

# NORTH YORKSHIRE CENTRE FOR INDEPENDENT LIVING

England & Wales · Charity number 1130786

## Details

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**Other names** NORTH YORKSHIRE CENTRE FOR INDEPENDANT LIVING

**Status** Registered

**Legal form** Charitable company

**Company number** [06944688](#)

**Registered** 2009-07-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Unit 16  
Cayley Court  
Hopper Hill Road  
Eastfield  
Scarborough  
YO11 3YJ

**Phone** 01723588002

**Email** [admin@nycil.org.uk](mailto:admin@nycil.org.uk)

**Website** [www.nycil.org.uk](http://www.nycil.org.uk)

## Activities

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**Objects:** TO PROVIDE RELIEF TO DISABLED PEOPLE, IN PARTICULAR BY DEVELOPING AND DELIVERING SERVICES THAT SUPPORT INDEPENDENT LIVING.

**Activities:** To provide Information , advice and support services to enable disabled people, vulnerable people and carers to live independently, and to support the development of user-led disability services in North Yorkshire.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Disability
- **Who:** People With Disabilities

## Geography

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- **Area of benefit:** LOCAL
- North Yorkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£74,136	£70,092	-	-
2024-03-31	£69,871	£67,389	-	-
2023-03-31	£47,202	£75,094	-	-
2022-03-31	£51,923	£66,138	-	-
2021-03-31	£70,301	£67,429	-	-

## Trustees

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Name	Role	Appointed
Elizabeth McPherson	Chair	2014-07-14
Martin Ian Froggett		2021-11-23
Sophie Caroline Hall		2014-09-30

**NORTH YORKSHIRE CENTRE FOR INDEPENDENT LIVING**

England & Wales - Charity number 1130786

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# Accounts

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**North Yorkshire Centre for  
Independent Living**

Report of the Trustees and  
Unaudited Financial Statements  
for the year ended

31 March 2025

**Registered Company Number: 06944688**  
**Registered Charity Number: 1130786**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

**North Yorkshire Centre for  
Independent Living**

**Contents of the Financial Statements  
for the Year Ended 31 March 2025**

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**North Yorkshire Centre for  
Independent Living**

**Reference and Administrative Details  
for the Year Ended 31 March 2025**

<b>Trustees</b>	S Hall E Mcpherson I Peck (resigned 1.9.25) M I Froggett A M Benson (resigned 28.5.25)
<b>Chief officer</b>	C Maw
<b>Registered office</b>	16 Cayley Court Hopper Hill Road Eastfield Scarborough North Yorkshire YO11 3YJ
<b>Registered company number</b>	06944688 (England and Wales)
<b>Registered charity number</b>	1130786
<b>Independent examiner</b>	Ashby Berry Coulsons Ltd 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
<b>Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2025**

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 2025. 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).

This report includes the directors' report required by company law.

**Objectives and activities**

The objectives of North Yorkshire Centre For Independent Living (Nycil) are to, "provide relief to disabled people, in particular by developing and delivering services that support independent living."

Nycil operates services which helps disabled people in North Yorkshire access Direct Payments to help pay for their own Personal Care Assistants. Through this service, disabled and vulnerable people and their carers can obtain information on Direct Payments and how to become an employer. Nycil assists with advertising and interviewing applicants, it also helps with all the paperwork associated with this and trains the service user in how to become a "good employer". The disabled person is then able to make choices about how they are cared for, which helps them become more independent and to join in community activities or allows them to remain in their own homes. This service has further expanded to include people who are self-funded and for those with a Personal Health Budget which is a much bigger support package and requires more intense support.

Nycil also operates a payroll service for people receiving Direct Payments or any business that agrees to follow our principles of inclusion and it intends on expanding this to charities and small businesses. This also helps Nycil achieve a level of self-sustainability instead of being completely reliant on funding. The service has further increased over the fiscal year and hopes to continue to grow and become a large source of Revenue to the Charity. Nycil 's Payroll package offers more than most other Payroll providers as we visit our clients to help them with all related paperwork and we ensure that they are comfortable about becoming an employer for the first time.

Another very important aspect of Nycil 's role is to ensure the voices of disabled people are heard in the development of services but also to signpost to existing services. To this end, Nycil supports individual disabled people, through its member organisations, through its member organisations, through various forums, consultations, and strategic groups, to assist in making sure that the real needs of disabled people are listened to and acted on as services are developed across the whole of North Yorkshire.

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on public benefit. The benefits to the charity's client group are through the work we have undertaken via our various services.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**Achievements and performance**

During the year, Nycil supported clients with a wide range of enquiries, including inclusive sports opportunities, income maximisation, and housing improvements. We promoted accessible activities, shared relevant local news, published informative articles, and directed clients to resources addressing cost-of-living challenges. These efforts reflect our ongoing commitment to advancing the "purple pound" and promoting the social model of disability.

Our recruitment service has played a vital role in supporting 95 clients to recruit Personal Assistants (PAs). This has significantly enhanced independence for clients, enabling them to take control of their own care, and contributed approximately 10% of Nycil's income.

Our payroll service has continued to grow throughout 2024/25 and now accounts for approximately three-quarters of Nycil's income. We have seen a substantial increase in charities, public sector bodies, and businesses using our payroll service, including organisations outside our immediate area that align with Nycil's vision and mission. With a consistently active client base of over 160, Nycil primarily serves individuals employing Personal Assistants (averaging three per client), alongside charities and public and private sector organisations that share our values.

While most of Nycil's income is self-generated, we continue to apply for grants to cover shortfalls and fund additional projects. During the year, we received a £14,000 grant from The Postcode Lottery to support core costs. We also continued to deliver outreach events across Scarborough and Ryedale, funded by the National Lottery Community Fund. These events, branded as "My Life to Live - Inclusive Communities," have fostered engagement and inclusion throughout the year.

Nycil remains actively involved with external organisations and initiatives, advocating for adaptable housing, supporting Changing Places facilities, and promoting inclusive sports. We also contributed to efforts addressing health inequalities, including holding a leadership role in SeeChange-a cross-sector project dedicated to reducing health disparities in Scarborough.

Looking ahead, Nycil will continue to pursue growth and seek grant funding to support and expand our range of services, building on the notable successes achieved in recent years.

**Financial review**

Total funds held at 31 March 2025 were £39,890 (2024: £35,846). Of these, none related to restricted funds (2024: £4,882) leaving a balance of £39,890 on unrestricted funds, all of which is supported by net current assets (2024: 30,964).

The trustees plan over the next few years to increase income by increasing the number of service users and expanding the range of projects offered, supplemented by grant funding and donations.

The trustees have updated the charity's reserves policy to identify an amount of £25,000 to be retained in the general unrestricted fund, to cover 3 months running costs, plus potential closure costs. The surplus of £14,890 above this level is available to support the payroll service cash flow requirements and provide bridging funds until the planned expansion in customers, projects and grant funding is achieved.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2025**

**Structure, governance and management**

North Yorkshire Centre for Independent Living (also known as Nycil) is governed by its Memorandum and Articles of Association. It was incorporated on 25 June 2009 and registered as a charity on 28 July 2009.

Under its Articles of Association, the charity's membership comprises user-led organisations of disabled people based in North Yorkshire, admitted to membership at the discretion of the trustees, and the board of trustees comprises one person nominated by each of the organisations that are members of the charity, together with up to three persons co-opted by the trustees because they are able to make a special contribution to, or have a particular interest in, the work of the charity.

The charity is managed by the trustees, with the day to day operations being delegated to senior staff. At their meetings the Trustees monitor all risks that the charity is exposed to and take the necessary steps to manage those risks. They review the policies and gain an update on operational issues, activities and actions from senior management.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

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 23 January 2026 and signed on its behalf by:

S Hall - Trustee

**Independent Examiner's Report to the Trustees of  
North Yorkshire Centre for  
Independent Living**

**Independent examiner's report to the trustees of North Yorkshire Centre for Independent Living ('the Company')**

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's 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**

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.

Anna Wiffen FCCA

Ashby Berry Coulsons Ltd  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

26 January 2026

**North Yorkshire Centre for  
Independent Living**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted fund £	<b>2025 Total funds £</b>	2024 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	14,241	-	14,241	17,143
<b>Charitable activities</b>					
Core activities	4	59,894	-	59,894	52,724
Investment income	3	<u>1</u>	<u>-</u>	<u>1</u>	<u>4</u>
<b>Total</b>		<u>74,136</u>	<u>-</u>	<u>74,136</u>	<u>69,871</u>
<b>Expenditure on</b>					
<b>Charitable activities</b>					
Core activities	5	<u>65,210</u>	<u>4,882</u>	<u>70,092</u>	<u>67,389</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>8,926</b>	<b>(4,882)</b>	<b>4,044</b>	<b>2,482</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>30,964</u>	<u>4,882</u>	<u>35,846</u>	<u>33,364</u>
<b>Total funds carried forward</b>		<u><u>39,890</u></u>	<u><u>-</u></u>	<u><u>39,890</u></u>	<u><u>35,846</u></u>

The notes form part of these financial statements

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet  
31 March 2025**

	Notes	2025 £	2024 £
<b>Current assets</b>			
Debtors	11	9,257	16,834
Cash at bank		<u>34,302</u>	<u>24,421</u>
		<b>43,559</b>	41,255
<b>Creditors</b>			
Amounts falling due within one year	12	<u>(3,669)</u>	<u>(5,409)</u>
<b>Net current assets</b>		<u><b>39,890</b></u>	<u>35,846</u>
<b>Total assets less current liabilities</b>		<u><b>39,890</b></u>	35,846
<b>NET ASSETS</b>		<u><b>39,890</b></u>	<u>35,846</u>
<b>Funds</b>	16		
Unrestricted funds:			
General fund		39,890	30,964
Restricted funds		<u>-</u>	<u>4,882</u>
<b>Total funds</b>		<u><b>39,890</b></u>	<u>35,846</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet - continued  
31 March 2025**

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 23 January 2026 and were signed on its behalf by:

S Hall - Trustee

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. Accounting policies**

**General information**

North Yorkshire Centre for Independent Living (Nycil) is a charitable company limited by guarantee in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide information, advice and support to enable disabled people, vulnerable people and carers to live independently.

**Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amount recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. Accounting policies - continued**

**Income- continued**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

**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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**1. Accounting policies - continued**

**Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

**Taxation**

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

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. Donations and legacies**

	2025	2024
	£	£
Donations	241	643
Grants	<u>14,000</u>	<u>16,500</u>
	<u>14,241</u>	<u>17,143</u>

All (2024: £643) of the above income was attributable to unrestricted funds and none (2024: 16,500) was attributable to restricted funds.

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

	2025	2024
	£	£
Other grants	<u>14,000</u>	<u>16,500</u>

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**3. Investment income**

	2025	2024
	£	£
Deposit account interest	<u>1</u>	<u>4</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**4. Income from charitable activities**

	Activity	2025	2024
		£	£
Payroll service	Core activities	<b>53,606</b>	47,154
Recruitment service	Core activities	<u>6,288</u>	<u>5,570</u>
		<b><u>59,894</u></b>	<b><u>52,724</u></b>

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income.

All the above income for the current and preceding year was attributable to unrestricted funds.

**5. Charitable activities costs**

	Direct Costs £	Support costs (see note 6) £	Totals £
Core activities	<u>68,232</u>	<u>1,860</u>	<u>70,092</u>

**Comparatives for charitable activities costs**

Core activities	<u>64,005</u>	<u>3,384</u>	<u>67,389</u>
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£4,882 (2024: £12,398) of the above costs were attributable to restricted funds and £65,210 (2024: £54,991) were attributable to unrestricted funds.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**6. Support costs**

<b>Governance costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent Examiner's remuneration	<u><b>1,860</b></u>	<u><b>3,384</b></u>

**7. Net income/(expenditure)**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination current year	<b>2,340</b>	2,754
Independent examination previous year	<b>(480)</b>	630
Other operating leases	<u><b>5,365</b></u>	<u><b>6,356</b></u>

**8. Trustees' remuneration and benefits**

None of the trustees received any remuneration or benefits during the year (2024: £Nil).

**Trustees' expenses**

No trustees received any expenses during the year (2024: £Nil).

**9. Staff costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>50,992</b>	46,546
Other pension costs	<u><b>607</b></u>	<u>516</u>
	<u><b>51,599</b></u>	<u><b>47,062</b></u>

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

	<b>2025</b>	<b>2024</b>
Part time	<u><b>4</b></u>	<u><b>4</b></u>

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

The full time equivalent number of staff was 1.92 (2024 1.92).

The total remuneration of key management personnel amounted to £20,362 (2024: £18,955).

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**9. Staff costs - continued**

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**10. Comparatives for the statement of financial activities**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	643	16,500	17,143
<b>Charitable activities</b>			
Core activities	52,724	-	52,724
Investment income	<u>4</u>	<u>-</u>	<u>4</u>
<b>Total</b>	<u>53,371</u>	<u>16,500</u>	<u>69,871</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Core activities	<u>54,991</u>	<u>12,398</u>	<u>67,389</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,620)	4,102	2,482
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>32,584</u>	<u>780</u>	<u>33,364</u>
<b>Total funds carried forward</b>	<u><u>30,964</u></u>	<u><u>4,882</u></u>	<u><u>35,846</u></u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**11. Debtors: amounts falling due within one year**

	2025	2024
	£	£
Trade debtors	5,034	8,060
Other debtors	3,408	7,541
Prepayments	<u>815</u>	<u>1,233</u>
	<u><b>9,257</b></u>	<u><b>16,834</b></u>

**12. Creditors: amounts falling due within one year**

	2025	2024
	£	£
Bank overdrafts	-	5
Trade creditors	19	1,047
Accrued expenses	<u>3,650</u>	<u>4,357</u>
	<u><b>3,669</b></u>	<u><b>5,409</b></u>

**13. Leasing agreements**

The charity leases its premises under an operating lease which can be cancelled with a month's notice. The commitment under this lease is considered to be immaterial.

**14. Analysis of net assets between funds**

	Unrestricted funds	Restricted fund	2025 Total funds	2024 Total funds
	£	£	£	£
Current assets	43,559	-	43,559	41,255
Current liabilities	<u>(3,669)</u>	<u>-</u>	<u>(3,669)</u>	<u>(5,409)</u>
	<u><b>39,890</b></u>	<u><b>-</b></u>	<u><b>39,890</b></u>	<u><b>35,846</b></u>

Comparatives for analysis of net assets between funds

	Unrestricted Fund	Restricted Fund	Total Funds
	£	£	£
Current Assets	36,373	4,882	41,255
Current Liabilities	<u>(5,409)</u>	<u>-</u>	<u>(5,409)</u>
	<u><b>30,964</b></u>	<u><b>4,882</b></u>	<u><b>35,846</b></u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025**

**15. Movement in funds**

	1 April 2024 £	Incoming resources £	Resources expended £	31 March 2025 £
<b>Unrestricted funds</b>				
General fund	<u>30,964</u>	<u>74,136</u>	<u>(65,210)</u>	<u>39,890</u>
<b>Restricted funds</b>				
National Lottery Community Fund – My Life to Live	<u>4,882</u>	<u>-</u>	<u>(4,882)</u>	<u>-</u>
	<u>4,882</u>	<u>-</u>	<u>(4,882)</u>	<u>-</u>

Comparatives for movement in funds

	1 April 2023 £	Incoming resources £	Resources expended £	31 March 2024 £
<b>Unrestricted funds</b>				
General fund	<u>32,584</u>	<u>53,371</u>	<u>(54,991)</u>	<u>30,964</u>
<b>Restricted funds</b>				
Two Ridings/York Coast Fund - Newsletter	780	-	(780)	-
The Brelms Trust – CEO salary etc	-	6,000	(6,000)	-
National Lottery Community Fund – My Life to Live	-	10,000	(5,118)	4,882
NYC /SBC Locality Fund - Newsletter	<u>-</u>	<u>500</u>	<u>(500)</u>	<u>-</u>
	<u>780</u>	<u>16,500</u>	<u>(12,398)</u>	<u>4,882</u>

**16. Related party disclosures**

There were no related party transactions for the year ended 31 March 2025.

**NORTH YORKSHIRE CENTRE FOR INDEPENDENT LIVING**

England & Wales - Charity number 1130786

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# Accounts

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**North Yorkshire Centre for  
Independent Living**

Report of the Trustees and  
Unaudited Financial Statements  
for the year ended

31 March 2024

**Registered Company Number: 06944688**  
**Registered Charity Number: 1130786**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

**North Yorkshire Centre for  
Independent Living**

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for the Year Ended 31 March 2024**

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**North Yorkshire Centre for  
Independent Living**

**Reference and Administrative Details  
for the Year Ended 31 March 2024**

<b>Trustees</b>	S Hall E Mcpherson I Peck M I Froggett A M Benson
<b>Chief officer</b>	C Maw
<b>Registered office</b>	16 Cayley Court Hopper Hill Road Eastfield Scarborough North Yorkshire YO11 3YJ
<b>Registered company number</b>	06944688 (England and Wales)
<b>Registered charity number</b>	1130786
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
<b>Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2024**

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 2024. 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).

This report includes the directors' report required by company law.

**Objectives and activities**

The primary objective of the North Yorkshire Centre for Independent Living (Nycil) is to "provide relief to disabled people, particularly by developing and delivering services that support independent living." Nycil firmly believes that everyone should have the freedom to live independently, as they choose, and actively participate in their local communities. We advocate for the social model of disability, which emphasises that barriers to inclusion – whether physical (such as lack of ramps) or social (like a lack of dementia awareness training) – are the primary obstacles, rather than an individual's impairment.

Nycil provides services to help disabled people across North Yorkshire who wish to employ their own Personal Care Assistants. Through this service, disabled individuals, vulnerable people receive guidance on the process of becoming an employer. Nycil offers assistance with advertising roles, interviewing candidates, managing the related paperwork, and training service users to become confident and capable employers. This enables disabled individuals to take control of their care, promoting independence and community involvement, or allowing them to remain in their own homes. The service has also expanded to include those who are self-funding or have a Personal Health Budget.

In addition, Nycil operates a payroll service for individuals receiving Direct Payments (or self funding), as well as for businesses that agree to uphold our principles of inclusion. We are continuing to extend this service to charities and small to medium-sized enterprises. This diversification supports Nycil's aim of becoming more self-sustaining, reducing reliance on external funding. The payroll service has grown steadily over the past financial year, becoming a significant revenue source for the charity. Nycil's payroll offering is highly personalised, allowing clients to choose their preferred method of communication, whether by email, phone, text, or in-person meetings. We also provide hands-on support by visiting clients and assisting with all the associated paperwork, ensuring they feel confident in their role as employers.

A key aspect of Nycil's work is amplifying the voices of disabled people in the development of services, as well as signposting them to existing resources. Nycil supports disabled individuals through its member organisations, participating in forums, consultations, and strategic groups. This advocacy ensures that the real needs of disabled people are heard and acted upon as services evolve across North Yorkshire.

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on public benefit. The benefits to the charity's client group are through the work we have undertaken via our various services.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**Achievement and performance**

Over the past year, our recruitment service has been instrumental in helping 90 clients hire Personal Assistants (PAs).

Our payroll service has consistently performed well throughout 2023/24, now averaging over £3,920 per month. This service remains a significant contributor to Nycil's income. With an active client base of more than 150, Nycil primarily supports those employing Personal Assistants (with an average of three PAs per client), as well as charities, public sector bodies, and private organisations that align with Nycil's aims, vision, and mission.

The funding from the Yorkshire Coast Community Fund concluded, but we continued distributing a monthly newsletter to around 130 people in the former Scarborough Borough. Thanks to a legacy grant from Scarborough Borough Council, we were able to extend the newsletter for a few more months until the funding was fully exhausted. This newsletter featured offers, promoted accessible activities for service users, shared local news, and provided informative articles and signposts to support resources, particularly around cost-of-living concerns. Feedback indicated that readers found these resources valuable.

At the end of 2022/23, Nycil conducted its most extensive survey of service users to date. The aim was to better understand their needs and identify any additional services they would find beneficial. As a result of the findings, Nycil successfully applied for funding from the National Lottery Community Fund (Awards for All) to launch our "My Life to Live (Inclusive Communities)" project. This project revisits a previous peer support initiative (pre-2019) focused on direct payments, but we've adapted it to also support the increasing number of self-funders who do not qualify for direct payments. The survey highlighted that, aside from cost-of-living issues, service users desired more opportunities to discuss shared challenges and to connect with others. In response, we organised informal meetings across the former Ryedale and Scarborough districts, where participants could discuss topics such as access to leisure and services, and coordinate group visits. These gatherings have fostered community involvement and engagement. The project funding also allowed us to extend the operating hours of our information helpline.

Nycil also secured core funding from the Brelms Trust to support our ongoing work.

We have continued to actively engage with external organisations and initiatives, advocating for accessible housing, supporting the development of Changing Places facilities, and promoting inclusive sports. Nycil has also increased its involvement in addressing health inequalities, holding a leadership position within SeeChange – a cross-sector project aimed at reducing health disparities in Scarborough. Additionally, we continue to serve on the executive committee of the former Voluntary Sector Leaders Group and remain committed to advancing both the "purple pound" agenda and the social model of disability.

As we look towards further growth, Nycil continues to seek out grant funding opportunities, with several successful bids in the past year.

**Financial review**

Total funds held at 31 March 2024 were £35,846 (2023: £33,364). Of these, an amount of £4,882 related to restricted funds (2023: £780), leaving a balance of £30,964 on unrestricted funds, all of which is supported by net current assets (2023: 32,584).

The trustees plan to continue to increase income to minimise the operating deficit by increasing the number of service users and expanding the range of projects offered, supplemented by grant funding and donations.

The trustees have updated the charity's reserves policy to identify an amount of £20,000 to be retained in the general unrestricted fund, to cover 3 months running costs, plus potential closure costs. The surplus of £10,964 above this level is available to support the payroll service cash flow requirements and provide bridging funds as we continue to expand services and income.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2024**

**Structure, governance and management**

North Yorkshire Centre for Independent Living (also known as Nycil) is governed by its Memorandum and Articles of Association. It was incorporated on 25 June 2009 and registered as a charity on 28 July 2009.

Under its Articles of Association, the charity's membership comprises user-led organisations of disabled people based in North Yorkshire, admitted to membership at the discretion of the trustees, and the board of trustees comprises one person nominated by each of the organisations that are members of the charity, together with up to three persons co-opted by the trustees because they are able to make a special contribution to, or have a particular interest in, the work of the charity.

The charity is managed by the trustees, with the day to day operations being delegated to senior staff. At their meetings the Trustees monitor all risks that the charity is exposed to and take the necessary steps to manage those risks. They review the policies and gain an update on operational issues, activities and actions from senior management.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

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 31 October 2024 and signed on its behalf by:

S Hall - Trustee

**Independent Examiner's Report to the Trustees of  
North Yorkshire Centre for  
Independent Living**

**Independent examiner's report to the trustees of North Yorkshire Centre for Independent Living ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's 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**

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.

Anna Wiffen FCCA

Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 5 November 2024

**North Yorkshire Centre for  
Independent Living**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	643	16,500	17,143	2,500
<b>Charitable activities</b>	4				
Core activities		52,724	-	52,724	44,694
Investment income	3	<u>4</u>	<u>-</u>	<u>4</u>	<u>8</u>
<b>Total</b>		<u><b>53,371</b></u>	<u><b>16,500</b></u>	<u><b>69,871</b></u>	<u><b>47,202</b></u>
<b>Expenditure on</b>					
<b>Charitable activities</b>	5				
Core activities		<u>54,991</u>	<u>12,398</u>	<u>67,389</u>	<u>75,094</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,620)</b>	<b>4,102</b>	<b>2,482</b>	<b>(27,892)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>32,584</u>	<u>780</u>	<u>33,364</u>	<u>61,256</u>
<b>Total funds carried forward</b>		<u><b>30,964</b></u>	<u><b>4,882</b></u>	<u><b>35,846</b></u>	<u><b>33,364</b></u>

The notes form part of these financial statements

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet  
31 March 2024**

	Notes	2024 £	2023 £
<b>Current assets</b>			
Debtors	11	<b>16,834</b>	5,151
Cash at bank		<u><b>24,421</b></u>	<u>31,632</u>
		<b>41,255</b>	36,783
<b>Creditors</b>			
Amounts falling due within one year	12	<b>(5,409)</b>	(3,419)
		<hr/>	<hr/>
<b>Net current assets</b>		<u><b>35,846</b></u>	<u>33,364</u>
<b>Total assets less current liabilities</b>		<b>35,846</b>	33,364
		<hr/>	<hr/>
<b>NET ASSETS</b>		<u><b>35,846</b></u>	<u>33,364</u>
<b>Funds</b>			
	15		
Unrestricted funds:			
General fund		<b>30,964</b>	32,584
Restricted funds		<u><b>4,882</b></u>	<u>780</u>
<b>Total funds</b>		<u><b>35,846</b></u>	<u>33,364</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet - continued  
31 March 2024**

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 31 October 2024 and were signed on its behalf by:

S Hall - Trustee

The notes form part of these financial statements

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**1. Accounting policies**

**General information**

North Yorkshire Centre for Independent Living (Nycil) is a charitable company limited by guarantee in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide information, advice and support to enable disabled people, vulnerable people and carers to live independently.

**Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amount recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**1. Accounting policies - continued**

**Income - continued**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

**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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**1. Accounting policies - continued**

**Debtors and creditors receivable / payable within one year**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

**Taxation**

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

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. Donations and legacies**

	2024	2023
	£	£
Donations	643	-
Grants	<u>16,500</u>	<u>2,500</u>
	<u>17,143</u>	<u>2,500</u>

£16,500 (2023 £2,500) of the above income was attributable to restricted funds and £643 (2023: none) was attributable to unrestricted funds.

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

	2024	2023
	£	£
Other grants – see Note 15	<u>16,500</u>	<u>2,500</u>

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

<b>3. Investment income</b>		<b>2024</b>	<b>2023</b>
		£	£
Deposit account interest		<u>4</u>	<u>8</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

<b>4. Income from charitable activities</b>		<b>2024</b>	<b>2023</b>
		£	£
Payroll service		<b>47,154</b>	40,314
Recruitment service		<u>5,570</u>	<u>4,380</u>
		<u><b>52,724</b></u>	<u>44,694</u>

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income.

All the above income for the current and preceding year was attributable to unrestricted funds.

<b>5. Charitable activities costs</b>		Direct Costs £	Support costs (see note 6) £	Totals £
Core activities		<u><b>64,005</b></u>	<u><b>3,384</b></u>	<u><b>67,389</b></u>
 <b>Comparatives for charitable activities costs</b>				
Core activities		<u>73,060</u>	<u>2,034</u>	<u>75,094</u>

£12,398 (2023: £1,896) of the above costs were attributable to restricted funds and £54,991 (2023: £73,198) were attributable to unrestricted funds.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. Support costs**

	Governance costs £ <b><u>3,384</u></b>
Core activities	

**7. Net income/(expenditure)**

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

	2024	2023
	£	£
Independent examination current year	2,754	2,034
Independent examination previous year	630	-
Other operating leases	<b><u>6,356</u></b>	<b><u>7,938</u></b>

**8. Trustees' remuneration and benefits**

None of the trustees received any remuneration or benefits during the year (2023 - £Nil).

**Trustees' expenses**

No trustees received any expenses during the year. (2023: £Nil).

**9. Staff costs**

	2024	2023
	£	£
Wages and salaries	46,546	45,441
Other pension costs	<u>516</u>	<u>502</u>
	<b><u>47,062</u></b>	<b><u>45,943</u></b>

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

	2024	2023
Part time	<u>4</u>	<u>4</u>

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

The full time equivalent number of staff was 1.92 (2023 1.92).

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**9. Staff costs - continued**

The total remuneration of key management personnel amounted to £18,955 (2023: £17,533).

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**10. Comparatives for the statement of financial activities**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	-	2,500	2,500
<b>Charitable activities</b>			
Core activities	44,694	-	44,694
Investment income	<u>8</u>	<u>-</u>	<u>8</u>
<b>Total</b>	<u>44,702</u>	<u>2,500</u>	<u>47,202</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Core activities	<u>73,198</u>	<u>1,896</u>	<u>75,094</u>
<b>NET INCOME/(EXPENDITURE)</b>	(28,496)	604	(27,892)
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>61,080</u>	<u>176</u>	<u>61,256</u>
<b>Total funds carried forward</b>	<u><u>32,584</u></u>	<u><u>780</u></u>	<u><u>33,364</u></u>

**11. Debtors: amounts falling due within one year**

	2024 £	2023 £
Trade debtors	<b>8,060</b>	4,576
Other debtors	<b>7,541</b>	-
Prepayments	<u><b>1,233</b></u>	<u>575</u>
	<u><b>16,834</b></u>	<u><b>5,151</b></u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**12. Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Bank overdrafts	5	-
Trade creditors	1,047	41
Accrued expenses	<u>4,357</u>	<u>3,378</u>
	<u><b>5,409</b></u>	<u><b>3,419</b></u>

**13. Leasing agreements**

The charity leases its premises under an operating lease which can be cancelled with a month's notice. The commitment under this lease is considered to be immaterial.

**14. Analysis of net assets between funds**

	Unrestricted funds	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Current assets	36,373	4,882	41,255	36,783
Current liabilities	<u>(5,409)</u>	<u>-</u>	<u>(5,409)</u>	<u>(3,419)</u>
	<u><b>30,964</b></u>	<u><b>4,882</b></u>	<u><b>35,846</b></u>	<u><b>33,364</b></u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted fund	2023 Total funds
	£	£	£
Current Assets	36,003	780	36,783
Current Liabilities	<u>(3,419)</u>	<u>-</u>	<u>(3,419)</u>
	<u><b>32,584</b></u>	<u><b>780</b></u>	<u><b>33,364</b></u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**15. Movement in funds**

	1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	31 March 2024 £
<b>Unrestricted funds</b>					
General fund	<u>32,584</u>	<u>53,371</u>	<u>(54,991)</u>	<u>-</u>	<u>30,964</u>
<b>Restricted funds</b>					
Two Ridings/Yorks Coast Fund - Newsletter	780	-	(780)	-	-
The Brelms Trust - CEO salary etc	-	6,000	(6,000)	-	-
National Lottery Community Fund - My Life to Live	-	10,000	(5,118)	-	4,882
NYC /SBC Locality Fund - Newsletter	-	500	(500)	-	-
	<u>176</u>	<u>2,500</u>	<u>(1,896)</u>	<u>-</u>	<u>780</u>

Comparatives for movement in funds

	1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	31 March 2023 £
<b>Unrestricted funds</b>					
General fund	16,080	44,702	(73,198)	45,000	32,584
Designated fund - cash flow	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>-</u>
	<u>61,080</u>	<u>44,702</u>	<u>(73,198)</u>	<u>-</u>	<u>32,584</u>
<b>Restricted funds</b>					
Peer Group Support Project	176	-	(176)	-	-
Newsletter	<u>-</u>	<u>2,500</u>	<u>(1,720)</u>	<u>-</u>	<u>780</u>
	<u>176</u>	<u>2,500</u>	<u>(1,896)</u>	<u>-</u>	<u>780</u>

**16. Related party disclosures**

There were no related party transactions for the year ended 31 March 2024.

**NORTH YORKSHIRE CENTRE FOR INDEPENDENT LIVING**

England & Wales - Charity number 1130786

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# Accounts

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**REGISTERED COMPANY NUMBER: 06944688 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1130786**

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**North Yorkshire Centre for**  
**Independent Living**

Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

**North Yorkshire Centre for  
Independent Living**

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for the Year Ended 31 March 2023**

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**North Yorkshire Centre for  
Independent Living**

**Reference and Administrative Details  
for the Year Ended 31 March 2023**

<b>Trustees</b>	S Hall E Mcpherson I Peck M I Froggett A M Benson	appointed 19 January 2023
<b>Chief officer</b>	C Maw	
<b>Registered office</b>	26 Cayley Court Hopper Hill Road Eastfield Scarborough North Yorkshire YO11 3YJ	
<b>Registered company number</b>	06944688 (England and Wales)	
<b>Registered charity number</b>	1130786	
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB	
<b>Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB	

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2023**

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 2023. 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).

This report includes the directors' report required by company law.

**Objectives and activities**

The objectives of North Yorkshire Centre For Independent Living (Nycil) are to, "provide relief to disabled people, in particular by developing and delivering services that support independent living."

Nycil operates services which helps disabled people in North Yorkshire access Direct Payments to help pay for their own Personal Care Assistants. Through this service, disabled and vulnerable people and their carers can obtain information on Direct Payments and how to become an employer. Nycil assists with advertising and interviewing applicants, it also helps with all the paperwork associated with this and trains the service user in how to become a "good employer". The disabled person is then able to make choices about how they are cared for, which helps them become more independent and to join in community activities or allows them to remain in their own homes. This service has further expanded to include people who are self-funded and for those with a Personal Health Budget which is a much bigger support package and requires more intense support.

Nycil also operates a payroll service for people receiving Direct Payments or any business that agrees to follow our principles of inclusion and it intends on expanding this to charities and small businesses. This also helps Nycil achieve a level of self-sustainability instead of being completely reliant on funding. The service has further increased over the fiscal year and hopes to continue to grow and become a large source of Revenue to the Charity. Nycil 's Payroll package offers more than most other Payroll providers as we visit our clients to help them with all related paperwork and we ensure that they are comfortable about becoming an employer for the first time.

Another very important aspect of Nycil 's role is to ensure the voices of disabled people are heard in the development of services but also to signpost to existing services. To this end, Nycil supports individual disabled people, through its member organisations, through its member organisations, through various forums, consultations, and strategic groups, to assist in making sure that the real needs of disabled people are listened to and acted on as services are developed across the whole of North Yorkshire.

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on public benefit. The benefits to the charity's client group are through the work we have undertaken via our various services.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2023**

**Achievement and performance**

After the disruptions of previous years, our recruitment service has returned to a semblance of normalcy, achieving a significant milestone by doubling the income from the previous year and approaching levels seen in earlier years. In the past year, our recruitment service played a vital role in supporting 82 clients.

The payroll service maintained a consistent performance throughout 22/23, now averaging over £3,300 per month and constituting a substantial portion of Nycil's income. With a consistently active client base of over 150, Nycil served predominantly those employing Personal Assistants (with an average of 3 each) alongside charities, public and private sector organizations that align with Nycil's aims, vision, and mission.

Securing grant funding from the Yorkshire Coast Community Fund, Nycil initiated a monthly newsletter distributed to approximately 130 people within the former Scarborough Borough. This newsletter featured offers, promoted accessible activities for service users, shared relevant local news, included informative articles, and directed readers to support resources concerning the cost of living, which proved beneficial according to feedback.

Towards the end of 22/23, Nycil launched its most extensive survey of service users, aiming to understand their needs and identify desired additional services. The survey results will shape future funding bids as Nycil progresses toward becoming a standalone charity. Preliminary results, before the survey closed, suggest that the top priorities include cost of living, opportunities for discussions with like-minded individuals, and opportunities to meet new people.

Nycil remained actively engaged with external organizations and causes, advocating for adaptable housing, supporting changing places, and promoting inclusive sports. Additionally, Nycil has expanded its involvement in activities addressing health inequalities, holding a position on the leadership group of Seechange, a cross-sector project dedicated to reducing health inequalities in Scarborough. Moreover, Nycil participates in the executive of the former Voluntary Sectors Leaders Group, while maintaining its commitment to advancing the purple pound and the social model of disability agenda.

As we pursue continued growth, Nycil persists in seeking grant funding, with notable successes since 22/23, to both support and expand our range of services.

**Financial review**

Total funds held at 31 March 2023 were £33,364 (2022: £61,256). Of these, an amount of £780 related to restricted funds (2022: £176). In view of the reduction in unrestricted reserves during 2022/23, the trustees consider that it is no longer appropriate to designate a separate reserve for the payroll service cash flow. The designated fund has therefore been closed as at 31 March 2023, with the balance being transferred into the general unrestricted fund, resulting a balance of £32,584 on this fund at the year end. (2022: General fund £16,080, Payroll services fund £45,000).

The trustees plan over the next few years to increase income to eliminate the operating deficit by increasing the number of service users and expanding the range of projects offered, supplemented by grant funding and donations.

The trustees have updated the charity's reserves policy to identify an amount of £20,000 to be retained in the general unrestricted fund, to cover 3 months running costs, plus potential closure costs. The surplus of £12,584 above this level is available to support the payroll service cash flow requirements and provide bridging funds until the planned expansion in customers, projects and grant funding is achieved.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2023**

**Structure, governance and management**

North Yorkshire Centre for Independent Living (also known as Nycil) is governed by its Memorandum and Articles of Association. It was incorporated on 25 June 2009 and registered as a charity on 28 July 2009.

Under its Articles of Association, the charity's membership comprises user-led organisations of disabled people based in North Yorkshire, admitted to membership at the discretion of the trustees, and the board of trustees comprises one person nominated by each of the organisations that are members of the charity, together with up to three persons co-opted by the trustees because they are able to make a special contribution to, or have a particular interest in, the work of the charity.

The charity is managed by the trustees, with the day to day operations being delegated to senior staff. At their meetings the Trustees monitor all risks that the charity is exposed to and take the necessary steps to manage those risks. They review the policies and gain an update on operational issues, activities and actions from senior management.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

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 24 January 2024 and signed on its behalf by:

.....  
S Hall - Trustee

**Independent Examiner's Report to the Trustees of  
North Yorkshire Centre for  
Independent Living**

**Independent examiner's report to the trustees of North Yorkshire Centre for Independent Living ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the charity's 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**

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.

Anne Mead BSC FCA

Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 25 January 2024

**North Yorkshire Centre for  
Independent Living**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	-	<b>2,500</b>	<b>2,500</b>	9,910
<b>Charitable activities</b>					
Core activities	4	<b>44,694</b>	-	<b>44,694</b>	42,013
Investment income	3	<u>8</u>	<u>-</u>	<u>8</u>	<u>-</u>
<b>Total</b>		<u><b>44,702</b></u>	<u><b>2,500</b></u>	<u><b>47,202</b></u>	<u><b>51,923</b></u>
 <b>Expenditure on</b>					
<b>Charitable activities</b>					
Core activities	5	<u><b>73,198</b></u>	<u><b>1,896</b></u>	<u><b>75,094</b></u>	<u><b>66,138</b></u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(28,496)</b>	<b>604</b>	<b>(27,892)</b>	<b>(14,215)</b>
 <b>Reconciliation of funds</b>					
Total funds brought forward		<u><b>61,080</b></u>	<u><b>176</b></u>	<u><b>61,256</b></u>	<u><b>75,471</b></u>
<b>Total funds carried forward</b>		<u><u><b>32,584</b></u></u>	<u><u><b>780</b></u></u>	<u><u><b>33,364</b></u></u>	<u><u><b>61,256</b></u></u>

The notes form part of these financial statements

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet  
31 March 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	11	5,151	13,165
Cash at bank		<u>31,632</u>	<u>53,970</u>
		<b>36,783</b>	67,135
<b>Creditors</b>			
Amounts falling due within one year	12	(3,419)	(5,879)
		<u>33,364</u>	<u>61,256</u>
<b>Net current assets</b>			
		<b>33,364</b>	61,256
<b>Total assets less current liabilities</b>		<b>33,364</b>	61,256
<b>NET ASSETS</b>		<b><u>33,364</u></b>	<b><u>61,256</u></b>
<b>Funds</b>	15		
Unrestricted funds:			
General fund		32,584	16,080
Payroll services		<u>-</u>	<u>45,000</u>
		<b>32,584</b>	<b>61,080</b>
Restricted funds		<u>780</u>	<u>176</u>
<b>Total funds</b>		<b><u>33,364</u></b>	<b><u>61,256</u></b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet - continued  
31 March 2023**

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 24 January 2024 and were signed on its behalf by:

.....  
S Hall - Trustee

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. Accounting policies**

**General information**

North Yorkshire Centre for Independent Living (Nycil) is a charitable company limited by guarantee in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide information, advice and support to enable disabled people, vulnerable people and carers to live independently.

**Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amount recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**1. Accounting policies - continued**

**Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

**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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**1. Accounting policies - continued**

**Debtors and creditors receivable / payable within one year**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

**Taxation**

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

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. Donations and legacies**

	<b>2023</b>	<b>2022</b>
	£	£
Grants	<u><b>2,500</b></u>	<u><b>9,910</b></u>

All the above income for the current year was attributable to restricted funds. (2022: all attributable to unrestricted funds).

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

	<b>2023</b>	<b>2022</b>
	£	£
Yorkshire Coast Community Fund	<b>2,500</b>	-
Covid support	<u>-</u>	<u>9,910</u>
	<u><b>2,500</b></u>	<u><b>9,910</b></u>

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

<b>3. Investment income</b>	<b>2023</b>	2022
	£	£
Deposit account interest	<u>8</u>	<u>-</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

<b>4. Income from charitable activities</b>	<b>2023</b>	2022
	£	£
Payroll service	<b>40,314</b>	39,949
Recruitment service	<u>4,380</u>	<u>2,064</u>
	<u><b>44,694</b></u>	<u>42,013</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

<b>5. Charitable activities costs</b>	Direct	Support	
	Costs	costs (see	
	£	note 6)	Totals
	£	£	£
Core activities	<u>73,060</u>	<u>2,034</u>	<u>75,094</u>

**Comparatives for charitable activities costs**

Core activities	<u>64,158</u>	<u>1,980</u>	<u>66,138</u>
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£1,896 (2022: £2,400) of the above costs were attributable to restricted funds and £73,198 (2022: £63,738) were attributable to unrestricted funds.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**6. Support costs**

		Governance costs £
Core activities		<u><u>2,034</u></u>
<b>Independent Examiner's remuneration</b>	<b>2023</b>	2022
	£	£
Independent examination - current year	<u><u>2,034</u></u>	<u><u>1,980</u></u>

**7. Net income/(expenditure)**

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

	2023	2022
	£	£
Independent examination	<u>2,034</u>	1,980
Other operating leases	<u><u>7,938</u></u>	<u><u>6,795</u></u>

**8. Trustees' remuneration and benefits**

None of the trustees received any remuneration or benefits during the year (2022 - £Nil).

**Trustees' expenses**

No trustees received any expenses during the year. (2022: £Nil).

**9. Staff costs**

	2023	2022
	£	£
Wages and salaries	<u>45,441</u>	45,924
Other pension costs	<u>502</u>	502
	<u><u>45,943</u></u>	<u><u>46,426</u></u>

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

	2023	2022
Part time	<u><u>4</u></u>	<u><u>4</u></u>

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

The full time equivalent number of staff was 1.92 (2022 1.92).

The total remuneration of key management personnel amounted to £17,533 (2022: £17,353).

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**9. Staff costs - continued**

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**10. Comparatives for the statement of financial activities**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	9,910	-	9,910
<b>Charitable activities</b>			
Core activities	<u>42,013</u>	<u>-</u>	<u>42,013</u>
<b>Total</b>	<u>51,923</u>	<u>-</u>	<u>51,923</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Core activities	<u>63,738</u>	<u>2,400</u>	<u>66,138</u>
<b>NET INCOME/(EXPENDITURE)</b>	(11,815)	(2,400)	(14,215)
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>72,895</u>	<u>2,576</u>	<u>75,471</u>
<b>Total funds carried forward</b>	<u>61,080</u>	<u>176</u>	<u>61,256</u>

**11. Debtors: amounts falling due within one year**

	2023 £	2022 £
Trade debtors	4,576	4,436
Other debtors	-	8,243
Prepayments	<u>575</u>	<u>486</u>
	<u>5,151</u>	<u>13,165</u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**12. Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	<b>41</b>	2,507
Accrued expenses	<b><u>3,378</u></b>	<u>3,372</u>
	<b><u>3,419</u></b>	<u>5,879</u>

**13. Leasing agreements**

The charity leases its premises under an operating lease which can be cancelled with a month's notice. The commitment under this lease is considered to be immaterial.

**14. Analysis of net assets between funds**

	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
Current assets	<b>36,003</b>	<b>780</b>	<b>36,783</b>	67,135
Current liabilities	<b><u>(3,419)</u></b>	<u>-</u>	<b><u>(3,419)</u></b>	<u>(5,879)</u>
	<b><u>32,584</u></b>	<u>780</u>	<b><u>33,364</u></b>	<u>61,256</u>

Comparatives for analysis of net assets between funds

Current Assets	66,959	176	67,135	
Current Liabilities	<u>(5,879)</u>	<u>-</u>	<u>(5,879)</u>	
	<u>61,080</u>	<u>176</u>	<u>61,256</u>	

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**15. Movement in funds**

	<b>1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>31 March 2023</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	16,080	44,702	(73,198)	45,000	32,584
Designated fund - cash flow	45,000	-	-	(45,000)	-
	<u>61,080</u>	<u>44,702</u>	<u>(73,198)</u>	<u>-</u>	<u>32,584</u>
<b>Restricted funds</b>					
Peer Group Support Project	176	-	(176)	-	-
Newsletter	-	2,500	(1,720)	-	780
	<u>176</u>	<u>2,500</u>	<u>(1,896)</u>	<u>-</u>	<u>780</u>

Comparatives for movement in funds

	<b>1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>31 March 2022</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	27,895	51,923	(63,738)	-	16,080
Designated fund - cash flow	45,000	-	-	-	45,000
	<u>72,895</u>	<u>51,923</u>	<u>(63,738)</u>	<u>-</u>	<u>61,080</u>
<b>Restricted funds</b>					
Peer Group Support Project	2,576	-	(2,400)	-	176

**16. Related party disclosures**

There were no related party transactions for the year ended 31 March 2023.

**NORTH YORKSHIRE CENTRE FOR INDEPENDENT LIVING**

England & Wales - Charity number 1130786

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# Accounts

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**North Yorkshire Centre for  
Independent Living**

Report of the Trustees and  
Unaudited Financial Statements  
for the year ended

31 March 2022

**Registered Company Number: 06944688**  
**Registered Charity Number: 1130786**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

**North Yorkshire Centre for  
Independent Living**

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for the Year Ended 31 March 2022**

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**North Yorkshire Centre for  
Independent Living**

**Reference and Administrative Details  
for the Year Ended 31 March 2022**

<b>Trustees</b>	E Mcpherson S Hall I Peck M I Froggett appointed 23 November 2021
<b>Chief officer</b>	C Maw
<b>Registered office</b>	26 Cayley Court Hopper Hill Road Eastfield Scarborough North Yorkshire YO11 3YJ
<b>Registered company number</b>	06944688 (England and Wales)
<b>Registered charity number</b>	1130786
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB
<b>Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2022**

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 2022. 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).

This report includes the directors' report required by company law.

**Objectives and activities**

The objectives of North Yorkshire Centre For Independent Living (Nycil) are to, "provide relief to disabled people, in particular by developing and delivering services that support independent living."

Nycil operates services which helps disabled people in North Yorkshire access Direct Payments to help pay for their own Personal Care Assistants. Through this service, disabled and vulnerable people and their carers can obtain information on Direct Payments and how to become an employer. Nycil assists with advertising and interviewing applicants, it also helps with all the paperwork associated with this and trains the service user in how to become a "good employer". The disabled person is then able to make choices about how they are cared for, which helps them become more independent and to join in community activities or allows them to remain in their own homes. This service has further expanded to include people who are self-funded and for those with a Personal Health Budget which is a much bigger support package and requires more intense support.

Nycil also operates a payroll service for people receiving Direct Payments or any business that agrees to follow our principles of inclusion and it intends on expanding this to charities and small businesses. This also helps Nycil achieve a level of self-sustainability instead of being completely reliant on funding. The service has further increased over the fiscal year and hopes to continue to grow and become a large source of Revenue to the Charity. Nycil 's Payroll package offers more than most other Payroll providers as we visit our clients to help them with all related paperwork and we ensure that they are comfortable about becoming an employer for the first time.

Another very important aspect of Nycil 's role is to ensure the voices of disabled people are heard in the development of services but also to signpost to existing services. To this end, Nycil supports individual disabled people, through its member organisations, through its member organisations, through various forums, consultations, and strategic groups, to assist in making sure that the real needs of disabled people are listened to and acted on as services are developed across the whole of North Yorkshire.

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on public benefit. The benefits to the charity's client group are through the work we have undertaken via our various services.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**Achievement and performance**

Coronavirus, during 20/21, halted Nycil's intention to expand and it became an exercise of sustaining what we had but also damage limitation. Government initiatives with astute financial management meant financial ill effects were controlled during the uncertainty of 2020/21. Throughout 2021/22 Nycil continued to feel the effects of the pandemic, as Nycil deals with vulnerable people, recruitment stalled until Oct 21. This severely limited income from this source, however despite this service been disrupted Nycil supported 42 clients to recruit the support they needed to live independently in the way they choose. Thankfully from April to September the furlough system supported the organisation and limited some of the damage caused by restrictions.

Payroll continued relatively steady throughout 21/22, now averaging over £3,000 per month and making up a huge proportion of Nycil's income, however our ability to expand the service was stifled by the ongoing pandemic and the economic uncertainty it brought. Nycil continued to have over 150 active payroll clients, throughout the year. Clients were predominantly those employing P.A's (average of 3 each) but also charities, public and private sector organisations who agree with the aims, vision and mission of Nycil.

Plans to expand and become a recognised fully independent charity were intended to launch in April 2020, but the advent of Covid 19 phased back these plans, and ultimately we find ourselves 2 years behind where we originally planned to be with expansion of paid for services. This has put an extra emphasis on the need to apply for funding and bridge gaps in that way.

Nycil continued its involvement in outside organisations and causes, for example campaigning on adaptable housing, campaigning for changing places and inclusive sport. For the first half of the year much of this happened online but with the return of face to face Nycil became involved in further activities around health inequalities, pushing the purple pound and social model of disability agenda. Not only returning to pre pandemic activities but also taking on new causes.

**Financial review**

Total funds at 31 March 2022 were £61,256 (2021: £75,471). Of these, an amount of £176 related to restricted funds (2021: £2,576), leaving a balance on unrestricted funds of £61,080 (2021: £72,895). The trustees plan over the next few years to increase income to eliminate the operating deficit by increasing the number of service users, expansion of projects offered and supplement with grant funding and donations.

The trustees consider that Nycil needs to carry sufficient cash as a designated fund to ensure cash flow for continuity of Nycil's payroll service. This fund is to mitigate the risk of income from service users being delayed thus leaving Nycil insufficient funds to provide the payroll service. Therefore, the fund ensures sufficient resources are available should an issue arise. The trustees consider an appropriate level for this designated fund to be £45,000.

General reserves are to be held at a level to cover 3 months running costs, which amounted to £16,500 in the year under review. The surplus reserves currently held will be used to support the charity's operations until the planned expansion in customers/project/grant funding is achieved.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**Structure, governance and management**

North Yorkshire Centre for Independent Living (also known as Nycil) is governed by its Memorandum and Articles of Association. It was incorporated on 25 June 2009 and registered as a charity on 28 July 2009.

Under its Articles of Association, the charity's membership comprises user-led organisations of disabled people based in North Yorkshire, admitted to membership at the discretion of the trustees, and the board of trustees comprises one person nominated by each of the organisations that are members of the charity, together with up to three persons co-opted by the trustees because they are able to make a special contribution to, or have a particular interest in, the work of the charity.

The charity is managed by the trustees, with the day to day operations being delegated to senior staff. At their meetings the Trustees monitor all risks that the charity is exposed to and take the necessary steps to manage those risks. They review the policies and gain an update on operational issues, activities and actions from senior management.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

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 15 December 2022 and signed on its behalf by:

.....  
S Hall - Trustee

**Independent Examiner's Report to the Trustees of  
North Yorkshire Centre for  
Independent Living**

**Independent examiner's report to the trustees of North Yorkshire Centre for Independent Living ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's 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**

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.

Anne Mead BSC FCA  
Institute of Chartered Accountants in England and Wales  
Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 19 December 2022

**North Yorkshire Centre for  
Independent Living**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	<b>9,910</b>	-	<b>9,910</b>	28,235
<b>Charitable activities</b>					
Core activities		<u>42,013</u>	-	<u>42,013</u>	<u>42,066</u>
<b>Total</b>		<u>51,923</u>	-	<u>51,923</u>	<u>70,301</u>
<b>Expenditure on Charitable activities</b>					
Core activities	4	<u>63,738</u>	<u>2,400</u>	<u>66,138</u>	<u>67,429</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,185)</b>	<b>(2,400)</b>	<b>(14,215)</b>	2,872
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>72,895</u>	<u>2,576</u>	<u>75,471</u>	<u>72,599</u>
<b>Total funds carried forward</b>		<u>61,080</u>	<u>176</u>	<u>61,256</u>	<u>75,471</u>

The notes form part of these financial statements

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet  
31 March 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	10	<b>13,165</b>	1,639
Cash at bank		<b><u>53,970</u></b>	<u>133,915</u>
		<b>67,135</b>	135,554
<b>Creditors</b>			
Amounts falling due within one year	11	<b>(5,879)</b>	(60,083)
		<u>61,256</u>	<u>75,471</u>
<b>Net current assets</b>			
		<b>61,256</b>	75,471
<b>Total assets less current liabilities</b>		<b>61,256</b>	75,471
<b>NET ASSETS</b>		<b><u>62,442</u></b>	<u>75,471</u>
<b>Funds</b>	14		
Unrestricted funds:			
General fund		<b>16,080</b>	27,895
Payroll services		<b><u>45,000</u></b>	<u>45,000</u>
		<b>61,080</b>	72,895
Restricted funds		<b><u>176</u></b>	<u>2,576</u>
<b>Total funds</b>		<b><u>61,256</u></b>	<u>75,471</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet - continued  
31 March 2022**

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 15 December 2022.

.....  
S Hall - Trustee

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. Accounting policies**

**General information**

North Yorkshire Centre for Independent Living (Nycil) is a charitable company limited by guarantee in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide information, advice and support to enable disabled people, vulnerable people and carers to live independently.

**Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amount recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. Accounting policies - continued**

**Income - continued**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

**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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. Accounting policies - continued**

**Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

**Taxation**

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

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. Donations and legacies**

	<b>2022</b>	2021
	<b>£</b>	£
Covid support grants	<b><u>9,910</u></b>	<u>28,235</u>

The above income for the current and preceding year was all attributable to unrestricted funds.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**3. Income from charitable activities**

	2022	2021
	£	£
Payroll administration	39,949	40,376
Gold service	<u>2,064</u>	<u>1,690</u>
	<u><b>42,013</b></u>	<u><b>42,066</b></u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**4. Charitable activities costs**

	Direct Costs £	Support costs (see note 5) £	Totals £
Core activities	<u>64,158</u>	<u>1,980</u>	<u>66,138</u>
Comparatives for charitable activities costs			
Core activities	<u>65,629</u>	<u>1,800</u>	<u>67,429</u>

All the above expenditure for the current year and preceding year was attributable to unrestricted funds.

**5. Support costs**

	Governance costs
Core activities	<u>1,980</u>

£

**Independent Examiner's remuneration**

	2022	2021
	£	£
Independent examination - current year	<u>1,980</u>	<u>1,800</u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**6. Net income/(expenditure)**

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

	<b>2022</b>	2021
	<b>£</b>	£
Independent examination	<b>1,980</b>	1,800
Other operating leases	<b><u>6,795</u></b>	<u>6,795</u>

**7. Trustees' remuneration and benefits**

None of the trustees received any remuneration or benefits during the year (2021 - £Nil).

**Trustees' expenses**

No trustees received any expenses during the year. (2021 - £Nil).

**8. Staff costs**

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	<b>45,924</b>	48,925
Other pension costs	<b><u>502</u></b>	<u>507</u>
	<b><u>46,426</u></b>	<u>49,432</u>

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

	<b>2022</b>	2021
Part time	<b><u>4</u></b>	<u>5</u>

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

The full time equivalent number of staff was 1.92 (2021 2.24).

The total remuneration of key management personnel amounted to £17,533 (2021: £17,353).

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**9. Comparatives for the statement of financial activities**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	28,235	-	28,235
<b>Charitable activities</b>			
Core activities	<u>42,066</u>	<u>-</u>	<u>42,066</u>
<b>Total</b>	<u>70,301</u>	<u>-</u>	<u>70,301</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Core activities	<u>67,429</u>	<u>-</u>	<u>67,429</u>
<b>NET INCOME</b>	2,872	-	2,872
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>70,023</u>	<u>2,576</u>	<u>72,599</u>
<b>Total funds carried forward</b>	<u>72,895</u>	<u>2,576</u>	<u>75,471</u>

**10. Debtors: amounts falling due within one year**

	2022 £	2021 £
Trade debtors	4,436	1,141
Other debtors	8,243	-
Prepayments	<u>486</u>	<u>498</u>
	<u>13,165</u>	<u>1,639</u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**11. Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	<b>2,507</b>	1,831
Accruals and deferred income	-	56,452
Accrued expenses	<b><u>3,372</u></b>	<u>1,800</u>
	<b><u>5,879</u></b>	<u>60,083</u>

**12. Leasing agreements**

The charity leases its premises under an operating lease which can be cancelled with a month's notice. The commitment under this lease is considered to be immaterial.

**13. Analysis of net assets between funds**

	Unrestricted funds	Restricted fund	2022 Total funds	2021 Total funds
	£	£	£	£
Current assets	<b>66,959</b>	<b>176</b>	<b>67,135</b>	135,554
Current liabilities	<b><u>(5,879)</u></b>	<u>-</u>	<b><u>(4,693)</u></b>	<u>(60,083)</u>
	<b><u>61,080</u></b>	<b><u>176</u></b>	<b><u>61,256</u></b>	<u>75,471</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted fund	Total funds
	£	£	£
Current assets	132,978	2,576	135,554
Current liabilities	<u>(60,083)</u>	<u>-</u>	<u>(60,083)</u>
	<b><u>72,895</u></b>	<b><u>2,576</u></b>	<b><u>75,471</u></b>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**14. Movement in funds**

	<b>1 April 2021</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>31 March 2022</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	27,895	51,923	(63,738)	-	16,080
Payroll services	<u>45,000</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>45,000</u>
Total unrestricted funds	<u>72,895</u>	<u>51,923</u>	<u>(63,738)</u>	<u>          </u>	<u>61,080</u>
<b>Restricted funds</b>					
Peer Group Support Project	<u>2,576</u>	<u>          </u>	<u>(2,400)</u>	<u>          </u>	<u>176</u>

Comparatives for movement in funds

	<b>1 April 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>31 March 2021</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	70,023	70,301	(67,429)	(45,000)	27,895
Payroll services	-	<u>          </u>	<u>          </u>	45,000	45,000
Total unrestricted funds	<u>70,023</u>	<u>70,301</u>	<u>(67,429)</u>	<u>          </u>	<u>72,895</u>
<b>Restricted funds</b>					
Peer Group Support Project	<u>2,576</u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>2,576</u>

**15. Related party disclosures**

There were no related party transactions for the year ended 31 March 2022.

**NORTH YORKSHIRE CENTRE FOR INDEPENDENT LIVING**

England & Wales - Charity number 1130786

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# Accounts

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**North Yorkshire Centre for  
Independent Living**

Report of the Trustees and  
Unaudited Financial Statements  
for the year ended

31 March 2021

**Registered Company Number: 06944688**  
**Registered Charity Number: 1130786**

**Ashby Berry Coulsons**

Chartered Accountants  
*Two Belgrave Crescent*  
*Scarborough*

**North Yorkshire Centre for  
Independent Living**

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for the Year Ended 31 March 2021**

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**North Yorkshire Centre for  
Independent Living**

**Reference and Administrative Details  
for the Year Ended 31 March 2021**

<b>Trustees</b>	E Mcpherson S Hall I Peck M I Froggett	Appointed 23 November 2021
<b>Chief officer</b>	C Maw	
<b>Registered office</b>	26 Cayley Court Hopper Hill Road Eastfield Scarborough North Yorkshire YO11 3YJ	
<b>Registered company number</b>	06944688 (England and Wales)	
<b>Registered charity number</b>	1130786	
<b>Independent examiner</b>	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB	
<b>Bankers</b>	Unity Trust Bank Nine Brindleyplace Birmingham B1 2HB	

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2021**

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 2021. 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).

This report includes the directors' report required by company law.

**Objectives and activities**

The objectives of North Yorkshire Centre For Independent Living (Nycil) are to, "provide relief to disabled people, in particular by developing and delivering services that support independent living," and to support the development of user-led organisations of disabled people in North Yorkshire.

Nycil operates services which helps disabled people in North Yorkshire access Direct Payments to help pay for their own Personal Care Assistants. Through this service, disabled and vulnerable people and their carers can obtain information on Direct Payments and how to become an employer. Nycil assists with advertising and interviewing applicants, it also helps with all the paperwork associated with this and trains the service user in how to become a "good employer". The disabled person is then able to make choices about how they are cared for, which helps them become more independent and to join in community activities or allows them to remain in their own homes. This service has further expanded to include people who are self-funded and for those with a Personal Health Budget which is a much bigger support package and requires more intense support.

Nycil also operates a payroll service for people receiving Direct Payments and any business or charity that agrees to follow our principles of inclusion. This also helps Nycil achieve a level of self-sustainability instead of being completely reliant on funding. The service has further increased over the fiscal year and hopes to continue to grow and become a large source of Revenue to the Charity. Nycil 's Payroll package offers more than most other Payroll providers as we visit our clients to help them with all related paperwork and we ensure that they are comfortable about becoming an employer for the first time.

Another very important aspect of Nycil 's role is to ensure the voices of disabled people are heard in the development of services and also to sign post to existing services. To this end, Nycil supports individual disabled people, through its member organisations, through various forums, consultations, and strategic groups, to assist in making sure that the real needs of disabled people are listened to and acted on as services are developed across the whole of North Yorkshire.

In compiling this report, the trustees have had due regard to guidance published by the Charity Commission on public benefit. The benefits to the charity's client group are through the work we have undertaken via our various services.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Achievement and performance**

With the ceasing of funding from NYCC Nycil in 19/20 Nycil planned to begin its move towards self-sufficiency and true independence, to give Nycil its own identity, and to move it from been a 'project' to been a charity in its own right with aims such as less social isolation, less reliance on formal support structures and information services, greater independence through more access to more appropriate services but also to promote awareness and empower the members/clients in their own lives. Chiefly to promote inclusion in communities with the aim of everyone living life to its fullest.

Plans to expand and become a recognised fully independent charity were to launch in April 20, but the advent of Covid 19 phased back these plans. From April 20 to July 20 some staff members who could be were placed on full furlough. No contact rules devastated PA recruitment, staff who were not involved in the Payroll side of the business were the ones placed on Furlough.

With the introduction of Flexi furlough this made it easier to bring staff in when demand dictated. Payroll continued relatively steady throughout 20/21, our ability to expand the service was however severely stifled by the ongoing pandemic and the uncertainty it brought. Throughout the year PA recruitment peaked and troughed depending on lockdown restrictions, when full measures were in place recruitment dried up, however, on relaxation referrals would begin to recover relatively quickly. Many of the events, groups and organisations we are involved with initially suspended any further activities in the early part of the pandemic, as time went on and staff returned due to flexi furlough some recommenced on online platforms such as zoom so Nycil once again became active.

Coronavirus during 20/21 halted Nycil's intention to expand and it became an exercise of sustaining what we have but also damage limitation. Government initiatives such as the Furlough Scheme and the £10k grant, with astute financial management meant that no financial ill effect was felt by Nycil during the uncertainty of 20/21.

**Financial review**

Total funds at 31 March 2021 were £75,471 (2020: £72,599). Of these, an amount of £2,576 related to restricted funds for both the current and previous year, leaving a balance on unrestricted funds of £72,895 (2020: £70,023). The trustees plan over the next few years to increase income to eliminate any deficit by increasing the number of service users, expansion of projects offered and supplement with grant funding and donations.

The trustees consider that Nycil needs to carry sufficient cash as a designated fund to ensure cash flow for continuity of Nycil's payroll service. This fund is to mitigate the risk of income from service users being delayed thus leaving Nycil insufficient funds to provide the payroll service. Therefore, the fund ensures sufficient resources are available should an issue arise. Trustees consider an appropriate level for this designated fund to be £45,000.

General reserves are to be held at a level to cover 3 months running costs at £16,900. The surplus reserves currently held will be used to support the charity's operations until the planned expansion in customers/project/grant funding is achieved.

**North Yorkshire Centre for  
Independent Living**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**Structure, governance and management**

North Yorkshire Centre for Independent Living (also known as Nycil) is governed by its Memorandum and Articles of Association. It was incorporated on 25 June 2009 and registered as a charity on 28 July 2009.

Under its Articles of Association, the charity's membership comprises user-led organisations of disabled people based in North Yorkshire, admitted to membership at the discretion of the trustees, and the board of trustees comprises one person nominated by each of the organisations that are members of the charity, together with up to three persons co-opted by the trustees because they are able to make a special contribution to, or have a particular interest in, the work of the charity.

The charity is managed by the trustees, with the day to day operations being delegated to senior staff. At their meetings the Trustees monitor all risks that the charity is exposed to and take the necessary steps to manage those risks. They review the policies and gain an update on operational issues, activities and actions from senior management.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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).

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 11 March 2022 and signed on its behalf by:

.....  
S Hall - Trustee

**Independent Examiner's Report to the Trustees of  
North Yorkshire Centre for  
Independent Living**

**Independent examiner's report to the trustees of North Yorkshire Centre for Independent Living ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's 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**

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.

Anne Mead BSC FCA  
Institute of Chartered Accountants in England and Wales  
Ashby Berry Coulsons  
2 Belgrave Crescent  
Scarborough  
North Yorkshire  
YO11 1UB

Date: 14 March 2022

**North Yorkshire Centre for  
Independent Living**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted fund £	<b>2021 Total funds £</b>	2020 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	28,235	-	28,235	-
<b>Charitable activities</b>	3				
Core activities		42,066	-	42,066	45,945
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>		<b>70,301</b>	<b>-</b>	<b>70,301</b>	45,945
<b>Expenditure on Charitable activities</b>	4				
Core activities		67,429	-	67,429	73,956
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,872</b>	<b>-</b>	<b>2,872</b>	(28,011)
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>70,023</b>	<b>2,576</b>	<b>72,599</b>	100,610
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		<b><u>72,895</u></b>	<b><u>2,576</u></b>	<b><u>75,471</u></b>	<b><u>72,599</u></b>

The notes form part of these financial statements

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet  
31 March 2021**

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	10	<b>1,639</b>	2,557
Cash at bank		<b><u>133,915</u></b>	<u>73,708</u>
		<b>135,554</b>	76,265
<b>Creditors</b>			
Amounts falling due within one year	11	<b>(60,083)</b>	(3,666)
		<b><u>75,471</u></b>	<u>72,599</u>
<b>Net current assets</b>			
		<b>75,471</b>	72,599
<b>Total assets less current liabilities</b>		<b><u>75,471</u></b>	<u>72,599</u>
<b>NET ASSETS</b>		<b><u><u>75,471</u></u></b>	<u><u>72,599</u></u>
<b>Funds</b>			
	14		
Unrestricted funds:			
General fund		<b>27,895</b>	70,023
Payroll services		<b><u>45,000</u></b>	<u>-</u>
		<b><u>72,895</u></b>	<u>70,023</u>
Restricted funds		<b><u>2,576</u></b>	<u>2,576</u>
<b>Total funds</b>		<b><u><u>75,471</u></u></b>	<u><u>72,599</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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

**North Yorkshire Centre for  
Independent Living (Registered number: 06944688)**

**Balance Sheet - continued  
31 March 2021**

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 11 March 2022 and were signed on its behalf by:

.....  
S Hall - Trustee

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. Accounting policies**

**General information**

North Yorkshire Centre for Independent Living (Nycil) is a charitable company limited by guarantee in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to provide information, advice and support to enable disabled people, vulnerable people and carers to live independently.

**Basis of preparing the financial statements**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Judgements and key sources of estimation uncertainty**

The trustees consider that no judgements, apart from those involving estimates, have been made in the process of applying the above accounting policies which have had a significant effect on amount recognised in the financial statements.

The trustees consider that no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date have been made which have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year

**Funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**1. Accounting policies - continued**

**Income**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank

**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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the statement of financial activities.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include administrative and governance costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

**Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

**Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**1. Accounting policies - continued**

**Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity contributes to a defined contribution workplace pension plan for the benefit of its employees. Contributions are charged to the statement of financial activities in the period to which they relate.

**Taxation**

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

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. In their view the budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. Donations and legacies**

	<b>2021</b>	2020
	£	£
Covid support grants	<u><b>28,235</b></u>	<u>-</u>

All the above income for the current and preceding year was all attributable to unrestricted funds.

There were no unfulfilled conditions or other contingencies attaching to grants recognised in income.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**3. Income from charitable activities**

	<b>2021</b>	2020
	£	£
Payroll administration	<b>40,376</b>	40,915
Gold service	<b><u>1,690</u></b>	<u>5,030</u>
	<b><u>42,066</u></b>	<u>45,945</u>

All the above income for the current and preceding year was attributable to unrestricted funds.

**4. Charitable activities costs**

	Direct Costs £	Support costs (see note 5) £	Totals £
Core activities	<b><u>65,629</u></b>	<b><u>1,800</u></b>	<b><u>67,429</u></b>

**Comparatives for charitable activities costs**

Core activities	<u>72,011</u>	<u>1,945</u>	<u>73,956</u>
-----------------	---------------	--------------	---------------

All the above expenditure for the current year and preceding year was attributable to unrestricted funds.

**5. Support costs**

<b>Governance costs</b>	<b>2021</b>	2020
	£	£
Independent examination - current year	<b>1,800</b>	1,800
Independent examination - previous year	-	78
Trustees' expenses	<u>          </u>	<u>67</u>
	<b><u>1,800</u></b>	<u>1,945</u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**6. Net income/(expenditure)**

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

	<b>2021</b>	2020
	£	£
Independent examination	<b>1,800</b>	1,878
Other operating leases	<b><u>6,795</u></b>	<u>6,525</u>

**7. Trustees' remuneration and benefits**

None of the trustees received any remuneration or benefits during the year (2020 - £Nil).

**Trustees' expenses**

No trustees received any reimbursement of expenses (2020: £67 was reimbursed to one trustee).

**8. Staff costs**

	<b>2021</b>	2020
	£	£
Wages and salaries	<b>48,925</b>	53,238
Other pension costs	<b><u>507</u></b>	<u>624</u>
	<b><u>49,432</u></b>	<u>53,862</u>

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

	<b>2021</b>	2020
Part time	<b><u>5</u></b>	<u>5</u>

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

The full time equivalent number of staff was 2.24 (2020: 2.24).

The total remuneration of key management personnel amounted to £17,353 (2020: £23,157).

The liability and expense relating to the employer's costs of the defined contribution workplace pension scheme are allocated between restricted and unrestricted funds in line with the funding of the relevant staff members.

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**9. Comparatives for the statement of financial activities**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from Charitable activities</b>			
Core activities	45,945	-	45,945
 <b>Expenditure on Charitable activities</b>			
Core activities	73,956	-	73,956
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	(28,011)	-	(28,011)
 <b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>	98,034	2,576	100,610
	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	<u>70,023</u>	<u>2,576</u>	<u>72,599</u>

**10. Debtors: amounts falling due within one year**

	2021 £	2020 £
Trade debtors	1,141	2,093
Prepayments	<u>498</u>	<u>464</u>
	<u>1,639</u>	<u>2,557</u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. Creditors: amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	1,831	1,534
Accruals and deferred income	56,452	-
Accrued expenses	<u>1,800</u>	<u>2,132</u>
	<u><b>60,063</b></u>	<u><b>3,666</b></u>

**12. Leasing agreements**

The charity leases its premises under an operating lease which can be cancelled with a month's notice. The commitment under this lease is considered to be immaterial.

**13. Analysis of net assets between funds**

	Unrestricted fund	Restricted fund	2021 Total funds	2020 Total funds
	£	£	£	£
Current assets	134,483	2,576	137,059	76,265
Current liabilities	<u>(60,083)</u>	<u>-</u>	<u>(60,083)</u>	<u>(3,666)</u>
	<u><b>72,895</b></u>	<u><b>2,576</b></u>	<u><b>75,471</b></u>	<u><b>72,599</b></u>

Comparatives for analysis of net assets between funds

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
Current Assets	73,689	2,576	76,265
Current Liabilities	<u>(3,666)</u>	<u>-</u>	<u>(3,666)</u>
	<u><b>70,023</b></u>	<u><b>2,576</b></u>	<u><b>72,599</b></u>

**North Yorkshire Centre for  
Independent Living**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**14. Movement in funds**

	<b>1 April 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfe rs</b>	<b>1 March 2021</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General fund	70,023	70,301	(67,429)	(45,000)	27,895
Payroll services	-			45,000	45,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	<u>70,023</u>	<u>70,301</u>	<u>(67,429)</u>	<u>-</u>	<u>72,895</u>
<b>Restricted funds</b>					
Peer Group Support Project	<u>2,576</u>	<u>-</u>	<u>-</u>		<u>2,576</u>

Comparatives for movement in funds

	<b>1 April 2019</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>31 March 2020</b>
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	<u>98,034</u>	<u>45,945</u>	<u>(73,956)</u>	<u>70,023</u>
<b>Restricted funds</b>				
Peer Group Support Project	<u>2,576</u>	<u>-</u>	<u>-</u>	<u>2,576</u>

**15. Related party disclosures**

There were no related party transactions for the year ended 31 March 2021.