lanarkshire wide), Barclays Money Skills, a greatly increased Money Advice Service, Welfare Reform Advice Project funded by the Scottish Government and a Robertson Trust funded post for Volunteer Development. In the next year we will also bring on the following new projects:

- A project of financial education funded by Santander
- Tackling Money Worries project funded by the Scottish Legal Aid Board with a remit to deal with debt, financial education and surrounding issues within Bellshill YMCA
- Big Energy Saving Network funding from National Energy Action
- A new domestic abuse project funded by the Big Lottery will be starting in December 2014

We will also enhance our existing services by the following:

- Energy Best Deal will be expanded with extra funding from the CAS Development Committee
- 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 2015 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 2014 year end.

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.

AIRDRIE CITIZENS ADVICE BUREAU

REPORT OF THE TRUSTEES (CONT'D)

YEAR ENDED 31ST MARCH 2014

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.

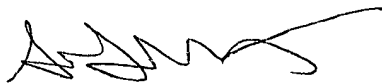
Statement as to disclosure of information to Auditors

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 :



Alasdair Forsyth, Director

Dated : 16th December 2014

**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 2014 on pages twelve to twenty one. 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)**

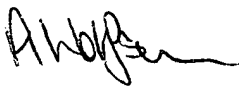
Basis of audit opinion (continued)

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 2014 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 2014

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 2014

Incoming Resources	Notes	Restricted Funds £	Unrestricted Funds £	2014 Total	2013 Total £
<i>Incoming resources from generated funds</i>					
Voluntary income - core grants	2	61,983	232,355	294,338	275,424
Investment income	2	0	478	478	299
Incoming resources from generated funds		61,983	232,833	294,816	275,723
<i>Incoming resources from charitable activities</i>					
Grants for services supplied	3	423,258	0	423,258	299,289
Other income	3	0	43,915	43,915	19,218
Incoming resources from charitable activities		423,258	43,915	467,173	318,507
Total Incoming Resources		485,241	276,748	761,990	594,230
Resources Expended					
Costs of generating funds	4	0	29,557	29,557	24,690
Charitable activities	4	454,357	146,301	600,658	474,849
Governance costs	4	0	32,696	32,696	36,950
Total Resources Expended		454,357	208,555	662,912	536,489
Net incoming/outgoing resources before transfers					
		30,884	68,194	99,078	57,741
Transfers between funds		10,501	(10,501)	0	0
Net movement in funds for the year		41,386	57,692	99,078	57,741
Total Funds at 1st April 2013		51,637	184,213	235,850	178,109
Total Funds at 31st March 2014		93,023	241,905	334,928	235,850

AIRDRIE CITIZENS ADVICE BUREAU


BALANCE SHEET

AS AT 31ST MARCH 2014

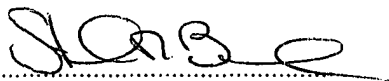
	Notes	2014 £	2013 £
Fixed Assets			
Tangible assets	9	2,042	0
Current Assets			
Debtors	10	551	32,299
Cash at bank and in hand		<u>399,109</u>	<u>243,346</u>
		399,660	275,645
Creditors: Amounts falling due within one year	11	<u>66,775</u>	<u>39,795</u>
Net current assets		332,886	235,850
Net Assets		<u>334,928</u>	<u>235,850</u>
Funds			
Unrestricted funds		241,905	184,213
Restricted funds	12	<u>93,023</u>	<u>51,637</u>
Total Funds		<u>334,928</u>	<u>235,850</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 16th December 2014 and were signed on its behalf by:



Alasdair Forsyth, Director



Stewart Bone, Director

**AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2014**

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 2014

2 Incoming resources from generated funds

			2014	2013
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Voluntary income - core grants:				
North Lanarkshire Council (NLC)	0	125,359	125,359	126,420
Money Advice Service (Sessions)	0	94,771	94,771	86,558
Money Advice Service (Assessors)	0	12,225	12,225	20,129
Citizens Advice Scotland Welfare Reform	25,029	0	25,029	0
Community Jobs	27,618	0	27,618	30,107
Modern Apprenticeships	9,336	0	9,336	12,210
	<u>61,983</u>	<u>232,355</u>	<u>294,338</u>	<u>275,424</u>
Investment Income:				
Interest on cash deposit	0	478	478	299

3 Incoming resources from charitable activities

			2014	2013
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Grants and service contracts:				
Energy Best Deal and Big Energy	16,906	0	16,906	7,057
Kinship Care Project	18,000	0	18,000	19,125
In-Court Advice	0	0	0	17,182
NHS Lanarkshire Mental Health Project	8,000	0	8,000	8,000
Robertson Trust	12,000	0	12,000	12,000
North Lanarkshire Community Tribunal Unit	42,862	0	42,862	25,062
North Lanarkshire Community Legal Service	193,034	0	193,034	112,695
Bank of Scotland Community Foundation	0	0	0	9,988
Big Lottery Fund Welfare Reform	25,856	0	25,856	0
Patient Advice and Support Service	106,601	0	106,601	88,180
	<u>423,258</u>	<u>0</u>	<u>423,258</u>	<u>299,289</u>
Other Income:				
Money Skills Training	0	27,150	27,150	1,250
P.A.S.S. Management Fee	0	5,500	5,500	0
Sundry Project Income	0	11,265	11,265	17,968
	<u>0</u>	<u>43,915</u>	<u>43,915</u>	<u>19,218</u>

AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2014

4 Resources Expended

	Costs of generating Funds	Charitable activities	Governance costs	2014 Total	2013 Total
	£	£	£	£	£
Staff costs	29,557	383,088	29,286	441,931	335,767
Recruitment	0	1,330	0	1,330	479
Staff training	0	1,053	0	1,053	919
Motor and travel	0	3,861	0	3,861	5,022
Rent and electricity	0	10,803	0	10,803	16,249
Cleaning	0	2,228	0	2,228	1,910
Insurance	0	1,379	0	1,379	904
Equipment maintenance	0	6,546	0	6,546	18,897
Telephone	0	5,240	0	5,240	7,172
Printing and stationery	0	3,500	0	3,500	2,198
Postage	0	2,329	0	2,329	1,254
Information services and subscriptic	0	2,316	0	2,316	4,536
Meetings and conferences	0	301	0	301	851
Sundry expenses	0	1,476	13	1,489	2,428
Advertising and promotion	0	438	0	438	1,267
Consultant and professional fees	0	2,750	1,117	3,867	4,460
External staff costs	0	78,815	0	78,815	1,316
Client costs	0	10,324	0	10,324	43,032
Depreciation charges	0	1,021	0	1,021	0
Auditing	0	0	2,280	2,280	2,562
Bank charges	0	125	0	125	0
	29,557	518,922	32,696	581,175	451,223
Patient Advice and Support					
Service Grants	0	81,736	0	81,736	85,266
	29,557	600,658	32,696	662,912	536,489

£ Net incoming resources for year

	2014	2013
	£	£
This is stated after charging:		
Directors Remuneration	0	0
Pension Costs	5,307	5,850
Auditors Remuneration	2,280	2,340
Depreciation of Owned Assets	1,021	0

6 Staff Costs and Numbers

	2014	2013
	£	£
Wages and Salaries	406,020	298,289
Redundancy Costs	0	12,156
Social Security Costs	30,604	19,472
Pension Costs	5,307	5,850
	441,931	335,767

AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2014

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:

	2014 No.	2013 No.
Charitable Activities	24	17
Administration	2	2
	<u>26</u>	<u>19</u>

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:-

	2014 £	2013 £
<u>Robert Espie</u>		
Travelling expenses claimed as a volunteer	321	355

8 Taxation

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

9 Tangible fixed assets

	Office equipment
Cost:	£
At 1st April 2013	0
Additions	3,064
Disposal	0
At 31st March 2014	<u>3,064</u>
Depreciation:	
At 1st April 2013	0
Charge for year	1,021
On disposals	0
At 31st March 2014	<u>1,021</u>
Net book value at 31st March 2014	<u>2,042</u>
Net book value at 31st March 2013	<u>0</u>

10 Debtors

	2014 £	2013 £
Grants Receivable	551	31,744
Prepaid Charges and Accrued Income	0	555
	<u>551</u>	<u>32,299</u>

AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2014

11 Creditors: amounts following due within one year

	2014	2013
	£	£
Deferred Grants - services undertaken in the future	46,551	36,612
VAT Due	17,455	0
Accrued Charges	2,769	3,183
	<u>66,775</u>	<u>39,795</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	0	16,906	7,696	9,210	0
Kinship Care Project	0	18,000	10,494	7,506	0
NHS Lanarkshire Mental Health Project	2,329	8,000	5,071	2,929	0
Robertson Trust	3,300	12,000	7,743	4,257	0
Making Advice Work Programme	0	42,862	32,251	10,611	0
North Lanarkshire Community Legal Service	18,212	193,034	207,335	(14,301)	0
Bank of Scotland Community Foundation	5,576	0	5,390	(5,390)	0
Big Lottery Fund Welfare Reform	0	25,856	17,990	7,866	0
Patient Advice and Support Service	7,649	106,601	81,736	24,865	0
Citizens Advice Scotland Welfare Reform	0	25,029	20,261	4,768	0
SCVO Community Jobs Fund	0	27,618	27,618	0	0
Modern Apprenticeship Scheme	0	9,336	19,837	(10,501)	10,501
Business Development	4,765	0	2,750	(2,750)	0
Health Information	1,621	0	0	0	0
Job Brokerage	825	0	825	(825)	0
Third Sector	7,360	0	7,360	(7,360)	0
Total Restricted Funds	<u>51,637</u>	<u>485,241</u>	<u>454,357</u>	<u>30,885</u>	<u>10,501</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 Officer 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

Bank of Scotland Community Foundation

Funds received to provide outreach and home visits service for vulnerable clients

Big Lottery Fund Welfare Reform

To fund a welfare reform advice project

**AIRDRIE CITIZENS ADVICE BUREAU
NOTES FORMING PART OF THE FINANCIAL STATEMENTS (CONT'D)
FOR THE YEAR ENDED 31ST MARCH 2014**

12 Movements in Funds (cont'd)

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 funded by North Lanarkshire Council.

Health Information

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

Job Brokerage

Funds provided by North Lanarkshire's Community Planning Partnership to assist the third sector in supporting people with employability issues

Third Sector

Assistance from the Scottish Government to build the capacity of Airdrie CAB to engage in social enterpr activities

Overspends on restricted funds as detailed above have been transferred to unrestricted 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 6 members.