

**MORAY CITIZENS ADVICE BUREAU
REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2018**

Company registration number SC119038
Charity number SC018026

**MORAY CITIZENS ADVICE BUREAU
FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2018
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**MORAY CITIZENS ADVICE BUREAU
FINANCIAL STATEMENTS FOR YEAR ENDED 31 MARCH 2018
REFERENCE AND ADMINISTRATIVE INFORMATION**

Registered company number
SC012026

Registered charity number
SC119038

Registered office and principal address
6 Moss Street
Elgin
IV30 1LU

Trustees
AE Coutts (Chair)
LL Easton
M Grant
BR Johnston (appointed 24 October 2017)
FL Norrie
D Ralph
H Ritchie (resigned 14 March 2018)
J Roberts
KM Ross (resigned 17 May 2018)
MR Shand (appointed 4 May 2017)
B Woodrow
J Workman

Moray Council representatives and advisors to the board
P Adamson
Councillor J Divers
Councillor S Morrison (appointed 27 September 2017)

Company secretary
M Myhajlenko-Riley (appointed 25 October 2017)

Key management personnel (bureau manager)
M Myhajlenko-Riley (appointed 31 October 2017)

Independent examiner
RJ Laing (Partner)
Anne A Laing, Chartered Accountants
Lavona
Calcots
Elgin
IV30 8NB

Bankers
Bank of Scotland
102 High Street
Forres
IV36 0AP

**MORAY CITIZENS ADVICE BUREAU
YEAR ENDED 31 MARCH 2018
REPORT OF THE TRUSTEES**

The Trustees are pleased to present their annual director's report together with the financial statements of the charity for the year ended 31 March 2018, which are also prepared to meet the requirement of the director's report and account for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, the Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)

Chair's report

This has been a financially challenging year for the Bureau in that The Moray Council cut our core funding by £30,000 which represented a 28% reduction. The remaining grant of £87,000 is insufficient to sustain the continued operation of the service. However, the Board agreed to utilise part of our capital equipment reserve plus a proportion of the general reserves to create a reserve to help attract and retain volunteers on which we will have to rely to maintain the high level of service to Moray.

Should The Moray Council make further cuts or indeed fail to reinstate the amount already cut there seems little identified source of core funding for our long term continuation. Demand for our service continues to increase and it is anticipated that this demand will escalate once the full effect of the roll out of Universal Credit becomes evident.

I am pleased to report that our new management team of Mary Riley and Rob Morrison are well settled into their respective roles and have introduced several well received changes to the office layout and working methods.

As is usual at the formal end of our financial year I should like to personally thank all the volunteers for their continued service to the Bureau and also to the staff for their support and understanding during these challenging times. I would also like to thank my fellow directors and the Board advisors for their continued corporate wisdom and professional approach in reaching some difficult decisions. Finally, and most importantly, I also take this opportunity to thank all our funders, in particularly the Moray Council, the Scottish Legal Aid Board, Macmillan Cancer Support, Robertson Trust and Citizens Advice Scotland who are responsible in our funding for the Patient Advice and Support Service.

Eddie Coultts
Chair

Purpose and activities

The purposes of the charity are to promote any charitable purposes for the benefit of the community in Moray by the advancement of education, the protection of health and the relief of poverty, sickness and distress.

Volunteers

The charity relies on voluntary help. We wish to thank them for their support and service.

Achievements and performance

The results for the year show a surplus for the year on core activities of £4,266 which is added to unrestricted reserves going forward.

The restricted funds relate to projects in addition to the normal services the Bureau undertakes. At the year end, with the exception of the SLAB project which ceased in the year the surplus a £11,611 was noted. All funds relating to the projects remain with the project and any funds relating to the project on closure is

returned to the funder. The “old” SLAB project, running since 2013, has been replaced by a new funded project which is expected to last for 18/19 only.

Funds remaining on the old SLAB project at the year-end (£29,529) reverted to the Bureau with the agreement of the SLAB and have been transferred to unrestricted reserves. This goes a long way to replace the £30,000 cut in funding by The Moray Council for 18/19. Details of the movements on restricted funds are shown in the notes to the financial statements.

Financial review

While surpluses were recorded on both Core (unrestricted) and Project (restricted) activities the main emphasis has been in ensuring that the Bureau has sufficient funds to allow it to deliver its activities without compromising level and quality of services in 18/19, and thereafter once The Moray Council’s funding is known for 19/20 onwards. A review of unrestricted reserves, taking into account the surplus for the “old” SLAB project has led to reductions in 3 designated funds with increases in the redundancy provision and operating costs for 6 months. Additionally, a fund designated Bureau Development has been created to allow for additional funds to be sought and to help recruit and retain volunteers who will become more important to the Bureau’s activities if further funding cuts mean that paid staff have to be reduced.

While a challenging year lies ahead the Bureau is well placed to allow services to be delivered as before while at the same time the Board recognizes its longer term challenge of matching its designated reserves, which have been laid own over the years due to sound management, and in ensuring that funding is available to secure the future of the Bureau for the Moray Community.

Principal source of funding

As noted the principle funder for core activities is The Moray Council.

Reserves policy and going concern

Despite the cut in funding for 18/19 the Bureau has the resources to carry on delivering its activities for the coming year, and the Board will closely monitor funding throughout the year, until it is known if funding is to be further cut by The Moray Council. The secretary is also seeking funding from other bodies.

Financial controls

Financial controls are maintained by the preparation of annual budgets and preparation of bi-monthly management reports.

Investment policy and objectives

Under the Memorandum and Articles of Association, the charity has power to make any investment which the Directors see fit. It is the charity’s practice to maintain a low risk investment policy.

Dividends and appropriations

In accordance with the charity’s Memorandum no portion of its income or property may be paid or transferred by way of dividend, bonus or otherwise by way of profit to the members of the charity other than the payment of reasonable and proper remuneration in return for services rendered to the charity.

Plans for the future

The priority for the immediate future is to ensure sufficient core funding to enable the Bureau to continue to deliver its current level of service, and to look for additional external funding.

Trustees’ responsibilities in relation to the financial statements

The charity Trustees (who are also the directors of the Moray Citizens Advice Bureau for the purposes of company law) are responsible for preparing a Trustees’ annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each 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 income and expenditure, for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and finance information included on the charitable company's website.

Structure, governance and management

Governing document

The Moray Citizens Advice Bureau is a company limited by guarantee (SC119038), incorporated on 14 July 1979. It is also registered as a charity with the Scottish Charity Regulator (SC018026). The charity is governed by its Memorandum and Articles of Association, as amended by special resolution on 20 February 2006.

In the event of the charitable company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Directors

As set out in the Articles of Association, the Directors, who may delegate powers to separate committees made up of Directors and members, run the charity. There are four classes directors

- Local resident Director
- Local group Director
- Volunteer Director
- Co-opted Director

At each Annual General Meeting the members of each class may appoint any of their members as a director subject to the restrictions in the number of Directors. If a vacancy should arise in the year, the Directors will convene a meeting of that class of members within 30 days to fill the vacancy. The directors may at any time appoint a co-opted Director, whom they reasonably consider appropriate, and will stay in office until the next Annual General Meeting.

There is a policy of advertising the service and for members. Individuals who become members can then be appointed as a Director.

Directors' induction and training

Induction and training of Directors is carried out by Citizens Advice Scotland. The training includes the legal obligations under charity and company law, the Scottish Charity Regulator's guidance on trustee duties as well as the content of the Memorandum and Articles of Association. Trustees are encouraged to undertake appropriate external training designed to help them undertake their role.

Organisation

The Board of Directors meets every two months and is responsible for the strategic direction and policy of the charitable company.

Day-to-day responsibility for the delivery of a range of services rests with the bureau manager. This responsibility includes the supervision of staff and volunteers, identifying future funding partners, and for ensuring training needs are met for both staff and the Board.

Risk management

The Directors have examined major strategic, business and operational risks that the charitable company faces and confirm that systems have been established to produce regular reports to ensure appropriate steps can be taken to lessen risk.

The Directors have identified that the principal risk to which the charitable company is exposed is the uncertainty regarding future funding. There are also other ongoing risks associated with recruitment, training and retention of enough volunteers to enable the provision of a full range of services.

The Trustees have a risk management strategy that comprises:

- periodic review of the principal risks and uncertainties facing the charity
- the establishment of policies, systems and procedures to mitigate identified risks identified in the annual review, and
- implementation of procedures to minimize or manage any potential impact on the charity should the risks crystallise

This work has identified that financial well-being is the major finance risk for the charity. The management of this risk involves regular review of available funds to ensure that creditors are paid when they fall due and active dialogue with key partners to ensure that sufficient working capital both during the financial year and to ensure that the charity has sufficient funds to continue to serve the community of Moray for at least 6 months post any material reduction in core funding.

Related parties and co-operation with other organisations

None of the Trustees receive remuneration or other benefit from the work for the charity.

All citizens' advice bureaux in Scotland are members of Citizens Advice Scotland. This is an umbrella organization providing training, advice and information technology support in return for an annual subscription. In addition, the charitable company must meet the required level of membership standard.

The majority of the core funding is provided by The Moray Council, which in turn nominates a number of councillors to the Board who have no voting rights but can advise and give opinion on any matters that affect the Council.

Statement as to disclosure to our independent examiner

In so far as the Trustees are aware at the time of approving the Trustees' annual report:

- there was no relevant information, being information needed by the independent examiner in connection with preparing his report, of which the independent examiner is unaware, and
- the Trustees, having made enquiries of fellow Trustees that they ought to have individually taken, have each taken steps that he/she is obliged to take as Trustee in order to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that information.

By order of the Board of Trustees, 26 September, 2018

E Coutts



**MORAY CITIZENS ADVICE BUREAU
YEAR ENDED 31 MARCH 2018**

Independent Examiner's report to the Directors and members of Moray Citizens Advice Bureau

I report on the accounts of the charitable company for the year ended 31 March 2018 set out on pages 8 to 15.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND INDEPENDENT EXAMINER

The charitable company's directors are responsible for the preparation of the accounts in accordance with the terms of the Charities and Directors (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charitable company's directors consider that the audit requirements of Regulation 10 (1)(a) to (c) of the Accounts Regulations do not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiners statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented in those records. It also includes consideration of any unusual items of disclosure in the accounts, and seeking explanations from the directors concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements;
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



R J Laing
Partner
Anne A Laing, Chartered Accountants
Lavona
Calcots
Elgin
IV30 8NB

03-10-2018

**MORAY CITIZENS ADVICE BUREAU
YEAR ENDED 31 MARCH 2018
STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE
INCOME AND EXPENDITURE ACCOUNT)**

		Unrestricted funds	Restricted funds	Total funds 2018	Total funds 2017
	Note	£	£	£	£
Income from:					
Voluntary income	2	130,758	-	130,758	128,182
Investment income	3	114	-	114	100
Donations and grants	4	19,230	144,638	173,348	157,969
Total incoming resources		150,102	146,638	294,740	286,251
Expenditure on:					
Charitable activities	5	145,837	133,026	278,863	271,687
Total expenditure		145,837	133,026	278,863	271,687
Net income for year		4,265	11,612	15,877	14,564
Reconciliation of funds					
Total funds brought forward		150,916	75,814	226,730	212,166
Transfers between funds		29,529	(29,529)	-	-
Total funds carried forward		184,710	57,897	242,607	226,730

The notes on pages 11 to 15 form part of these financial statements

**MORAY CITIZENS ADVICE BUREAU
YEAR ENDED 31 MARCH 2018
BALANCE SHEET**

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible assets	10	2,542	5,587
CURRENT ASSETS			
Debtors	11	417	-
Cash & cash equivalents	12	<u>246,846</u>	<u>229,699</u>
		247,263	229,699
CREDITORS: amounts due falling due within one year	13	<u>7,198</u>	<u>8,556</u>
NET CURRENT ASSETS		240,065	221,143
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>242,607</u>	<u>226,730</u>
FUNDS			
Restricted funds	14	57,897	75,814
Unrestricted funds	15	<u>184,710</u>	<u>150,916</u>
TOTAL FUNDS		<u>242,607</u>	<u>226,730</u>

The directors are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the provisions applicable to the small companies regime.

These financial statements were approved by the directors on 26 September, 2018



Daniel Ralph
Finance director

The notes on pages 11 to 15 form part of these financial statements

**MORAY CITIZENS ADVICE BUREAU
YEAR ENDED 31 MARCH 2018
STATEMENT OF CASHFLOWS**

	£	2018 £	£	2017 £
Net movement in funds		15,877		14,564
Add back depreciation		3,045		1,492
Deduct interest income shown in investing activities		(114)		(100)
Decrease/(increase) in debtors	(417)		-	
Increase/(decrease) in creditors	<u>(1,358)</u>		<u>(13,758)</u>	
		(1,775)		(13,758)
Net cash used in operating activities		<u>17,033</u>		<u>2,198</u>
Cash flows from investing activities	114		100	
Purchase of tangible fixed assets	<u>-</u>		<u>(2603)</u>	
Cash used by investing activities		114		(2,503)
Increase in cash in the year		<u>17,147</u>		<u>(305)</u>
Total cash at beginning of the year		229,669		230,004
Total cash at the end of the year		<u>246,846</u>		<u>229,699</u>

**MORAY CITIZENS ADVICE BUREAU
YEAR ENDED 31 MARCH 2018
NOTES TO THE FINANCIAL STATEMENTS**

1 ACCOUNTING POLICIES

1.01 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice: Accounting and Reporting for Charities (revised 2005).

The charitable company has availed itself of Section 398 of the Companies Act 2006, as permitted in paragraph 4(1) of Schedule 1 of SI 2008, No.409 and adapted the Companies Act formats to reflect the special nature of its activities.

1.02 Incoming resources

All incoming resources are stated in the financial statements at their gross value.

Voluntary income: income received by way of grant or donations are included when receivable. Where entitlement is not conditional on the delivery of a specific performance by the charitable company the income is only recognised when the entitlement to the grant becomes unconditional.

Activities for generating funds: income from any sale of goods and services is included in the year in which it is receivable.

Gifts in kind: gifts in kind and donated services and facilities are included when receivable.

Grants for capital expenditure: grants receivable are recognised in the statement of financial activities then received.

Investment income: interest receivable is included when receivable.

1.03 Fund accounting

Funds held by the charitable company are held as:

Unrestricted general funds: where resources can be used in accordance with the charitable objects at the discretion of the Directors.

Restricted funds: where resources are set aside by the Directors out of unrestricted general funds for specific purposes or projects.

Designated funds: where resources can only be used for particular restricted purposes allowed by the charitable objectives, where particular restrictions are specified by a donor, or where resources are raised for specific purposes.

1.04 Resources expended

Expenditure is accounted for on an accruals basis, inclusive or irrecoverable VAT. Liabilities are recognised when the charitable company has a legal or constructive obligation to incur and outflow of resources.

Charitable expenditure: are those costs incurred by the charitable company in the delivery of its activities and services. It includes both costs that can be allocated directly to those activities and costs of a necessarily indirect nature to support delivery.

Governance expenditure: are those costs associated with meeting the constitutional and statutory requirements of the charitable company, and include the fees of the independent examiner and all strategic management costs.

1.05 Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost, including irrecoverable VAT.

1.06 Depreciation

Depreciation is provided either on a straight line or reducing balance basis, at rates calculated to write off the cost of the asset less any residual value, over the estimated useful life, as follows:

Plant and equipment 33% straight line (3 years) or 25% reducing balance
 Fixtures and fittings 15% reducing balance

1.07 Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities over the term of the lease.

1.08 Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the time, any conditions with the associated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the Trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2 VOLUNTARY INCOME

	Unrestricted funds	Restricted funds	Total funds 2018	Total funds 2017
	£	£	£	£
The Moray Council	117,209	-	117,209	117,209
CAS campaign funding	900	-	900	1,450
Community Action Team grant	556	-	556	-
ASAP management fee	2,052	-	2,052	6,157
SLAB Management fee	3,652	-	3,652	-
CAS Pensionwise	2,500	-	2,500	3,366
PASS management fee	3,889	-	3,889	-
	<u>130,758</u>	<u>-</u>	<u>130,758</u>	<u>128,182</u>

3 INVESTMENT INCOME

	Unrestricted funds	Restricted funds	Total funds 2018	Total funds 2017
	£	£	£	£
Bank interest receivable	114	-	114	100

4 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2018	Total funds 2017
	£	£	£	£
PASS	-	37,203	37,203	36,428
ASAP	-	-	-	6,156
Donations and gifts	19,230	-	19,230	19,542
CAS Mitigation Fund	-	12,802	12,802	12,802
Grampian Macmillan Project	-	22,500	22,500	18,750
Scottish Legal Aid Board	-	59,133	59,133	51,291
Robertson Trust	-	13,000	13,000	13,000
	19,230	144,638	173,348	157,969

5 COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted funds	Restricted funds	Total funds 2018	Total funds 2017
	£	£	£	£
Core costs	145,837	-	145,837	144,026
Grampian Macmillan Project	-	13,000	13,000	11,557
Lottery support and connect	-	-	-	729
ASAP	-	-	-	6,156
PASS	-	36,578	36,578	39,288
CAS Mitigation	-	11,690	11,690	8,603
Scottish Legal Aid Board	-	59,323	59,323	54,391
Robertson Trust	-	12,435	12,435	6,937
	145,837	133,026	278,863	271,867

6 GOVERNANCE COSTS

	2018	2017
	£	£
Independent Examiner's fees	2,000	2,000
Trustee meetings costs	-	-
	2,000	2,000

7 NET INCOME RESOURCES FOR YEAR

	2018	2017
	£	£
This is stated after charging:		
Staff pension contributions	688	287
Depreciation	3,045	1,492

8 FUND TRANSFERS

Transfers between unrestricted and restricted funds in the year was £43,916 (2016: £3,676).

9 STAFF COSTS

	2018	2017
	£	£
Wages and salaries	165,875	150,366
Social security	7,611	6,749
Staff pension contributions	688	287
	174,174	157,402
Particulars of employees:		
Numbers of management staff	2	2
Numbers of advisers	3	2
Numbers of project staff	6	5
	11	9

During the year, the Trust employed 11 members of staff, 2 of whom worked on a full-time basis, with the remaining 9 on a part time employment contract (2017 – 2 full time and 7 part time).

No employees received remuneration greater than £60,000 in either of the two years ended 31 March 2018. The charity considers its key management personnel comprises of the Trustees and the manager. Total employment benefits including employer's pension contributions of the key management personnel were £29,880 (2017: £29,277).

10 TANGIBLE FIXED ASSETS

	Plant and equipment	Fixtures and fittings	Total
	£	£	£
COST			
At 1 April 2017	52,907	10,666	63,573
Additions	-	-	-
AT 31 March 2018	52,907	10,666	63,573
DEPRECIATION			
At 1 April 2017	51,555	6,431	57,986
Charge for year	1,352	1,693	3,045
At 31 March 2018	52,907	8,124	61,031
NET BOOK VALUE			
At 31 MARCH 2017	1,352	4,235	5,587
At 31 March 2018	-	2,542	2,542

11 DEBTORS

	2018	2017
	£	£
Other debtors	417	-
Prepayments	-	-
	417	-

12 CASH & CASH EQUIVALENTS

	2018	2017
	£	£
Bank deposit account	35,166	10,135
Reserves account	58,364	58,335
Bank current account	153,216	161,131
Cash in hand	100	98
	246,846	229,699

13 CREDITORS: amounts due within one year

	2018	2017
	£	£
PAYE and social security	2,503	2,310
Other creditors	4,695	6,246
	7,198	8,556

14 RESTRICTED INCOME FUNDS

	Balance as at 1 April 2017	Incoming resources	Outgoing resources	transfers	Balance as at 31 March 2018
	£	£	£	£	£
PASS	14,858	37,203	(36,578)	-	15,483
CAS Mitigation	9,391	12,802	(11,690)	-	10,503
Grampian Macmillan	15,782	22,500	(13,000)	-	25,282
Robertson Trust	6,064	13,000	(12,435)	-	6,629
Scottish Legal Aid Board	29,719	59,133	(59,323)	(29,529)	-
	75,814	144,638	(133,026)	(29,529)	57,897

The restricted funds comprise the balance of funding received for projects carried forward to future years after deduction of all project expenses.

The Patient Advice and Support Service exist to provide information and advice for all NHS users.

The Macmillan Project grant was awarded to provide an advice service for people affected by cancer. The treatment of Macmillan Projects funds is disclosed in the accounting policies detailed in note 1.

The income from the Scottish Legal Aid Board was in support of a project to provide information regarding complex housing and employment enquiries. The "old" scheme closed on 31 March 2018 and all remaining funds at closure falls to the Trust. A replacement scheme commenced on 1 April 2018 and is currently expected to operate for one year only.

15 UNRESTRICTED INCOME FUNDS

	Balance as at 1 April 2017	Incoming resources	Outgoing resources	Transfers	Balance as at 31 March 2018
	£	£	£	£	£
Designated funds					
Computer equipment	25,027	-	-	(5,000)	20,027
Bureau development	-	-	-	15,000	15,000
Outreach	15,000	-	-	(15,000)	-
Redundancies	18,111	-	-	1,489	19,600
Operating costs for 6 months	52,500	-	-	8,700	61,200
Welfare rights	40,000	-	-	(11,340)	28,660
General funds	278	150,102	(145,837)	35,680	40,223
	150,916	150,102	(145,837)	29,529	184,710

The other designated funds include provisions for redundancies if future funding cannot be secured and the replacement of computer equipment.

15 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
	£	£	£
Restricted income funds			
PASS	0	15,483	15,483
Robertson Trust	0	6,629	6,628
CAS Mitigation Fund	0	10,503	10,504
Grampian Macmillan Project	0	25,282	25,282
	0	57,897	57,897
Unrestricted income funds			
Designated funds	0	144,487	144,487
General funds	0	40,223	40,223
	0	184,710	184,710

16 COMPANY LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is limited to £1.