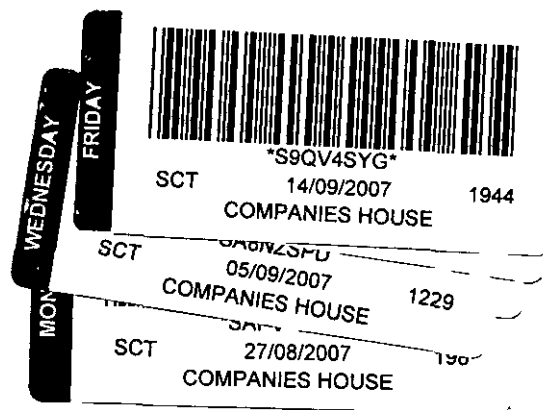


Charity no: SC005641
Company no: SC202642

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Report and Accounts

For the year ended 31 March 2007



Campbell Dallas
Chartered Accountants

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Company Information

Directors	Jean Cheyne (Manager) Gerard P Crampsey Arthur Devine Zhila Faraji – resigned 15 June 2006 Jamie Gatensby – resigned 15 June 2006 Alan Hutcheson Thomas Findlay MacFarlane Lesley McGregor Dominic Notarangelo (Chair) Joan Anne McCaughey Daniel Scally – resigned 15 June 2006 Ann Timoney Gail Walport Elizabeth Willis – resigned 15 June 2006 Gaenor Dowd – appointed 2 November 2006 William Henderson – appointed 15 June 2006 Patricia Kirk – appointed 15 June 2006 John Molloy – appointed 15 June 2006 Thomas Wilson – appointed 15 June 2006 Phelomen Mukangilive appointed 15 June 2006 and resigned 18 October 2006
Company Secretary	Gerard P Crampsey
Registered Office	25 Avenuepark Street Maryhill Glasgow G20 8TS
Company Number	SC202642
Charity Number	SC005641
Bankers	Lloyds TSB
Solicitors	Hutcheson & Co 17 Strathmore House East Kilbride Glasgow G74 1LF
Auditors	Campbell Dallas Chartered Accountants Registered Auditors Sherwood House 7 Glasgow Road Paisley PA1 3QS

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

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The following do not form part of the statutory accounts

Detailed income and expenditure account

Detailed income and expenditure account summaries

Detailed Project Scotland accounts

Detailed Refugee Project accounts

Detailed Lottery Project accounts

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Directors Report

For the year ended 31 March 2007

The directors present their report and financial accounts for the year ended 31 March 2007. This report is prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005

Governing document

Maryhill Citizens Advice Bureau is a company limited by guarantee governed by its Memorandum and Articles of Association dated 26 October 2000. It is registered as a charity. Anyone over the age of 18 can become a member of the Company and there are currently 44 members, each of whom agree to contribute £1 in the event of the charity winding up.

Appointment of trustees

As set out in the Articles of Association the chair of the directors is nominated by the Board along with the vice chair, the treasurer and the company secretary. The directors have the power to co-opt up to 4 further members.

Director induction and training

New directors undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction they meet key employees and other directors. Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of directors, which can have up to 15 members, administers the charity. The board meets bi-monthly and there are sub-committees covering finance, staffing, IT and other ad hoc issues which meet more regularly. A manager is appointed by the directors to manage the day to day operations of the charity. To facilitate effective operations, the manager has delegated authority, within terms of delegation approved by the trustees, for operation matters including finance and employment.

Principal activities

The principal activity of the charity continues to be the provision, without charge, of advice and representation to the citizens residing in the north west of Glasgow. In the course of the year we were able to further develop Outreach services with the Health Boards and Housing Associations.

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Directors Report

For the year ended 31 March 2007 (cont'd)

Financial Results

The charity's overall surplus for the year to 31 March 2007 was £37,648. The unrestricted general reserve is £52,593 at the date of this report and this equates to approximately two months running costs which is in line with the policy to keep at least two months running costs in reserve. The restricted general reserve of £86,581 relates to Project Scotland, The Refugee Project and The Outreach Project.

Directors and their interests

The charity is limited by guarantee. No directors had any financial interest in the company during the year.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level to provide sufficient funds to cover management, administrative and support costs.

Risk Management

The directors have reviewed the principal areas of the Bureau's operations and have considered the major risks faced in each of these areas.

The areas reviewed included the financial accounting and cross checking of the Bureau's finances and the financial accountability of all directors to the Bureau with the production of a financial procedures document which is to be reviewed annually.

Also reviewed was the risk of the Bureau facing shortfall funding with the outcome being the establishment of a funding working group to source and access other funding avenues.

These areas continue to be discussed in depth at board meetings of the directors with continual reviews and updates.

Achievements and performance

In September 2005 the charity celebrated 25 years of successful operation. The bureau opened its doors to the public in September 1980 and was officially opened on 26 March 1981. It was the sixth Glasgow bureau following Bath Street, Drumchapel, Easterhouse, Castlemilk and Bridgeton. The original office was based at 1143 Maryhill Road within a very small shop front. In 1986 the bureau moved to larger premises at 1145 Maryhill Road, taking over the premises at 1143 Maryhill Road for the second time round in 2003. The then Lord Provost Bob Gray and Councillor T Dingwall fought for the funding to allow this move. Both were members of the Bureau Management Committee.

There have been three managers (formerly 'organisers') within the 25 years – Jimmie Hume from 1980 to 1984, Mary Cameron from 1984 to 1989 and Jean Cheyne from 1989 to date.

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Directors Report (Cont'd)

For the year ended 31 March 2007 (cont'd)

Achievements and performance (cont'd)

Key moments of the 25 years have included

- 1983 Money Matters begins to appear as a category
- 1987 The Bureau assisted with 6 cases to Social Security Tribunals.
- 1988 48% of cases were money problems and £332,484 worth of debt was managed.
- 1990 Financial gains recorded as £111,590 The computer package Debt Alert is created to manage debt cases
- 1993 The Bureau's first paid Money Adviser in a post funded by the Tudor Trust for a 2 year period
- 1996 Royal visit from Princess Anne. Long service volunteers are presented with a certificate
- 1997 Client financial gains at £1,430,568 Representation at hearings is 377
- 1998 The Bureau has its first admin post and core funding for two paid full time staff, becomes an approved centre for delivery of Scottish Vocational Qualifications, 3 workers commence SVQ's and 2 workers commence Assessor training
- 1999 Outreach in Possilpark Heath Centre commences. The then Management Committee decide to form a company limited by guarantee
- 2000 The Bureau receives funding from Lloyds TSB Foundation and the Robertson Trust for a full time Training and Support Worker
- 2001 Outreach at Springburn Health Centre starts
- 2003 Funding is received for the commencement of the first Refugee/ Asylum Seekers project to recruit and train refugee/ asylum seekers as volunteers within the CAB service
- 2004 CUBE and Glasgow Housing Association Pilot Outreach Services commence, both funded by the respective housing association Big Lottery funding allows further development of Outreaches CAB service in negotiation with NHS to be the Agencies that will hold responsibility for all NHS complaints from 1 April 2005.
- 2006 Conclusion of the negotiations with NHS and CAB to provide Independent Advice Service Support (IASS) in regard to complaints against the NHS.
Negotiations begin with **Poppy Scotland** for a pilot project for veterans and their carers to receive dedicated advice service provision. Negotiations with Community Health Care Partnership for Keep Well project aimed at age group 45 65 within selected General Practitioner practices Bureau begins the process of locating new premises and fundraising for refurbishment/renovation costs

Both the help we have provided to the community, and the development of Maryhill CAB itself, would not have been possible without the foresight of what was originally called the Steering Group who established the Bureau Their hard work initially involving the community in what they saw as a much needed service for Maryhill, establishment of public meetings, drawing up of a constitution, negotiating funding from the then Glasgow Council and Strathclyde Region to fund the Bureau and gaining membership of the Scottish Association of Citizens Advice Bureau.

We must also thank the Chairs – Georgina Sorbie, Ruth Currie, Pat Cummings and the current chair Dominic Notarangelo

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Directors Report (Cont'd)

For the year ended 31 March 2007

Achievements and performance (cont'd)

Assistance from SACAB (Scottish Association of Citizens Advice Bureaux) was provided by Stuart Divers Development Office, Advisory Officers Jim McCallum, Anna Drummond, John Bonnar and out current Advisory Officer Alastair McTaggart.

Unfortunately too numerous to mention, over 500 volunteers have given their time and dedication to the Maryhill Community via the Bureau. Their input has been tremendous and an absolutely phenomenal amount of work carried out in tribunals, money/ debt advice, consumer, employment, housing (not to forget the cleaning and window washing, painting and decorating and so much more)

Plans for future periods

The plan for the future is to continue to develop the service delivery via Outreach, home visits and open door, and continue to network with organisations within the Greater Maryhill area.

The major financial concern for the Board is the lack of security in long term funding from Glasgow City Council and this is already being addressed by investing in researching Partnership Funding avenues

Auditors

The auditors, Campbell Dallas, will be proposed for re appointment in accordance with s385 of the Companies Act 1985.

Responsibilities of the directors

The directors are required by law to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 1985 and with the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP2005). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Directors Report (Cont'd)

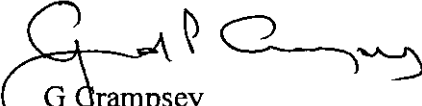
For the year ended 31 March 2007

Statement as to Disclosure of Information to Auditors

So far as the directors are aware, there is no relevant audit information (as defined by Section 234ZA of the Companies Act 1985) of which the company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the company's auditors are aware of that information

Small company rules

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985, relating to small companies. It was approved by the board and signed on its behalf by.


G Crampsey
Director

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Auditors Report to the Members

For the year ended 31 March 2007

We have audited the financial statements of Maryhill Citizens Advice Bureau for the year ended 31 March 2007 which comprise the Statement of Financial Activities, incorporating the Income and Expenditure Account, Balance Sheet and related notes. The financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standards for Smaller Entities (effective January 2005)

This report is made solely to the company's members, as a body, in accordance with s235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's 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 company and the company's members as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of directors and auditors

As described in the statement of directors responsibilities on page 4 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with the 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 the Companies Act 1985. We also report to you if, in our opinion, the information given in the Directors' Report is not consistent with the financial statements, if the directors have not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and other transactions is not disclosed.

We read the Directors Report 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 judgements made by the directors 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.

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.

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Auditors Report to the Members (Cont'd)

For the year ended 31 March 2007

Opinion

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the company's affairs as at 31 March 2007 and of the surplus for the year then ended;
- have been properly prepared in accordance with Companies Act 1985, and
- the information given in respect of the Report of the Directors is consistent with the financial statements

Campbell Dallas -

Campbell Dallas
Chartered Accountants
Registered Auditors
Sherwood House
7 Glasgow Road
Paisley
PA1 3QS

21 June 2007.

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

For the year ended 31 March 2007

	Notes	Restricted funds £	Unrestricted funds £	Total 2007 £	Total 2006 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income			758	758	625
Investment income			2,089	2,089	1,229
Incoming resources from charitable activities	2	218,114	175,096	393,210	317,450
Other incoming resources					21,916
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		<u>218,114</u>	<u>177,943</u>	<u>396,057</u>	<u>341,220</u>
Resources expended					
Charitable activities		142,127	197,804	339,931	272,527
Governance costs		14,354	4,124	18,478	27,710
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	3	<u>156,481</u>	<u>201,928</u>	<u>358,409</u>	<u>300,237</u>
Transfers between funds		(10,065)	10,065		
Net incoming resources	4	51,568	(13,920)	37,648	40,983
Total funds brought forward		35,013	66,513	101,526	60,543
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		<u>86,581</u>	<u>52,593</u>	<u>139,174</u>	<u>101,526</u>

All of the above results are derived from continuing activities. All gains and losses recognised in the year are included in the above.

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Balance Sheet

As at 31 March 2007

		2007	2006
		£	£
	Notes		
Fixed assets			
Tangible assets	7	7,294	5,815
Current assets			
Debtors	8	8,744	9,492
Cash at bank and in hand		224,557	100,134
		<hr/>	<hr/>
		233,301	109,626
Creditors – amounts falling due within one year	9	101,421	13,915
		<hr/>	<hr/>
Net current assets		<u>131,880</u>	<u>95,711</u>
Total net assets		<u>139,174</u>	<u>101,526</u>
Funds	10		
Restricted funds		86,581	35,013
Unrestricted funds		<u>52,593</u>	<u>66,513</u>
		<u>139,174</u>	<u>101,526</u>

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the directors and signed on their behalf by

G Crampsey
Director

PP J Cheyne
Director.

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Notes to the Accounts

For the year ended 31 March 2007

1 Accounting policies

a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005), the Companies Act 1985 and follow the recommendations in "Accounting and Reporting by Charities Statement of Recommended Practice" issued in March 2005.

b) Donations

Donations are included in the year in which they are receivable, which is when the charity becomes entitled to the resource

c) Tangible fixed assets

Fixed assets are shown at historical cost. Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

Furniture and equipment – 25% straight line basis

d) Grants received

Grants received are immediately written off to the Statement of Financial Activities (SOFA) unless they relate to the purchase of fixed assets, when the grant is taken to reserves and written off over the useful life of the asset.

e) Resources expended

Resources expended are included in the Statement of Financial Activities (SOFA) on an accruals basis. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT

f) Governance costs

Governance costs include the costs which relate to the general running of the charity as opposed to the direct management functions inherent in service delivery and programme or project work. The manager's time has been apportioned between governance costs and charitable activities

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Notes to the Accounts (Cont'd)

For the year ended 31 March 2007

2 Incoming resources from charitable activities

	Notes	Restricted funds £	Unrestricted funds £	Total 2007 £	Total 2006 £
Grants	12	147,344	175,096	322,440	267,727
Training		10,464		10,464	21,688
Outreach		60,306		60,306	28,035
		<u>218,114</u>	<u>175,096</u>	<u>393,210</u>	<u>317,450</u>

3. Total resources expended

	Restricted funds £	Unrestricted funds £	Total 2007 £	Total 2006 £
Charitable activities				
Refugee Project	85,171		85,171	61,932
Lottery project	46,069		46,069	42,562
Project Scotland				1,214
Rent, rates and insurance		15,381	15,381	12,180
Repairs and renewals		6,534	6,534	(1,089)
Salaries and related costs		142,482	142,482	139,055
Professional fees		2,345	2,345	
Training	10,464	4,754	15,218	2,981
Travel and car expenses		5,393	5,393	1,491
Heat and light		1,965	1,965	950
Cleaning		(491)	(491)	87
Sundry expenses		7,427	7,427	1,944
Printing, stationery and advertising		4,401	4,401	3,387
Telephone		4,330	4,330	2,452
Depreciation		3,706	3,706	3,381
Net movement in capital grant	<u>423</u>	<u>(423)</u>		
	<u>142,127</u>	<u>197,804</u>	<u>339,931</u>	<u>272,527</u>
Governance costs				
Management fees	12,314		12,314	20,645
Managers salary and expenses		3,104	3,104	3,350
Audit and book keeping fees	<u>2,040</u>	<u>1,020</u>	<u>3,060</u>	<u>3,715</u>
	<u>14,354</u>	<u>4,124</u>	<u>18,478</u>	<u>27,710</u>

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Notes to the Accounts (Cont'd)

For the year ended 31 March 2007

4 Net movement in funds	2007	2006
	£	£
This is stated after charging.		
Auditors remuneration	3,060	2,300
Depreciation	<u>3,283</u>	<u>2,817</u>

5. Staff costs and numbers

Staff costs were as follows

Salaries and wages	216,199	198,190
Social security costs	20,148	18,518
Employers pension	<u>11,398</u>	
	<u>247,745</u>	<u>216,708</u>

No employee received emoluments of more than £50,000

The average monthly number of employees during the year was 12 (2006: 11)

6 Taxation

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

7. Tangible fixed assets

	Furniture & equipment	
Cost	2007	2006
	£	
At 1 April	37,269	31,503
Additions in year	5,185	5,766
	<u>42,454</u>	<u>37,269</u>
At 31 March		
Depreciation		
At 1 April	31,454	28,073
Charge for year	3,706	3,381
	<u>35,160</u>	<u>31,454</u>
At 31 March		
Net book value		
At 31 March	<u>7,294</u>	<u>5,815</u>

The depreciation charge for the year of £3,706 (2006: £3,381) is reduced by a transfer from the capital grant of £423 (2006: £564) leaving a total charge for the year of £3,283 (2006: £2,817)

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Notes to the Accounts (Cont'd)

For the year ended 31 March 2007

8 Debtors	2007	2006
	£	£
Prepayments and accrued income	1,742	4,305
Project debtors	<u>7,002</u>	<u>5,187</u>
	<u>8,744</u>	<u>9,492</u>

9. Creditors – amounts falling due within one year: -

Provision for leasehold improvements	3,500	3,500
Creditors	1,001	6,815
Accrued charges	7,947	3,600
Grants received in advance	<u>88,973</u>	<u> </u>
	<u>101,421</u>	<u>13,915</u>

10. Funds

Notes	Restricted funds	Unrestricted funds	Total 2007	Total 2006
	£	£	£	£
Balance at 1 April	35,013	66,513	101,526	60,543
Net movement in funds for year	<u>51,568</u>	<u>(13,920)</u>	<u>37,648</u>	<u>40,983</u>
	<u>86,581</u>	<u>52,593</u>	<u>139,174</u>	<u>101,526</u>

Included within unrestricted funds are the net assets of the former Maryhill Citizens Advice Bureau as at 20 December 1999 when it was taken over by Maryhill Citizens Advice Bureau (a company limited by guarantee)

11 Analysis of net assets between funds

fixed assets	Tangible assets	Current assets	Current liabilities	Total 2007	Total 2006
	£	£	£	£	£
Unrestricted funds	7,294	143,967	(98,668)	52,593	66,513
Restricted funds	<u> </u>	<u>89,334</u>	<u>(2,753)</u>	<u>86,581</u>	<u>35,013</u>
	<u>7,294</u>	<u>233,301</u>	<u>(101,421)</u>	<u>139,174</u>	<u>101,526</u>

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Notes to the Accounts (Cont'd)

For the year ended 31 March 2007

11. Analysis of net assets between funds (cont'd)

Restricted funds	At 1 April 2006	Received £	Released £	Transfer	At 31 March 2007 £
				between funds £	
Training		10,464	(10,464)		
Project Scotland	1,708	8,357		(10,065)	
Capital grant	1,691		(423)		1,268
Refugee project	21,162	135,654	(94,805)		62,011
Outreach project	10,452	60,306	(50,789)		19,969
Keep Well Project		3,333			3,333
	<u>35,013</u>	<u>218,114</u>	<u>(156,481)</u>	<u>(10,065)</u>	<u>86,581</u>

The training grants were received to provide funding for a training support worker's post

Capital grants were specifically granted for, and allocated to, the purchase of furniture and equipment and will be amortised in line with the relevant depreciation policy

The Refugee Project funds received were in respect of a pilot project to integrate refugee/asylum seekers as volunteer advisers within the CAB service.

The Outreach Project received were specifically granted to deliver the CAB Service at various locations throughout Greater Maryhill area

The Project Scotland funds are specifically for Project Scotland placement expenses and training expenses

The Keep Well Project funds received were in respect of a NHS initiative to increase the rate of health improvement in the North Glasgow area

12 Grants received

Grants received include £90,092 from Glasgow City Council Grants received also include £29,209 (2006 £28,660) from Glasgow Housing Association These are included in unrestricted funds (note 2).

The NHS funds received were granted to deliver CAB service within Health Centre settings.

The Glasgow Housing Association Funds were granted to deliver home visiting service to over 60's tenants of GHA

The Cadder Housing Association funds were granted for the service delivery of a Welfare Rights service to tenants/homeowners of Cadder Housing Association.

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Notes to the Accounts (Cont'd)

For the year ended 31 March 2007

13. Capital commitments

There were no known commitments for capital expenditure at the financial year end

14. Business Continuity Assessment

Having considered various costs which may be incurred in the event of closure, the bureau feel it would be prudent to identify and calculate the potential liability for staff redundancies. This liability has been calculated as at 31 March 2007 to be £16,294 and will be updated in successive years.

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Detailed Income and Expenditure Account

For the year ended 31 March 2007

	Notes	£	2007 £	£	2006 £
Income					
Other income		758		1,271	
Grants	12	162,781		129,350	
Training		10,464		21,688	
Donations				625	
Outreach				28,035	
Interest received		2,089		1,229	
Management fees		<u>12,314</u>		<u>20,645</u>	
			177,943		202,843
Less:					
Operating costs		186,549		160,737	
Administrative expenses		12,096		8,816	
Depreciation and amortisation		<u>3,283</u>		<u>2,817</u>	
			<u>201,928</u>		<u>172,370</u>
			(23,985)		30,473
Transfer between funds			10,065		
			<u> </u>		<u> </u>
(Deficit)/Surplus for the year			<u>(13,920)</u>		<u>30,473</u>

This page does not form part of the company's statutory accounts and is prepared for the information of the directors only

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Detailed Income and Expenditure Account Summaries

For the year ended 31 March 2007

	2007		2006
	£	£	£
Operating costs:			
Rent, rates and insurance	15,381		12,180
Repairs and renewals	6,534		(1,089)
Salaries and related costs	145,586		142,193
Training	4,754		2,981
Travel and car expenses	5,393		1,491
Heat and light	1,965		950
Cleaning	(491)		87
Sundry expenses	<u>7,427</u>		<u>1,944</u>
	<u>186,549</u>		<u>160,737</u>
Administrative expenses:			
Audit and bookkeeping fees	1,020		2,765
Professional fees	2,345		
Printing, stationery and advertising	4,401		3,387
Telephone	4,330		2,452
Managers Expenses	<u></u>		<u>212</u>
	<u>12,096</u>		<u>8,816</u>
Depreciation and amortisation:			
Depreciation of furniture and equipment	3,706		3,381
Grant amortisation	<u>(423)</u>		<u>(564)</u>
	<u>3,283</u>		<u>2,817</u>

This page does not form part of the company's statutory accounts and is prepared for the information of the directors only

Maryhill Citizens Advice Bureau
(A company limited by guarantee)

Refugee Project

Income and Expenditure Account

For the year ended 31 March 2007

	2007		2006
	£	£	£
Grants received in period:			
Refugee Project	3,661		
Scottish Executive	45,914	74,113	
Glasgow City Council		5,926	
Big Lottery	<u>86,079</u>	<u> </u>	
	135,654		80,039
Less expenses.			
Salaries and related costs	64,873	43,117	
Repairs and maintenance	360	205	
Printing, stationery and advertising	2,155	2,205	
Rent and rates	1,875	2,063	
Telephone	611	602	
Audit fee	1,020	475	
Professional fees	2,408		
Travel	1,911	1,987	
Publications and training	3,291	8,851	
Water	325	237	
General	3,736	896	
Cleaning	626	37	
Heat and light	1,099	565	
Insurance	1,901	1,167	
Management fees	<u>8,614</u>	<u>16,637</u>	
	<u>94,805</u>		<u>79,044</u>
Surplus for the year	<u><u>40,849</u></u>		<u><u>995</u></u>

**Maryhill Citizens Advice Bureau
(A company limited by guarantee)**

Outreach Project

Income and Expenditure Account

For the year ended 31 March 2007

	2007		2006	
	£	£	£	£
Grants received in period:				
Community fund			55,415	
Big Lottery	<u>60,306</u>		—	
		60,306		55,415
Less expenses.				
Salaries and related costs	37,285		33,729	
Repairs and maintenance	272			
Printing, stationery and advertising	1,600		5,213	
Rent	757		500	
Telephone	353		1,175	
Audit fee	1,020		475	
Professional fees	2,149			
Travel	1,387		288	
Training	1,214		970	
Bank charges			93	
General	649		380	
Cleaning	403		10	
Insurance			204	
Management fees	<u>3,700</u>		<u>4,008</u>	
		<u>50,789</u>		<u>47,045</u>
Surplus for the year		<u><u>9,517</u></u>		<u><u>8,370</u></u>