

REGISTERED COMPANY NUMBER: SC341055 (Scotland)
REGISTERED CHARITY NUMBER: SC039847

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2026
for
East and Central Sutherland
Citizens Advice Bureau Ltd

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

East and Central Sutherland
Citizens Advice Bureau Ltd

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for the Year Ended 31 March 2026

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East and Central Sutherland
Citizens Advice Bureau Ltd

Report of the Trustees
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objectives are to promote any charitable purposes for the public benefit in East Sutherland and the Highland Area by

- i) The advancement of education by providing clients with information, clarification and understanding of legislation and their legal rights and responsibilities.
- ii) The relief of those in need by assessing clients entitlement to welfare benefits, by providing assistance in claiming benefits and by assisting them to appeal against refusal to benefits and by doing so ensure they do not suffer from poverty.
- iii) The advancement of health. By providing a comprehensive advice service which deals with all aspects of clients problems
- iv) The advancement of citizenship or community development. By recruiting, training and developing local citizens to be volunteers in the Citizens Advice Bureau who in turn assist members of the public in their community and in doing so contribute to the development of their community.
- v) The advancement of human rights, conflict resolution or reconciliation, by ensuring that people do not suffer through ignorance of their civil and human rights and by taking such actions required to redress the situation, redress wrongs and restore justice.

East and Central Sutherland
Citizens Advice Bureau Ltd

Report of the Trustees
for the Year Ended 31 March 2026

OBJECTIVES AND ACTIVITIES

Significant activities

The charity aims to achieve its objectives particularly in the following ways:

- the provision of advice and assistance to individuals with a view to improve their understanding of their legal rights and responsibilities, facilitate access and use of the benefit system, and alleviate stress and other anxiety caused by unresolved issues; and
- recruiting, training and developing local citizens who are engaged as volunteers in and for the Bureau, who in turn assist members of the public within the Area of Benefit, and in doing so contribute to the development of the Area of Benefit.
- Where the objects are being promoted outwith the defined area of benefit, the Company may work with organisations with similar aims but shall at all times adhere to the agreed principles for the operation of Citizens Advice Bureau set out from time to time by the Scottish Association of Citizens Advice Bureaux.

The charity provides an advice service by telephone, in person and via outreach. The below table shows the areas the staff and volunteers have provided advice in for 2025/26.

Advice Area	Count	Overall
Benefits	810	45.48%
Consumer	54	3.03%
Debt	134	7.52%
Discrimination	1	0.06%
Education	2	0.11%
Employment	52	2.92%
Energy, utilities and communications	206	11.57%
Finance and charitable support	112	6.29%
Health and community care	24	1.35%
Housing	104	5.84%
Immigration, asylum and Nationality	28	1.57%
Legal proceedings	64	3.59%
NHS concern or complaint	3	0.17%
Relationship	55	3.09%
Tax	64	3.59%
Travel, transport and holidays	68	3.82%
Total	1781	100.00%

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Introduction

The past ten months have seen a great deal of change within the East and Central Sutherland Citizens Advice Bureau (ECSCAB), both within the board and the staff. Whilst this has sometimes been challenging, all have viewed it as an opportunity to develop and improve. This is well illustrated by the way in which the Citizens Advice Scotland Membership Standards Organisational Audit was approached and used as a process of self-evaluation and professional development by all involved. Our staff, volunteers, and trustees/directors have demonstrated diligence, enthusiasm, and teamwork throughout, giving us growing confidence for the future whilst maintaining our focus on supporting our local communities. This could not be more important, where the cost of living continues to rise faster than income and the need for our services increases.

Service Quality and Client Impact

The East and Central Sutherland Citizens Advice Bureau (ECSCAB) continues to uphold the highest standards of service. Many clients have gone out of their way to commend the professionalism, dedication, and compassion of our staff. Such feedback is a powerful reminder of the value of the services that are offered and the difference ECSCAB makes in people's lives. Likewise, we were commended on our professional and positive approach to the CAS Audit, where we met all of the criteria required. On behalf of the Board, I extend my deepest thanks to all who contribute daily to this success. I would also like to thank CAS for the collaborative and supportive way in which they have worked with us over this year's transition and throughout the audit process.

Acknowledging Staff Contributions

Special recognition must go to James Sutherland (Manager) and Peter Wardaugh (Deputy Manager) who have shown great leadership over some difficult times. Their willingness to assume unprecedented responsibilities and new challenges has been exemplary and much commended both within the wider Citizens Advice Scotland network and more locally.

Further commendation is owed to our colleagues Kerry Hawthorne, Frieda Scholz, Jennifer Murray, Dugald Straehearn and Ceri Williams-Shale, whose hard work and support for each other has enabled us to maintain our office and outreach services, significantly improving accessibility and broadening our community impact. Again, this has been positively commented on by my local officials and residents.

I also wish to acknowledge the lasting contribution of our former Bureau Manager, Rhionna Mackay, who continues to act in a consultancy manner. Her efforts in securing new funding streams and addressing governance matters have placed ECSCAB on firmer ground, strengthening our long-term sustainability.

Trustees and Board of Directors

I am equally grateful to my fellow trustees and directors. Their resilience, insight, and strategic guidance have been indispensable in steering the bureau through uncertain times. Collectively, their efforts ensure that ECSCAB remains not only operational but also strong and forward-looking.

East and Central Sutherland
Citizens Advice Bureau Ltd

Report of the Trustees
for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE
Operational Achievements

The year's achievements, detailed more fully in the Manager's Report by James Sutherland, highlight the scale of our work:

- 712 clients supported
- 3,630 client contacts
- 936 individual cases handled
- £1,100,860.61 in financial gains secured for clients

These figures are a particularly impressive improvement on last year. With the ongoing cost-of-living crisis, including rising energy, fuel and food prices, demand for our services continues to grow and is projected to continue to do so. My thanks goes to the entire team for their empathy, hard work and professionalism.

The Role of Volunteers

Volunteers remain the backbone of Citizens Advice Bureaux. Trained to the same high standards as paid staff, they generously give their time, skills, and energy to ensure we deliver a high-quality service. Their loyalty and professionalism are invaluable, and without them, ECSCAB simply could not have the same reach or impact. Dugald Straehearn, as a volunteer advisor, is a tremendous ambassador for the ECSCAB and for volunteers in general within the wider network.

Conclusion

I am very grateful indeed for the support I have received as your new chair, from the board, staff and volunteers of ECSCAB, and for all of your hard work and professionalism throughout the year. I look forward to another year in continuing our shared efforts to support the people of East and Central Sutherland, ensuring that ECSCAB remains a vital and trusted resource for those most in need.

FINANCIAL REVIEW

Financial position

The results for the year and the charity's financial position are shown in the attached financial statements. The charity achieved a surplus of £57,801(2025- suffered a deficit of £122,854) on its unrestricted funds and broke even on its restricted funds (2025 - surplus of £177 on its restricted funds).

At 31 March 2026, total reserves amounted to £219,061 (2025 - £161,260) of which £219,061 (2025 - £155,580) related to unrestricted funds and £0 (2025 - £5,680) related to restricted funds.

At the end of the year the charity had £145,382 of cash in the bank (2025 - £81,417) of which £145,382 (2025 - £75,737) related to unrestricted funds. This is above the charity's policy of trying to hold 3 month's expenditure in reserve and the trustees are satisfied with the current level of reserves held.

FINANCIAL REVIEW

Principal funding sources

The company derives its income mainly from grants towards the running costs of its activities, augmented by special projects and donations.

The board records its gratitude to Highland Council, Scottish Government, UK Government, Robertson Trust, Foundation Scotland, Anne Duchess of Westminster Fund, Lairg Windfarm Community Fund, SSEN Community Resilience Fund and all other funders for their support, without which our service would not exist.

Reserves policy

The Directors have established a policy whereby the reserves held should be at least 3 months of general expenditure. It is the view of the Directors that these reserves are adequate for the company to continue the current activities in the event of a significant drop in funding.

FUTURE PLANS

Work is well underway to secure ECSCAB's financial independence and strengthen our sustainability. At the same time, we are continuing to develop plans to enhance our service delivery model to better meet the needs of our communities in the 21st century and beyond. I am confident that by our next AGM, we will be able to report positively on further progress made in these areas.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The governing documents of the charity are the Memorandum and Articles of the Association of the company which was incorporated on 9 April 2008 as a company limited by guarantee of £1 per member and has no share capital.

Recruitment and appointment of new trustees

The directors of the charity are also charity trustees for the purpose of charity law. The names of the persons who served as directors during the year and up to the date of this report are listed in this report. The Articles of Association require that there should be a maximum of twelve and a minimum of four directors, and they are elected from the membership at the annual general meeting of the company. All of the directors fall due to retire at the first AGM and, being eligible, may offer themselves for re-election.

Induction and training of new trustees All of the Trustees are familiar with the aims and principles of the service. New trustees are taken through an induction session with the CAS development officer and further training sessions and on-line learning.

Organisational structure

The charity is administered by the board of directors who meet together regularly. Operational running of the company is carried out by paid staff.

East and Central Sutherland
Citizens Advice Bureau Ltd

Report of the Trustees
for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All of the Trustees are familiar with the aims and principles of the service. New Trustees are taken through an induction session with the CAS development officer and further training sessions and on-line learning are held on:

Obligations of a Trustee
Governance
Financial Management
Future Planning

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC341055 (Scotland)

Registered Charity number
SC039847

Registered office
Station Road
Golspie
Sutherland
KW10 6SN

Trustees

C Gibson (resigned 25.9.25)
R Uduwera-Perera (resigned 25.9.25)
R Johnstone Director (resigned 6.4.26)
M Baird (resigned 26.5.25)
G Port (resigned 1.8.25)
M E Clark
R A F Machin (appointed 24.5.25)
T J Shaw (appointed 7.7.25)
R Johnstone Director (resigned 6.4.26)
J W McGillivray Director
C J Ross (appointed 16.4.26)

Company Secretary

East and Central Sutherland
Citizens Advice Bureau Ltd

Report of the Trustees
for the Year Ended 31 March 2026

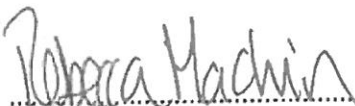
REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 17th July 2026 and signed on its behalf by:


.....
R A F Machin - Trustee

Independent Examiner's Report to the Trustees of
East and Central Sutherland
Citizens Advice Bureau Ltd

I report on the accounts for the year ended 31 March 2026 set out on pages ten to twenty.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does 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 the independent examiner's report

My examination was 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 charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any 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 Report to the Trustees of
East and Central Sutherland
Citizens Advice Bureau Ltd

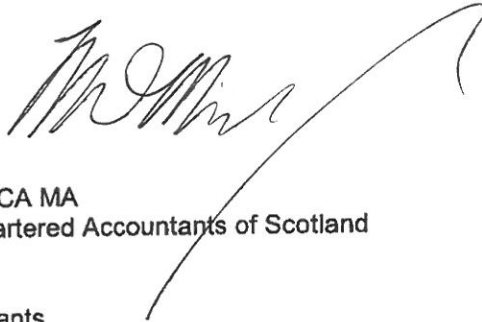
Independent examiner's statement

In connection with 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 to 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.



Marcus D MacIver CA MA
The Institute of Chartered Accountants of Scotland

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Date: 17th 2nd 2026

East and Central Sutherland
Citizens Advice Bureau Ltd

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,434	-	1,434	3,132
Charitable activities	4				
General advisory services		164,937	114,846	279,783	232,061
Other trading activities	3	4,677	363	5,040	636
Total		<u>171,048</u>	<u>115,209</u>	<u>286,257</u>	<u>235,829</u>
EXPENDITURE ON					
Charitable activities					
General advisory services		<u>113,247</u>	<u>115,209</u>	<u>228,456</u>	<u>358,506</u>
NET INCOME/(EXPENDITURE)		57,801	-	57,801	(122,677)
Transfers between funds	13	<u>5,680</u>	<u>(5,680)</u>	<u>-</u>	<u>-</u>
Net movement in funds		63,481	(5,680)	57,801	(122,677)
RECONCILIATION OF FUNDS					
Total funds brought forward		155,580	5,680	161,260	283,937
TOTAL FUNDS CARRIED FORWARD		<u>219,061</u>	<u>-</u>	<u>219,061</u>	<u>161,260</u>

The notes form part of these financial statements

East and Central Sutherland
Citizens Advice Bureau Ltd

Balance Sheet
31 March 2026

	Notes	Unrestricted fund £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS					
Tangible assets	10	78,351	-	78,351	89,331
CURRENT ASSETS					
Debtors	11	98	-	98	98
Cash at bank and in hand		145,382	-	145,382	81,417
		145,480	-	145,480	81,515
CREDITORS					
Amounts falling due within one year	12	(4,770)	-	(4,770)	(9,586)
NET CURRENT ASSETS		140,710	-	140,710	71,929
TOTAL ASSETS LESS CURRENT LIABILITIES		219,061	-	219,061	161,260
NET ASSETS		219,061	-	219,061	161,260
FUNDS	13				
Unrestricted funds				219,061	155,580
Restricted funds				-	5,680
TOTAL FUNDS				219,061	161,260

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

East and Central Sutherland
Citizens Advice Bureau Ltd

Balance Sheet - continued
31 March 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


.....
M E Clark - Trustee

17/07/2026

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Plant and machinery	- 20% on cost
Computer equipment	- 33% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.26	31.3.25
	£	£
Donations & fundraising	1,434	3,132

3. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Other income	5,040	636

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.26	31.3.25
	£	£
Grants	279,783	232,061

Grants received, included in the above, are as follows:

	31.3.26	31.3.25
	£	£
Highland Council	-	24,318
Citizens Advice Scotland	51,065	45,121
Foundation Scotland	50,000	-
Robertson Trust	30,000	30,000
Inverness, Badenoch & Strathspey CAB	109,357	77,934
Anne Duchess of Westminster Fund	10,000	-
Department of Work & Pensions	-	8,101
Peoples Postcode Lottery	-	25,000
National Lottery	19,361	21,587
Gordon Bush Community Fund	10,000	-
	279,783	232,061

East and Central Sutherland
Citizens Advice Bureau Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

5. SUPPORT COSTS

	Other £	Governance costs £	Totals £
General advisory services	<u>29,111</u>	<u>12,374</u>	<u>41,485</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.26 £	31.3.25 £
Depreciation - owned assets	<u>5,958</u>	<u>6,362</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
Average number of staff	<u>6</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

East and Central Sutherland
Citizens Advice Bureau Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,132	-	3,132
Charitable activities			
General advisory services	163,239	68,822	232,061
Other trading activities	636	-	636
Total	<u>167,007</u>	<u>68,822</u>	<u>235,829</u>
EXPENDITURE ON			
Charitable activities			
General advisory services	<u>289,861</u>	<u>68,645</u>	<u>358,506</u>
NET INCOME/(EXPENDITURE)	(122,854)	177	(122,677)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>278,434</u>	<u>5,503</u>	<u>283,937</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>155,580</u></u>	<u><u>5,680</u></u>	<u><u>161,260</u></u>

East and Central Sutherland
Citizens Advice Bureau Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

10. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 April 2025	77,082	22,746	23,950	31,745	155,523
Disposals	-	(5,022)	-	-	(5,022)
At 31 March 2026	77,082	17,724	23,950	31,745	150,501
DEPRECIATION					
At 1 April 2025	16,875	-	20,779	28,538	66,192
Charge for year	1,695	-	1,056	3,207	5,958
At 31 March 2026	18,570	-	21,835	31,745	72,150
NET BOOK VALUE					
At 31 March 2026	58,512	17,724	2,115	-	78,351
At 31 March 2025	60,207	22,746	3,171	3,207	89,331

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26 £	31.3.25 £
Other debtors	98	98

East and Central Sutherland
Citizens Advice Bureau Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	-	5,059
Social security and other taxes	3,572	3,329
Accrued expenses	1,198	1,198
	<u>4,770</u>	<u>9,586</u>

13. MOVEMENT IN FUNDS

	At 1.4.25	Net movement	Transfers	At
	£	in funds	between	31.3.26
		£	funds	£
Unrestricted funds				
General fund	155,580	57,801	5,680	219,061
Restricted funds				
EAS Fuel Poverty Challenge Fund	1,552	-	(1,552)	-
Fuel Poverty	3,951	-	(3,951)	-
National Lottery	177	-	(177)	-
	<u>5,680</u>	<u>-</u>	<u>(5,680)</u>	<u>-</u>
TOTAL FUNDS	<u>161,260</u>	<u>57,801</u>	<u>-</u>	<u>219,061</u>

East and Central Sutherland
Citizens Advice Bureau Ltd

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	171,048	(113,247)	57,801
Restricted funds			
Energy Best Deal	6,111	(6,111)	-
Changeworks - RAW project	18,519	(18,519)	-
CAS - Money Talk	31,070	(31,070)	-
National Lottery	19,361	(19,361)	-
Anne Duchess of Westminster Fund	10,000	(10,000)	-
BESN	2,855	(2,855)	-
Council Tax Project	10,890	(10,890)	-
Gordon Bush Community Fund	10,000	(10,000)	-
Welfare Rights	5,311	(5,311)	-
Pensionwise	1,092	(1,092)	-
	115,209	(115,209)	-
TOTAL FUNDS	286,257	(228,456)	57,801

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	278,434	(122,854)	155,580
Restricted funds			
EAS Fuel Poverty Challenge Fund	1,552	-	1,552
Fuel Poverty	3,951	-	3,951
National Lottery	-	177	177
	5,503	177	5,680
TOTAL FUNDS	283,937	(122,677)	161,260

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	167,007	(289,861)	(122,854)
Restricted funds			
HC - HERO Fund	8,000	(8,000)	-
Changeworks - RAW project	10,391	(10,391)	-
CAS - Money Talk	28,844	(28,844)	-
National Lottery	21,587	(21,410)	177
	<u>68,822</u>	<u>(68,645)</u>	<u>177</u>
TOTAL FUNDS	<u>235,829</u>	<u>(358,506)</u>	<u>(122,677)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

East and Central Sutherland
Citizens Advice Bureau Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations & fundraising	1,434	-	1,434	3,132
Other trading activities				
Other income	4,677	363	5,040	636
Charitable activities				
Grants	164,937	114,846	279,783	232,061
Total incoming resources	171,048	115,209	286,257	235,829
EXPENDITURE				
Charitable activities				
Wages	55,592	111,521	167,113	265,097
Pensions	3,924	3,086	7,010	10,728
Affiliation fees	4,065	-	4,065	3,149
Training	529	-	529	2,412
Staff and volunteer expenses	1,769	527	2,296	3,787
Advertising	-	-	-	1,545
Software costs	-	-	-	5,725
Depreciation on Freehold Property	1,695	-	1,695	1,995
Depreciation on Equipment	1,056	-	1,056	1,143
Depreciation on Computer Equipment	3,207	-	3,207	3,224
Grants to individuals	-	-	-	495
	71,837	115,134	186,971	299,300
Support costs				
Other				
Rent and rates	910	-	910	2,068
Insurance	1,430	-	1,430	3,111
Light and heat	4,714	-	4,714	13,192
Carried forward	7,054	-	7,054	18,371

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East and Central Sutherland
Citizens Advice Bureau Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Other				
Brought forward	7,054	-	7,054	18,371
Telephone	1,260	-	1,260	2,253
Office costs	5,692	-	5,692	12,496
Sundries	190	75	265	1,069
Repairs and maintenance	477	-	477	17,821
Bookkeeping	1,738	-	1,738	1,769
Consultancy fees	12,625	-	12,625	3,027
	<u>29,036</u>	<u>75</u>	<u>29,111</u>	<u>56,806</u>
Governance costs				
Accountancy fees	2,256	-	2,256	2,400
Legal fees	10,118	-	10,118	-
	<u>12,374</u>	<u>-</u>	<u>12,374</u>	<u>2,400</u>
Total resources expended	<u>113,247</u>	<u>115,209</u>	<u>228,456</u>	<u>358,506</u>
Net expenditure	<u>57,801</u>	<u>-</u>	<u>57,801</u>	<u>(122,677)</u>

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