



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**

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

	Page
Reference and Administrative Details	1
Report of the Trustees	2
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	9

**North Yorkshire Centre for
Independent Living**

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

Trustees	E Mcpherson S Hall I Peck M I Froggett	Appointed 23 November 2021
Chief officer	C Maw	
Registered office	26 Cayley Court Hopper Hill Road Eastfield Scarborough North Yorkshire YO11 3YJ	
Registered company number	06944688 (England and Wales)	
Registered charity number	1130786	
Independent examiner	Ashby Berry Coulsons 2 Belgrave Crescent Scarborough North Yorkshire YO11 1UB	
Bankers	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 £	2021 Total funds £	2020 Total funds £
Income and endowments from					
Donations and legacies	2	28,235	-	28,235	-
Charitable activities	3				
Core activities		42,066	-	42,066	45,945
		<hr/>	<hr/>	<hr/>	<hr/>
Total		70,301	-	70,301	45,945
 Expenditure on					
Charitable activities	4				
Core activities		67,429	-	67,429	73,956
		<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		2,872	-	2,872	(28,011)
 Reconciliation of funds					
Total funds brought forward		70,023	2,576	72,599	100,610
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		<u>72,895</u>	<u>2,576</u>	<u>75,471</u>	<u>72,599</u>

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

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

	2021	2020
	£	£
Payroll administration	40,376	40,915
Gold service	<u>1,690</u>	<u>5,030</u>
	<u>42,066</u>	<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	<u>65,629</u>	<u>1,800</u>	<u>67,429</u>

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

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

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

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

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

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

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 £
Income and endowments from Charitable activities			
Core activities	45,945	-	45,945
Expenditure on Charitable activities			
Core activities	73,956	-	73,956
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	(28,011)	-	(28,011)
Reconciliation of funds			
Total funds brought forward	98,034	2,576	100,610
	<hr/>	<hr/>	<hr/>
Total funds carried forward	<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	498	464
	<hr/>	<hr/>
	<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	1,800	2,132
	<u>60,063</u>	<u>3,666</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>72,895</u>	<u>2,576</u>	<u>75,471</u>	<u>72,599</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>70,023</u>	<u>2,576</u>	<u>72,599</u>

**North Yorkshire Centre for
Independent Living**

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

14. Movement in funds

	1 April 2020 £	Incoming resources £	Resources expended £	Transfe rs £	1 March 2021 £
Unrestricted funds					
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>
 Restricted funds					
Peer Group Support Project	<u>2,576</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,576</u>

Comparatives for movement in funds

	1 April 2019 £	Incoming resources £	Resources expended £	31 March 2020 £
Unrestricted funds				
General fund	<u>98,034</u>	<u>45,945</u>	<u>(73,956)</u>	<u>70,023</u>
 Restricted funds				
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.