



Charity No: SC016522

GRANTON INFORMATION CENTRE

REPORT AND ACCOUNTS

FOR YEAR ENDED 31 MARCH 2024

AG ACCOUNTING

**GRANTON INFORMATION CENTRE
YEAR ENDED 31 MARCH 2024**

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**GRANTON INFORMATION CENTRE
LEGAL & ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2024**

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Constitution

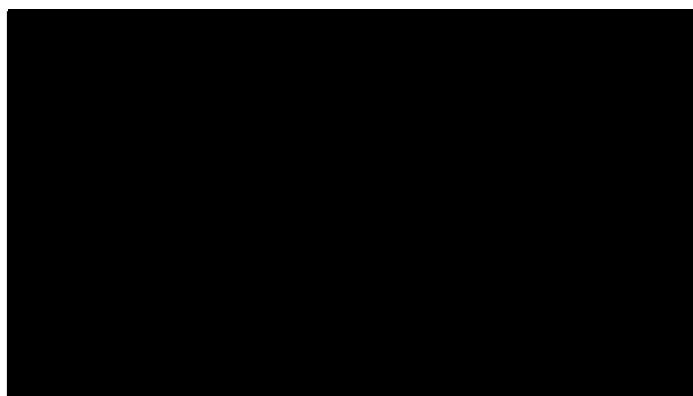
Granton Information Centre was established by constitution. The management of the charity is the responsibility of the Management Committee, which is elected under the terms of the constitution.

Charitable status

Granton Information Centre is recognised by HMRC as having charitable status. Its charity number is SC016522.

Management Committee

Members of the Management Committee during the year were as follows:



Principal address:

Principal advisers:

Bankers

The Royal Bank of Scotland plc.,
142-144 Princes Street,
Edinburgh
EH2 4EQ

Independent Auditor:

AG Accounting,
Statutory Auditor,
167 Curriehill Castle Drive,
Balerno
EH14 5TD

**GRANTON INFORMATION CENTRE
REPORT OF THE MANAGEMENT COMMITTEE
YEAR ENDED 31 MARCH 2024**

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The Management Committee, who are also the Trustees, has pleasure in presenting its report for the year ended 31 March 2024.

The Management Committee has adopted the provisions of the Charities SORP (FRS102) '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) (effective 1 January 2019) in preparing the annual report and accounts. The accounts comply with the requirements of the Charity and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the charity's governing document.

Organisation

Day to day management and operations are delegated to the Centre Manager, Caroline Pickering, who reports to the Management Committee. The Management Committee during the year and at the date of this report are as shown on page 1.

Objectives

The objectives of Granton Information Centre are the alleviation and eradication of poverty through the delivery of an accessible and comprehensive welfare rights advice service.

Granton Information Centre seeks to achieve these objectives by delivering the following services:

- 1) providing advice / information on welfare rights related issues such as Benefits, Housing, Money Advice and Debt via Centre-based interviews, home visits, NHS GP Surgeries and outreach clinics
- 2) providing representation at Tribunals and the Sheriff Court
- 3) providing support to families where a family member has specific needs
- 4) providing specialist surgeries on housing debt
- 5) providing training for local people, groups and organisations
- 6) raising awareness of welfare rights entitlements amongst various demographic groups (i.e.OAPs, Carers, Disabled People, Families) within North Edinburgh and Restalrig providing such groups with support and resources and co-ordinating responses to the needs identified.

Review of progress & achievements

Since 1984, Granton Information Centre (GIC) has evolved to reflect the needs of local people. We provide free, impartial advice and information on a range of issues; such as Welfare benefits, Housing issues, Housing debt, General debt, Fuel poverty, Energy Efficiency. When appropriate, we also undertake focused take-up campaigns, develop and deliver training / raising awareness sessions relating to the under claiming of benefits, income maximization, debt prevention and financial literacy. We actively assist entitled non-recipients to make claims and represent them where there is a dispute concerning entitlement at tribunals and the Sheriff Court. We deliver our service by a variety of methods; Centre-based drop-in sessions, Centre-based interviews, home visits, NHS GP Surgeries and outreach clinics. The result is a vital service that is greatly valued by local people and local agencies.

GIC takes a holistic approach to advice provision and does not just deal with "presenting" problems. This approach ensures that everyone who is seen by a worker at GIC benefits in some way (e.g. by increased knowledge of local opportunities; up-take of benefits; better management or reduction of debt; avoidance of homelessness, and by sign posting to other relevant projects we are able to provide opportunities for additional or ongoing support).

**GRANTON INFORMATION CENTRE
REPORT OF THE MANAGEMENT COMMITTEE (continued)
YEAR ENDED 31 MARCH 2024**

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Once again there have been a number of challenges facing the organisation over the reporting period. The rise in demand for the services and the increasing complexity of enquiries alongside the reduction in staff resources, due to staff losses, an increase in staff absence and the training and support needs of new staff, has resulted in additional demands on our advice team and impacted on our ability to respond to the growing demand for our services. We continue to adapt our services as appropriate and in line with our service agreements, by offering a mixed service of face-face, telephone and online appointments. Staff work from home when required and have adopted a flexible office based/ home working regime whenever possible. Online and in person staff training, appeals and tribunals also continued. Staff recruitment was slow due to a noticeable reduction in applicants. The continuing demand for our services demonstrates a real need for the work we undertake. The evidence of our success in achieving good results for the local residents is demonstrated by our annual statistics.

The following statistics indicate the achievements of Granton Information Centre during the year 2023/2024:

Clients	3697
New Cases Opened	3765
Representations at Tribunals	53
Amount of New Debt Dealt with	£511,243.32
Generated income for clients	£3,030,801.82

There have been no changes in the objects since the last Annual report.

Review of financial position

The surpluses and deficits on each fund are shown in the Statement of Financial Activities on page 8. Total income for the year rose slightly to £407,308 (2023: £394,673) and expenditure also rose slightly to £421,074 (2023: £400,622). Funds under management at the year-end were £270,316 (2023: £284,082). The principal funders are the City of Edinburgh Council and Lothian Health Partnership.

Reserves policy

The activities of the charity are principally funded on an annual basis by grants from local authority and other bodies, based on annual budgets established by the Management Committee. The Committee feels that it is prudent to hold some reserves in order to enable a reduced service and/or exit strategy costs, including redundancy costs, should future funding not be forthcoming. An estimated cost for this could be in the region of £75,000 - £100,000.

Total unrestricted funds at the year end were £206,884 (2023: £189,368).

Risk management

The Management Committee has considered the major risks to which the charity is exposed and has established systems to mitigate those risks.

Plans for the future

We will continue to ensure that staff are fully up to date with all current and new legislation in order to sustain our services to clients.

We continue to monitor and evaluate the service we currently provide to ensure that we meet our current funding commitments and targets. The demand for our service continues and project development has focused mainly on ensuring we make the necessary changes to allow us to meet the current demand.

We will continue with our upgrading of the building. We have to maintain funds for on-going maintenance. As an old building it requires extensive building and cosmetic work.

In light of the current economic situation, it is our plan to continue looking at pay scales for staff.

Trustees' responsibilities

The Management Committee (who are also the Trustees) are responsible for preparing the Report of the Management Committee and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom generally accepted accounting practice).

Charity law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the net income and expenditure, for the year. In preparing the accounts the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees have overall responsibility for ensuring that the organisation has appropriate systems of control, financial and otherwise. They are also responsible for keeping proper accounting records which 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 Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 10 April 2025


Chairperson

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF GRANTON INFORMATION CENTRE

Opinion

We have audited the financial statements of Granton Information Centre for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISA's (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and the provisions available for small entities, in the circumstances set out in note 3 to the financial statements and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISA's (UK) requires us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorized for issue.

Other information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities and Trustee Investment (Scotland) Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' annual report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the nature of the sector, including the legal and regulatory framework, and how the charity is complying with that framework. The key laws and regulations considered included the Statement of Recommended Practice: Accounting for Charities FRS 102 (2019), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)
- We enquired of management about any known or suspected instances of non-compliance with laws and regulations, including GDPR, employment law and fraud.
- We designed our audit testing to detect material misstatements from other irregularities that result from error.

As a result of these procedures, we consider the opportunities and incentives that may exist within the charity for fraud. In common with all audits under ISAs (UK), we perform specific procedures to respond to the risk of management override and inappropriate recognition of income.

Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to misstatement in the financial statements or non-compliance with regulations. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities that result from fraud as these involve concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members as a body, in accordance with Section 10 of the Charity Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



AG Accounting

Statutory Auditors

Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

167 Curriehill Castle Drive, Balerno.

Date: 11 April 2025

GRANTON INFORMATION CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
(incorporating Income & Expenditure Account)
YEAR ENDED 31 MARCH 2024

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		2024		2023	
	Note	Unrestricted Funds £	Restricted Funds £	Total £	Total £
Income and endowments from:					
Donations and legacies	5	11,615	392,064	403,679	393,538
Investments	5	3,629	-	3,629	1,135
		-----	-----	-----	-----
<i>Total Income</i>		15,244	392,064	407,308	394,673
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	7	1,478	419,596	421,074	400,622
		-----	-----	-----	-----
<i>Total expenditure</i>		1,478	419,596	421,074	400,622
		-----	-----	-----	-----
<i>Net income/(expenditure)before transfers</i>		13,766	(27,532)	(13,766)	(5,949)
Transfers:					
Transfers between funds		3,750	(3,750)	-	-
		-----	-----	-----	-----
<i>Net Movement in funds</i>		17,516	(31,282)	(13,766)	(5,949)
Reconciliation of funds:					
Total Funds brought forward		189,368	94,714	284,082	290,031
		-----	-----	-----	-----
<i>Total Funds carried forward</i>	12	206,884	63,432	270,316	284,082
		=====	=====	=====	=====

The Notes on pages 10 to 16 form part of these accounts.

**GRANTON INFORMATION CENTRE
BALANCE SHEET
31 MARCH 2024**

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	Note	2024 £	2023 £
Fixed Assets:			
Tangible assets	8	41,414	43,934
Current Assets:			
Debtors & prepayments	9	11,142	41,699
Bank and cash balances		234,974	215,162
<i>Total current assets</i>		246,116	256,861
Liabilities:			
Creditors: Amounts falling due within one year	10	17,214	16,713
<i>Total current liabilities</i>		17,214	16,713
<i>Net Current Assets</i>		228,902	240,148
<i>Net Assets</i>		270,316	284,082
The funds of the charity:			
Restricted income funds	12	63,432	94,714
Unrestricted income funds	12	206,884	189,368
<i>Total charity funds</i>	11	270,316	284,082

The financial statements were approved by the Management Committee on 10 April 2025 and signed on its behalf by:


Chairperson

The Notes on pages 10 to 16 form part of these accounts.

1. Accounting Policies

(a) Accounting convention

The financial statements of the charity have been prepared in accordance with the Charities SORP (FRS102) '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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Accounts (Scotland) Regulations 2006.

The presentation currency is £ sterling.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the accounting policies.

(b) Fixed assets and depreciation

Items of capital expenditure costing less than £1,000 are written off to the Statement of Financial Activities.

Major items of capital expenditure are included in the Balance Sheet at cost price less depreciation. Tangible fixed assets are depreciated by the straight-line method over their anticipated useful lives at the following annual rates:

Heritable property & refurbishment costs - over 30 years

Equipment - over 4 years

During 2023 the estimated useful life of the Heritable Property and Refurbishment costs were assessed to still have a useful life of 30 years and as such the remaining net book value will be depreciated over this period.

(c) Income

Grant income intended to finance revenue expenditure is recognised in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt. Such income is only deferred when it has been specified that it can only be used in a future accounting period or there are donor imposed conditions.

Grant income intended to finance capital expenditure is recognised in a restricted fund in the Statement of Financial Activities when the conditions for receipt have been met and there is reasonable assurance of receipt. The fund is reduced over the useful economic life of the assets by annual charges for depreciation.

(d) Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of VAT which cannot be recovered.

(e) Allocation of expenditure

Where possible, expenditure has been charged direct to raising funds and to charitable activities, which includes the governance costs of the charity. Where this is not possible the allocation is done on an equitable basis.

(f) Funds

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds – these are funds set aside by the Trustees for a specific purpose.

Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

- (g) **Pension Schemes**
The charity operates a defined contribution scheme which meets the criteria for Auto Enrolment. The pension charge in the income and expenditure account represents the amounts payable to the fund in respect of the period.
- (h) **Taxation**
The Centre is recognised by HMRC as a charity and accordingly no provisions for taxation are required.
- (i) **Financial instruments**
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.
- (j) **Debtors**
Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.
- (k) **Cash at bank and in hand**
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- (l) **Creditors and provisions**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- (m) **Significant judgments and estimates**
Preparing the financial statements may require the trustees to make significant judgments and estimates. There were no items in the financial statements where these judgments and estimates were required.

2. Legal Status

The charity is an unincorporated organisation based in Scotland. The relevant reference numbers and address are shown in the report of the management committee.

3. Non-Audit Services

In common with other businesses of our size and nature, we use our auditors to assist in the preparation of the statutory financial statements.

4. Related Party Transactions

There were no related party transactions during the year that require disclosure.

5. Income

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £
Donations and legacies:						
City of Edinburgh Council	-	341,202	341,202	-	330,264	330,264
Lothian Health Partnership	-	(35,000)	(35,000)	-	35,000	35,000
Scottish Legal Aid Board	-	37,040	37,040	-	27,040	27,040
Advice UK (Scottish Government Debt Advice Levy Fund)	-	48,822	48,822	-	-	-
Other income	11,615	-	11,615	1,234	-	1,234
	11,615	392,064	403,679	1,234	392,304	393,538
Investment income:						
Bank interest	3,629	-	3,629	1,135	-	1,135
Total incoming resources	15,244	392,064	407,308	2,369	392,304	394,673

6. Staff Costs & Numbers

	2024 £	2023 £
Salaries	332,728	327,859
Social security costs	23,508	23,982
Pension costs – Defined contribution	4,164	4,404
	360,400	356,245

The average weekly number of employees during the year was 14 (2023 – 14)
No employees received in excess of £60,000 per year.

Contributions to a defined contribution scheme are in respect of contributions payable during the year. Contributions outstanding at the year-end amounted to £793 (2023: £796).

The Key Management Personnel of the charity comprises the Trustees and the Centre Manager. The total employee benefits of the key management personnel, including employer pension contributions, during the year were £47,685 (2023: £47,997).

No member of the Management Committee received remuneration or reimbursement of expenses incurred during the year (2023: Nil).

7. Charitable Expenditure

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Gross salaries	(5,216)	365,616	360,400	(5,299)	361,544	356,245
Recruitment Costs	-	337	337	-	-	-
Staff Training	15	3,477	3,492	286	1,351	1,637
Travel Costs	-	306	306	4	-	4
Publications, publicity & Subscriptions	7	6,482	6,489	464	5,671	6,135
Rates (Inc Water)	(10)	2,565	2,555	79	2,823	2,902
Room Hire	70	94	164	2,242	-	2,242
Insurance	-	4,049	4,049	-	3,873	3,873
Repairs & maintenance	(1,223)	6,017	4,794	(1,258)	2,932	1,674
Heat & Light	3,139	7,252	10,391	113	5,391	5,504
Cleaning	(42)	2,523	2,481	(214)	2,525	2,311
Equipment replacements & repairs	337	4,314	4,651	102	1,601	1,703
Software development & Website hosting	623	559	1,182	2	448	450
Stationery & photocopying	44	3,138	3,182	182	2,817	2,999
Postage	-	1,178	1,178	15	1,031	1,046
Telephone & Fax	(416)	3,540	3,124	258	3,927	4,185
3 rd Party Payments	2,250	-	2,250	750	-	750
Sundry Expenses	249	3,165	3,414	6	26	32
Depreciation	1,401	1,119	2,520	1,401	1,119	2,520
Audit Fees	250	2,350	2,600	(1,450)	3,950	2,500
Accountancy Fees	-	1,380	1,380	-	1,755	1,755
Legal & Professional Costs	-	-	-	-	-	-
Bank Charges	-	135	135	-	155	155
	<u>1,478</u>	<u>419,596</u>	<u>421,074</u>	<u>(2,317)</u>	<u>402,939</u>	<u>400,622</u>

**GRANTON INFORMATION CENTRE
NOTES TO THE ACCOUNTS (continued).
YEAR ENDED 31 MARCH 2024**

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8. Fixed Assets

	Heritable Property £	Refurbishment £	Office Equipment £	Total £
Cost				
At 1 April 2023	69,727	73,580	19,750	163,057
Additions	-			
Disposals	-	-	-	-
	-----	-----	-----	-----
At 31 March 2024	69,727	73,580	19,750	163,057
	=====	=====	=====	=====
Depreciation				
At 1 April 2023	56,871	44,663	17,589	119,123
Charge for year	443	997	1,080	2,520
On Disposal	-	-	-	-
	-----	-----	-----	-----
At 31 March 2024	57,314	45,660	18,669	121,643
	=====	=====	=====	=====
Net Book Values				
At 31 March 2024	12,413	27,920	1,081	41,414
	=====	=====	=====	=====
At 1 April 2023	12,856	28,917	2,161	43,934
	=====	=====	=====	=====

9. Sundry Debtors & Prepayments

	2024 £	2023 £
Accrued Income	6,760	37,079
Other Debtors & Prepayments	4,382	4,620
	-----	-----
	11,142	41,699
	=====	=====

10. Creditors: Amounts falling due within one year

	£	£
Creditors & accruals	17,214	16,713
	-----	-----
	17,214	16,713
	=====	=====

11. Analysis of Net Assets between Funds

2023/24	Restricted Capital Grant Funds £	Other Restricted Funds £	Unrestricted Funds £	Total £
Fixed Assets	31,352	-	10,062	41,414
Debtors & Prepayments	-	6,760	4,382	11,142
Bank & Cash	-	26,173	208,801	234,974
Creditors & Accruals	-	(853)	(16,361)	(17,214)
	<u>31,352</u>	<u>32,080</u>	<u>206,884</u>	<u>270,316</u>

2022/23	Restricted Capital Grant Funds £	Other Restricted Funds £	Unrestricted Funds £	Total £
Fixed Assets	32,471	-	11,463	43,934
Debtors & Prepayments	-	37,079	4,620	41,699
Bank & Cash	-	25,164	189,998	215,162
Creditors & Accruals	-	-	(16,713)	(16,713)
	<u>32,471</u>	<u>62,243</u>	<u>189,368</u>	<u>284,082</u>

12. Net Movements in Funds

2023/24	At 01/04/23 £	Income £	Expenditure £	Transfers £	At 31/03/24 £
Restricted Funds:					
CEC - EIJB	-	341,202	341,202	-	-
Advice Service	78,631	(35,000)	11,972	-	31,659
SLAB	(16,388)	37,040	20,274	-	378
AIAS	-	48,822	45,029	(3,750)	43
Capital grants	32,471	-	1,119	-	31,352
	<u>94,714</u>	<u>392,064</u>	<u>419,596</u>	<u>(3,750)</u>	<u>63,432</u>
Unrestricted Funds:					
General Fund	189,368	15,244	1,478	3,750	206,884
	<u>284,082</u>	<u>407,308</u>	<u>421,074</u>	<u>-</u>	<u>270,316</u>

Transfers: These were in relation to management costs allowed under the funding agreement

2022/23	At 01/04/21 £	Income £	Expenditure £	Transfers £	At 31/03/22 £
Restricted Funds:					
CEC - EIJB	-	330,264	330,264	-	-
Advice Service	88,357	35,000	44,726	-	78,631
SLAB	(16,598)	27,040	26,830	-	(16,388)
Capital grants	33,590	-	1,119	-	32,471
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	105,349	392,304	402,939	-	94,714
Unrestricted Funds:					
General Fund	184,682	2,369	(2,317)	-	189,368
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	290,031	394,673	400,622	-	284,082
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14. Restricted Funds

CEC - Edinburgh Integration Joint Board – Funded by City of Edinburgh Council on behalf of Edinburgh Integration Joint Board to provide for advice services within Granton, Restalrig and several GP practices.

Advice Service – No further funding is currently available for this project. The remaining balances have been ring fenced for advice services.

SLAB – Funded by the Scottish Legal Aid Board for one money/ housing advice worker to assist people threatened with homelessness (primarily mortgage arrears) and to increase advice provision within the Edinburgh Sheriff Court.

AIAS – Funded by Advice UK through the Scottish Government Debt Levy Fund for developing advice services in accessible setting where there is an unmet demand

Capital Grants – This arose as a result of grant income to finance capital expenditure. It is reduced over the useful economic life of the assets by annual charges for depreciation.

15. Going Concern Basis

There are no material uncertainties in relation to going concern at this time. EIJB funding has been confirmed up to June 25 and there are discussions ongoing with the City of Edinburgh Council in relation to continuation of funding for the rest of 2025/26. On this basis the Trustees are satisfied that the financial statements be prepared on the going concern basis and they do not include any adjustments that would result if the charity was unable to continue as a going concern.