

**CASTLEMILK CITIZENS ADVICE BUREAU
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



14 Newton Place
Glasgow
G3 7PY

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Castlemilk Citizens Advice Bureau
Company No. CS005765
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

Castlemilk Citizens Advice Bureau's remit is to provide advice.

Public Benefit

Public benefit activities carried out by the charity include the services of a Citizens Advice Centre.

The trustees confirm that they have complied with the requirements of the Charities and Trustee Investment (Scotland) Act 2005.

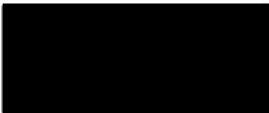
Structure, Governance and Management

Governing Document

The charity is a Scottish Charitable Incorporated Organisation.

Reference and Administrative Details

Trustees



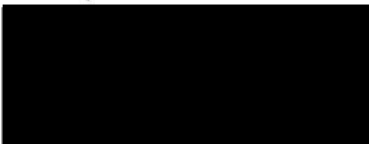
Charity Number

SC051787

Company Number

CS005765

Independent Examiner



Castlemilk Citizens Advice Bureau
Trustees' Report (continued)
For The Year Ended 31 March 2025

Small Company Rules

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

The trustees' report was approved by the board of trustees and signed on its behalf by:



Trustee
8th December 2025

Castlemilk Citizens Advice Bureau
Independent Examiner's Report to the Trustees of Castlemilk Citizens Advice Bureau
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Accounting Technicians, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



8th December 2025
14 Newton Place
Glasgow
G3 7PY

Castlemilk Citizens Advice Bureau
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	Notes	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:		
Charitable activities:		
Incoming resources from providing advice		308,423
EXPENDITURE ON:		
Charitable activities:	3	
Outgoing resources from providing advice		(291,624)
NET INCOME		16,799
NET MOVEMENT IN FUNDS		16,799
RECONCILIATION OF FUNDS:		
Total funds brought forward		155,380
TOTAL FUNDS CARRIED FORWARD	9	172,179

The notes on pages 6 to 8 form part of these financial statements.

**Castlemilk Citizens Advice Bureau
Balance Sheet
As At 31 March 2025**

	Notes	2025 Unrestricted funds £
CURRENT ASSETS		
Cash at bank and in hand		176,687
		<u>176,687</u>
Creditors: Amounts Falling Due Within One Year	8	<u>(4,508)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>172,179</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>172,179</u>
NET ASSETS		<u>172,179</u>
FUNDS OF THE CHARITY		
Unrestricted Funds		172,179
TOTAL FUNDS	9	<u><u>172,179</u></u>

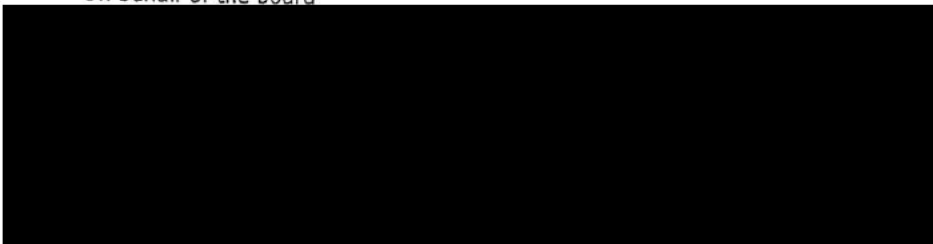
For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



The notes on pages 6 to 8 form part of these financial statements.

Castlemilk Citizens Advice Bureau Notes to the Financial Statements For The Year Ended 31 March 2025

1. General Information

Castlemilk Citizens Advice Bureau is a company limited by guarantee, incorporated in Scotland, registered number CS005765 and registered charity number SC051787. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charitable company's ability to continue as a going concern.

2.3. Incoming Resources

Income from charitable activities includes income earned both from the supply of goods and services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided.)

2.4. Resources Expended

Liabilities are recognised as expenditure as soon as a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount the obligation can be measured or estimated reliably. Liabilities are measured on recognition as historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date. The exception is that financial instruments must be adjusted to their present value, these include financial liabilities where settlement is deferred for more than 12 months after the reporting date. All expenditure is accounted for on an accrual's basis. all expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Analysis of Expenditure

3. Analysis of Expenditure			2025
	Activities undertaken directly	Support costs (see note 4)	Total
	£	£	£
Outgoing resources from providing advice	7,451	284,173	291,624

Castlemilk Citizens Advice Bureau
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

4. Support Costs

	2025 Outgoing resources from providing advice £
Employee costs	260,204
Premises expenses	15,437
General administration	8,532
	<u>284,173</u>

5. Independent Examiner's Remuneration

	2025 £
Independent examination of the financial statements	780
Other assurance services	-
Tax advisory services	-
Other financial services	-
	<u>780</u>

6. Staff Costs

Staff costs were as follows:

	2025 £
Wages and salaries	<u>265,444</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7. Average Number of Employees

Average number of employees during the year was: 10

8. Creditors: Amounts Falling Due Within One Year

	2025 £
Accruals and deferred income	<u>4,508</u>

9. Movement in Funds

	As at 1 April 2024 £	Income £	Expenditure £	As at 31 March 2025 £
Unrestricted funds				
General:				
General unrestricted fund	155,380	308,423	(291,624)	172,179
Total funds	<u>155,380</u>	<u>308,423</u>	<u>(291,624)</u>	<u>172,179</u>

10. Transactions with Trustees

Castlemilk Citizens Advice Bureau
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025

£

11. Related Party Disclosures

12. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

Castlemilk Citizens Advice Bureau
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

	2025 Total funds £
INCOME AND ENDOWMENTS FROM:	
Charitable Activities:	
Incoming resources from providing advice	
Grants	308,423
	<u>308,423</u>
	308,423
EXPENDITURE ON:	
Charitable Activities:	
Outgoing resources from providing advice	
Wages and salaries	(7,451)
Wages and salaries	(257,993)
Travel and subsistence expenses	(2,211)
Rent	(15,437)
Printing, postage and stationery	(496)
Training seminars and workshops	(275)
Telecommunications	(2,245)
Independent examiner's fees	(780)
Subscriptions	(2,550)
Entertaining	(2,051)
Sundry expenses	(135)
	<u>(291,624)</u>
	(291,624)
NET INCOME	<u><u>16,799</u></u>

