

North Yorkshire Citizens Advice & Law Centre Limited

England & Wales · Charity number 1146084

Details

Other names	CITIZENS ADVICE HAMBLETON, RICHMOND & SELBY & DISTRICT, CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED, Citizens Advice North Yorkshire, HAMBLETON AND RICHMONDSHIRE CITIZENS ADVICE BUREAU, North Yorkshire Citizens Advice and Law Centre Limited
Status	Registered
Legal form	Charitable company
Company number	07890996
Registered	2012-02-23
Register	View on the Charity Commission register

Contact

Address	Citizens Advice North Yorkshire 277 High Street Northallerton North Yorkshire DL7 8DW
Phone	01609775531
Email	finance@northyorksca.org.uk
Website	www.citizensadvicehrs.org.uk

Activities

Objects: The Charity's objects are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Yorkshire and surrounding areas.

Activities: The twin aims of Citizens Advice North Yorkshire are to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- North Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,126,458	£4,096,551	£2,163,752	123
2024-03-31	£3,764,603	£3,630,382	£2,133,845	107
2023-03-31	£3,948,991	£3,084,806	£1,999,623	104
2022-03-31	£1,728,768	£1,624,601	£1,135,438	66
2021-03-31	£1,371,685	£1,163,474	£1,031,271	70

Trustees

Name	Role	Appointed
CARL ANTHONY LES	Chair	2012-02-22
Caroline Grant Goodrick		2018-08-29
Clive Owen John Behrens		2022-05-25
David arthur Chance		2025-12-02
JANET SHARP		2017-11-07
John Ritchie		2022-05-25
Karen Tatham		2022-05-25
MARK HOGGARD		2024-12-02
Melanie Ann Davis		2026-05-14
ROBERT PRINGLE		2016-02-17

Accounts

Charity registration number 1146084 (England and Wales)

Company registration number 07890996

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Behrens Ms N H Downey Ms C G Goodrick Mr C A Les Mr J Ritchie Ms K Tatham Mr J I Martin Mr R Pringle Ms J E Sharp Ms M A Davis Mr M Hoggard Mr D Chance	(Appointed 2 December 2024) (Appointed 2 December 2024)
Secretary	Ms C A Shreeve	
Senior management	Ms C A Shreeve	Chief Executive
Charity number (England and Wales)	1146084	
Company number	07890996	
Auditor	BK Plus Audit Limited 52 St Johns Lane Halifax West Yorkshire England HX1 2BW	

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

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NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

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 31st 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).

Objectives and activities

Objectives and aims

Objectives

The objects of the charity are:

to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Yorkshire and surrounding areas.

Aims, objectives, strategies and activities

North Yorkshire Citizens Advice and Law Centre aims to enable the people within their area to gain access to information, advice and assistance necessary to participate fully within the community. To this end the service strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively. In addition, it endeavours to exercise a responsible influence on the development of social policies and services, both locally and nationally.

Significant activities

We are a vital open-door service for many people; through our 114 paid staff and 144 volunteers (12 of which are members of the Trustee Board), North Yorkshire Citizens Advice and Law Centre offers a free high quality advice service on a range of issues. This is delivered through our core service, projects, and specialist advice (housing, debt, family law, and discrimination).

We cover all regions of North Yorkshire, and the Law Centre additionally covers York district. The County has a population of over 800,000 (ONS 2019).

We run various outreaches across the county and two advice vans.

Our communications team promotes our service across various platforms including social media and our website news page. They also promote the work of our partners and keep MPs of our areas up to date on our activities and campaigns.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set,

Achievements and performance

Charitable activities

For details of our achievements and impact during 2024/25 please see our Annual Report.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

Financial position

Incoming resources in the year were £4,126,458 (2024 £3,764,603) and, of this total, £2,684,676 (2024 £2,886,400) related to restricted project activities.

Reserves policy

General reserves:

The trustees believe that the bureau should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising.

In the event of total withdrawal of Local Authority funding the trustees consider that it would be prudent to set aside an amount equivalent to three months running costs based on forecast expenditure at Oct 24 when the Reserves Policy was updated a sum of £835,000.

Designated reserves:

In addition, unrestricted funds totalling £313,850 have been designated for the following purposes:

- Equipment reserve - a reserve to ensure that there is sufficient money to replace equipment/cover photocopier lease surrender - £2,776
- Contractual commitment reserve - a reserve to ensure that the bureau is able to cover contracted payments to staff covering redundancy, maternity leave and long term sickness - £254,645
- Premises - a reserve to provide for the cost of dilapidations, lease surrender and office repairs - £46,429.
- Advice van and bus to cover unexpected large repair bills - £10,000
- Required total general and designated reserves: £1,148,850

At 31 March 2025 general and designated reserves totalled £1,096,500

For the purpose of the Reserves Policy Fixed Assets and Work in Progress are excluded as they do not impact on the short-term liquidity of the organisation.

Funds in deficit

There were no funds in deficit.

Plans for future periods

Our Strategic Priorities 2025/28 are:

1. Develop a unifying culture across North Yorkshire that puts first the needs of the community and clients both present and future.
2. Develop the Law Centre, starting legal aid contracts and launching services.
3. Focus on maintaining a multi channel service in these difficult times.
4. Telling our communities stories in an effective and evidence based way.
5. Influencing funding for North Yorkshire in a positive way and the advice environment in general.
6. Growing our own.
7. Making our service better at inclusion.
8. Do the very best we can to meet demand.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee incorporated on 22 December 2011 and registered as a charity on 28 February 2012. It commenced trading on 1 April 2012 when it acquired the assets and liabilities of the Hambleton Citizens Advice Bureau and the Richmondshire Citizens Advice Bureau.

The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The maximum liability of each member of the company is £1 and at 31 March 2025 it had 12 members.

Recruitment and appointment of trustees

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are given on page 1.

The maximum number of trustees is fifteen and the minimum is three. Appointment is by election at the Annual General Meeting or by being co-opted by the Board, provided that, on appointment the total number of co-opted trustees does not exceed one third of the total number of trustees.

All elected trustees shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All co-opted trustees shall retire from office at the third annual general meeting following the meeting of the Board at which they were appointed but may then be elected or reappointed.

The charity wishes its Board to be representative of the local communities as well as containing the range of skills necessary to provide leadership and good governance. All trustees give their time voluntarily and any expenses reclaimed by trustees are set out in the notes to the financial statements.

Organisational structure

The Board is responsible for setting the strategic direction of the Bureau and it meets quarterly to administer the charity. Only trustees may vote at these meetings, but they are assisted in their decision making by recommendations from the various sub-committees and by the advice of representatives from staff, volunteers and funders who attend the meetings.

The Chief Executive is appointed by the Board to manage the day to day operations of the charity. Full details of the current staff, volunteers and board observers are provided in the Bureau's annual report.

Induction and training of trustees

Trustees are recruited and trained in accordance with Citizens Advice policies and procedures.

Related parties

Each CAB must be a member of the national organisation 'Citizens Advice' and, to comply with the membership criteria, must meet strictly audited standards of service and delivery annually.

We are Members of The Law Centres Network and meet their membership and governance standards

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07890996 (England and Wales)

Registered Charity number

1146084

Registered Office

277 High Street

North End

Northallerton

North Yorkshire

DL7 8DW

Trustees

J Behrens

L Colling (resigned 14/10/2024)

MC Collins (resigned 14/10/2024)

MA Davis

N H Downey

CG Goodrick

CA Les

JI Martin

R Pringle

J Ritchie

J E Sharp

K Tatham

L Tunney (resigned 14/10/2024)

M J Williams (resigned 14/10/2024)

M Hoggard (appointed 02/12/2024)

D Chance (appointed 02/12/2024)

The following trustees hold the office of:

Chair

CA Les

Vice Chair & Treasurer

R Pringle

Company Secretary

C A Shreeve

Auditors

BK Plus Audit Ltd

Statutory Auditor

52 St Johns Lane

Halifax

West Yorkshire

HX1 2BW

Bankers

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Malling

Kent

ME19 4JQ

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Auditor

The auditors, BK Plus Audit Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 20 August 2025 and signed on its behalf by:



Mr C A Les

Trustee

Date: 12 September 2025

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees (who are also the directors of North Yorkshire Citizens Advice & Law Centre Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

Opinion

We have audited the financial statements of North Yorkshire Citizens Advice & Law Centre Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

Auditor's responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson FCA (Senior Statutory Auditor)

For and on behalf of BK Plus Audit Limited, Statutory Auditor
Chartered Certified Accountants

52 St Johns Lane

Halifax

West Yorkshire

HX1 2BW

England

Date: 29 September 2025

BK Plus Audit Limited

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	35,390	-	35,390	24,689	249	24,938
Charitable activities	4	1,358,700	2,684,676	4,043,376	829,246	2,886,151	3,715,397
Investments	5	47,692	-	47,692	24,268	-	24,268
Total income		1,441,782	2,684,676	4,126,458	878,203	2,886,400	3,764,603
Expenditure on:							
Charitable activities	6	1,247,799	2,848,752	4,096,551	1,009,767	2,620,615	3,630,382
Total expenditure		1,247,799	2,848,752	4,096,551	1,009,767	2,620,615	3,630,382
Net income/(expenditure) and movement in funds		193,983	(164,076)	29,907	(131,564)	265,785	134,221
Reconciliation of funds:							
Fund balances at 1 April 2024		1,474,432	659,413	2,133,845	1,605,996	393,628	1,999,624
Fund balances at 31 March 2025		1,668,415	495,337	2,163,752	1,474,432	659,413	2,133,845

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		734,595		738,789
Current assets					
Debtors	13	382,441		310,683	
Cash at bank and in hand		1,309,012		1,281,897	
		<u>1,691,453</u>		<u>1,592,580</u>	
Creditors: amounts falling due within one year	14	<u>(262,296)</u>		<u>(197,524)</u>	
Net current assets			1,429,157		1,395,056
Total assets less current liabilities			<u>2,163,752</u>		<u>2,133,845</u>
Net assets excluding pension liability			<u>2,163,752</u>		<u>2,133,845</u>
The funds of the charity					
Restricted income funds	17	495,337		659,413	
Unrestricted funds	18	1,668,415		1,474,432	
		<u>2,163,752</u>		<u>2,133,845</u>	

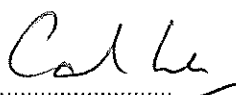
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 12/9/25



 Mr C A Les
 Trustee

Company registration number 07890996 (England and Wales)

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		7,663		(33,905)
Investing activities					
Purchase of tangible fixed assets		(28,240)		(2,220)	
Investment income received		47,692		24,268	
Net cash generated from investing activities			19,452		22,048
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			27,115		(11,857)
Cash and cash equivalents at beginning of year			1,281,897		1,293,754
Cash and cash equivalents at end of year			1,309,012		1,281,897

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

North Yorkshire Citizens Advice & Law Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

277 High Street
North End
Northallerton
North Yorkshire
DL7 8DW

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 25 years / Straight line over 50 years
Improvements to Property	Straight line over 50 years / Straight line over 5 years
Plant and equipment	Straight line over 5 years
Computers	Straight line over 5 years
Motor vehicles	Straight line over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	35,390	-	35,390	24,689	249	24,938

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Information and Advice Services						
Grants and contracts income	1,319,699	2,678,009	3,997,708	784,901	2,886,151	3,671,052
Room hire and miscellaneous income	39,001	6,667	45,668	44,345	-	44,345
	<u>1,358,700</u>	<u>2,684,676</u>	<u>4,043,376</u>	<u>829,246</u>	<u>2,886,151</u>	<u>3,715,397</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Bank interest received	<u>47,692</u>	<u>24,268</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Information and Advice Services 2025 £	Information and Advice Services 2024 £
Direct costs		
Staff costs	2,495,902	2,239,413
Depreciation and impairment	32,434	32,426
Premises costs	18,573	16,429
Office and administration costs	31,143	38,224
Computer and IT costs	41,882	50,635
Staff and volunteer costs	79,592	64,259
Legal and professional costs	28,288	27,663
Partner Payments	690,137	534,926
Irrecoverable VAT	429	77
	<u>3,418,380</u>	<u>3,004,052</u>
Share of support and governance costs (see note 7)		
Support	678,171	626,330
	<u>4,096,551</u>	<u>3,630,382</u>
Analysis by fund		
Unrestricted funds - general	1,247,799	1,009,767
Restricted funds	2,848,752	2,620,615
	<u>4,096,551</u>	<u>3,630,382</u>

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	383,753	363,893
Premises costs	144,447	134,905
Office and Administration costs	63,766	57,792
Computer and IT costs	31,902	33,730
Staff and Volunteer costs	22,365	-
Legal and Professional costs	20,563	18,498
Motor and Travel costs	-	6,712
Governance costs	11,375	10,800
	<u>678,171</u>	<u>626,330</u>
Analysed between:		
Information and Advice Services	<u>678,171</u>	<u>626,330</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	11,375	10,800
	Depreciation of owned tangible fixed assets	32,434	32,426
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total head count	123	119
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	2,603,539	2,362,985
Social security costs	218,769	188,485
Other pension costs	57,347	51,836
	<u> </u>	<u> </u>
	2,879,655	2,603,306
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	2024
	£	£
Aggregate compensation	60,712	53,889
	<u> </u>	<u> </u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Freehold land and buildings	Improvements to Property	Plant and equipment	Computers	Motor vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2024	833,621	51,943	5,692	2,220	17,034	910,510
Additions	-	28,240	-	-	-	28,240
	<u>833,621</u>	<u>80,183</u>	<u>5,692</u>	<u>2,220</u>	<u>17,034</u>	<u>938,750</u>
At 31 March 2025	833,621	80,183	5,692	2,220	17,034	938,750
Depreciation and impairment						
At 1 April 2024	129,941	20,263	5,692	740	15,085	171,721
Depreciation charged in the year	26,672	3,073	-	740	1,949	32,434
	<u>156,613</u>	<u>23,336</u>	<u>5,692</u>	<u>1,480</u>	<u>17,034</u>	<u>204,155</u>
At 31 March 2025	156,613	23,336	5,692	1,480	17,034	204,155
Carrying amount						
At 31 March 2025	<u>677,008</u>	<u>56,847</u>	<u>-</u>	<u>740</u>	<u>-</u>	<u>734,595</u>
At 31 March 2024	<u>703,680</u>	<u>31,680</u>	<u>-</u>	<u>1,480</u>	<u>1,949</u>	<u>738,789</u>

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	151,648	97,794
Other debtors	23,062	13,746
Prepayments and accrued income	207,731	199,143
	<u>382,441</u>	<u>310,683</u>

14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		68,284	44,664
Deferred income	15	82,725	-
Trade creditors		30,481	29,453
Other creditors		59,022	102,529
Accruals		21,784	20,878
		<u>262,296</u>	<u>197,524</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Deferred income

	2025 £	2024 £
Other deferred income	82,725	-

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	82,725	-
Movements in the year:		
Deferred income at 1 April 2024	-	82,725
Released from previous periods	-	(82,725)
Resources deferred in the year	82,725	-
Deferred income at 31 March 2025	82,725	-

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	57,347	51,836

The company participates in the National Employment Savings Trust pension scheme which operates on a defined contributions basis. The scheme is open to all employees at any time. The assets of the scheme are held separately from those of the company in the independently administered fund. There were no contributions payable or outstanding at the year end.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
AB Charitable Trust	4,186	-	(3,234)	952
Access to Justice (ILTA)	93,970	100,000	(96,044)	97,926
Access to Justice (IOTLS)	7,460	121,934	(123,937)	5,457
Building (Harrogate Land)	194,698	-	(8,956)	185,742
Catterick Connection	20,037	37,255	(46,992)	10,300
Community Fund Advice Matters	-	98,872	(97,874)	998
Craven Wellbeing	-	6,437	(6,437)	-
Eastfield	2,104	8,350	(8,299)	2,155
Energy Redress Scheme	-	84,623	(84,686)	(63)
Fixed Assets	1,480	-	(740)	740
Hardship and Homelessness Prevention	-	45,723	(45,723)	-
Harrogate District Foodbank	6,124	39,504	(42,013)	3,615
Help to Claim	-	200,227	(200,227)	-
Henry Smith	15,948	40,000	(55,948)	-
Homes for Ukraine	13,970	25,772	(39,742)	-
Household Support Fund	-	677,000	(677,000)	-
Hospital	1,095	40,625	(41,495)	225
Macmillan Cancer Support	1,498	98,860	(95,024)	5,334
MaPS Debt Advice	-	153,615	(153,615)	-
Money and Benefits (NYC)	10,964	50,000	(60,964)	-
Nationwide Housing Matters	47,822	-	(24,987)	22,835
Pension Wise	-	107,420	(107,420)	-
Pomoc	775	56,000	(56,775)	-
Rural Advice Bus	7,352	102,230	(92,902)	16,680
Renter' Rights	-	19,966	(19,966)	-
Rise2Thrive	-	33,500	(33,500)	-
Scarborough Energy Advice	842	162,611	(156,832)	6,621
Scarborough Financial Hardship	990	-	(990)	-
Selby & District Foodbank	-	20,374	(18,215)	2,159
Skipton Foodbank	5,099	25,476	(27,767)	2,808
Thrive Together	-	8,112	(5,715)	2,397
Trussell Trust	627	201,232	(201,859)	-
Winter Health	222,372	118,958	(212,874)	128,456
	<u>659,413</u>	<u>2,684,676</u>	<u>(2,848,752)</u>	<u>495,337</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
AB Charitable Trust	-	20,000	(15,814)	4,186
Access to Justice (HALS)	(201)	44,850	(44,649)	-
Access to Justice (ILTA)	-	100,000	(6,030)	93,970
Access to Justice (IOTLS)	-	88,482	(81,022)	7,460
ATI Harrogate	-	5,596	(5,596)	-
Building Fund	203,654	-	(8,956)	194,698
Catterick Connection	-	31,540	(11,503)	20,037
COCOL	-	62,239	(62,239)	-
Community Fund Advice Matters	-	92,152	(92,152)	-
Eastfield	1,627	7,950	(7,473)	2,104
Energy Redress Scheme	299	102,848	(103,147)	-
Fixed Assets	-	-	1,480	1,480
Hardship and Homelessness Prevention	1,184	45,724	(46,908)	-
Harrogate District Foodbank	417	40,633	(34,926)	6,124
Help to Claim	-	142,223	(142,223)	-
Henry Smith	10,466	40,000	(34,518)	15,948
Homes for Ukraine	15,787	51,544	(53,361)	13,970
Hospital	840	38,656	(38,401)	1,095
Macmillian Cancer Support	-	58,399	(56,901)	1,498
MaPS Debt Advice	-	200,649	(200,649)	-
Money and Benefits (NYC)	8,270	40,000	(37,306)	10,964
Nationwide Housing Matters	-	53,000	(5,178)	47,822
Northern Powergrid	-	80,000	(80,000)	-
NYC Fuel Vouchers	-	520,000	(520,000)	-
Pension Wise	-	127,704	(127,704)	-
Pomoc	-	57,095	(56,320)	775
Rural Advice Bus	11,274	100,196	(104,118)	7,352
Ryedale DC Cost of Living	10,262	-	(10,262)	-
Scarborough Energy Advice	2,174	89,959	(91,291)	842
Scarborough Financial Hardship	6,796	-	(5,806)	990
Selby & District Foodbank	877	20,026	(20,903)	-
Shared Prosperity Fund	-	19,152	(19,152)	-
Skipton Foodbank	-	6,553	(1,454)	5,099
Trussell Trust	-	229,803	(229,176)	627
Winter Health	119,902	369,427	(266,957)	222,372
	<u>393,628</u>	<u>2,886,400</u>	<u>(2,620,615)</u>	<u>659,413</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Restricted funds are for the following purposes:

AB Charitable Trust - Funding to assist with proving core activities of the Law Centre.

Access to Justice – Improving Lives Through Advice (ILTA)

Supported by The National Lottery Community Fund, providing access to specialist social welfare legal advice. A new 5-year funding programme delivered by the Access to Justice Foundation, designed to support the delivery of free legal advice to marginalised people and communities across England.

Access to Justice – Improving Outcomes Through Legal Support (IOTLS)

Working to sustain and improve access to early social welfare and family legal support and advice enabling users to resolve their problems as early as possible and avoid the need for court or tribunal proceedings where possible. If court or tribunal proceedings are needed then support is provided to help people navigate the process effectively including preparation for court and at court as required.

Advice Matters - The Community Fund

Based in Selby, the project delivers welfare benefits and debt advice to individuals and to front line workers in other organisations. The funding also enables us to recruit and train volunteers to deliver advice.

Building Fund

The fund was used to purchase the freehold property at Northallerton which would be refundable to the Big Lottery on subsequent disposal of the property. The balance will fund the future depreciation of the freehold property and other fixed assets purchased with the funding.

Catterick Connection & Veterans' Foundation Support

Funded by the Armed Forces Covenant Fund Trust and Veterans' Foundation. Providing face to face drop in advice sessions to serving personnel, their families and veterans. Access to a specialist debt adviser is also available to assist with improved financial stability and solvency. Also assisting with overall wellbeing and family relationships.

Craven Wellbeing

A joint working agreement with Bradford VCS Alliance Ltd to deliver a Wellbeing Network programme across Craven. Providing drop in sessions with an adviser. NYCALC also provided training for staff members relating to welfare benefit advice to ensure best use of appointments.

Eastfield

One-year grant funded by the Eastfield Parish Council for the purpose of delivering generalist advice to the residents of the Eastfield area of Scarborough. This funding is reviewed every year, but has been awarded since 2007.

Energy Redress Scheme

Project to fund specialist energy advisers and community champions. Successful bid for a larger project which funds these workers and other partner agencies. The Energy Redress fund is paid for via fines on energy companies. Ends Jan 27.

Hardship and Homeless Prevention

Funded by the Hambleton District of North Yorkshire Council to give bespoke specialist advice by telephone, face to face and outreach appointments to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available, or through an inability to express their needs effectively. Project ended Mar 25.

Help to Claim

Funded by the DWP to provide support and advice for individuals claiming Universal Credit for the first time.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Harrogate District Foodbank

A project to provide face to face outreach service across the Harrogate District foodbank centres offering an access point for people in Harrogate who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role.

Henry Smith

A three-year project advising and assisting clients with mental health problems within the Scarborough area. Project ended Mar 25.

Homes for Ukraine

Funded by the Hambleton District of North Yorkshire Council a project aiding Ukrainian guests and hosts alike with the navigation of the complex system of benefits, rules and entitlements. The caseworker acts as a referral point and an advocate ensuring assistance is available for benefits, debt and housing, etc. Funded until Mar 26.

York Against Cancer - Hospital

Project to provide welfare benefit and general advice in the Cancer Care Unit at Scarborough Hospital. This project is generously funded by York Against Cancer on a year by year basis. Current funding ends in December 2025.

Household Support Fund (NYC)

Funds received from the Department of Work and Pensions via North Yorkshire Council to be disseminated in the form of energy vouchers and other fuel payments to residents identified to be in need that live within North Yorkshire.

Macmillan Cancer Support

A project that aims to ensure all people affected by cancer in North Yorkshire including their carers and families are able to alleviate problems significantly impeding their ability to manage and live with their illness. Issues focus primarily on money, housing and employment. Incorporated seamlessly with the existing provision by York Against Cancer in Scarborough and Macmillan's Sir Robert Ogden Centres in Harrogate and Northallerton, creating a fully joined up service across the whole county.

Money Advice Service Debt Advice Project (MaPS)

This fund is to provide specialist debt advice to individuals experiencing financial difficulty who reside in North Yorkshire.

Money & Benefits (NYC)

Staff provided income generating advice focused on debt employment and benefits across North Yorkshire. Funded by NYCC stronger communities programme, the Lottery Awards For All. Ended Mar 25.

Nationwide Housing Matters

Project to provide housing advice to those who are at most at risk of homelessness with a focus on mental health and foodbank users. Project provides generalist and specialist advice including court representation. Need to apply for funding each year.

Pension Wise

This is a project to provide information on pension access rights for those who are aged 55 years and over across the whole of North Yorkshire and York.

Pomoc

Funding to provide services to local East European Communities in Scarborough and Ryedale. The work includes help with EUSS applications, accessing local services and community development work. This work is funded by NYCC, SBC, the NY Police and Fire Commissioner, NY Clinical Commissioning Group. The project funding ended in Mar 25.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Renters' Rights

An Awards for All funded project via The National Lottery Community Fund. Aimed to ensure people in North Yorkshire enjoy safe and secure homes and benefit from the essential shelter and stability it brings

Rise2Thrive

A continuation of the ATI Project Shared Prosperity Fund, which is part of the national Building Better Opportunities programme, funded by the Big Lottery Fund and European Social Fund.

Rural Advice Bus - The Big Lottery Fund

This fund is a continuation of the Reaching Richmondshire fund to provide a service offering advice and support to people residing in the rural communities of Hambleton and Richmondshire via outreach, home visits, telephone, email. The Rural Advice Bus also provides communities in our most hard to reach rural areas with a large range of services both from ourselves and our partner organisations.

Scarborough Energy Advice

Funded by British Gas Energy Trust the project delivers a Money and Energy Advice Service to those most in need in the Scarborough District area. Advice is provided on a one-to-one basis by advisers trained in specialist debt advice work, from our centrally based office and via outreach, working with partners around the area and linking into other services ensuring those who are vulnerable, e.g.: people with severe mental health issues, people for whom English is not their first language, people experiencing extreme poverty, people whose children are at risk can easily access this service. Funded to end Mar 26.

Scarborough Financial Hardship

Funding provided by DEFRA Covid response through NYC and the former Scarborough BC, with contributions from Two Ridings Community Fund, Sirius Foundation and the former CA Craven and Harrogate.

Selby & District Foodbank

A project to provide face to face outreach service across the Selby District foodbank centres offering an access point for people in Selby who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role.

Skipton Foodbank

A project to provide face to face outreach service across the Skipton foodbank centres offering an access point for people in Skipton who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role.

Thrive Together

Defence Medical Welfare Service Armed Forces Covenant Fund Trust Project ensuring veterans, their carers and families can access effective and coordinated support, when needed, moving seamlessly between statutory and third sectors.

Trussell Trust – Help Through Hardship (HTH)

Also known as Help through Hardship. Phoneline funded by Trussell Trust to give advice to users of foodbanks. A national project funded until end of March 2026.

Winter Health

Project that receives funding from North Yorkshire Council and other funds via Citizens Advice. Provide a Single Point of Contact (SPOC) providing access via the internet and telephone to help North Yorkshire residents living in or at risk of a cold home, fuel poverty, struggling to afford their energy bills, or worried about winter. The aim is to try and reduce the impact of seasonal climate change on the health and well being of the population, reducing fuel poverty and preventing avoidable ill health. Funded to end Sep 25.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Unrestricted Fund - NYC	-	790,879	(838,969)	48,090	-
General Fund	658,355	641,587	(408,830)	(108,462)	782,650
Designated Fund - Advice Van	10,000	-	-	-	10,000
Designated Fund - Contractual Commitment	197,191	-	-	57,454	254,645
Designated Fund - Equipment	5,866	-	-	(3,090)	2,776
Designated Fund - Fixed Assets	544,091	-	-	4,762	548,853
Designated Fund - Premises	45,183	-	-	1,246	46,429
Unrestricted Fund - Work in Progress	13,746	9,316	-	-	23,062
	<u>1,474,432</u>	<u>1,441,782</u>	<u>(1,247,799)</u>	<u>-</u>	<u>1,668,415</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18	Unrestricted funds	Previous year:	(Continued)				
			At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
		Unrestricted Fund - Financial Development	7,246	-	-	(7,246)	-
		Unrestricted Fund - NYC	32,078	330,899	(330,036)	(32,941)	-
		Designated Fund - Advice Van	10,000	-	-	-	10,000
		Designated Fund - Contractual Commitment	169,200	-	-	27,991	197,191
		Designated Fund - Equipment	8,700	-	-	(2,834)	5,866
		Designated Fund - Fixed Assets	565,342	-	-	(21,251)	544,091
		Designated Fund - Premises	36,000	-	-	9,183	45,183
		Unrestricted Fund - Work in Progress	-	-	-	13,746	13,746
		General funds	777,430	547,304	(679,731)	13,352	658,355
			1,605,996	878,203	(1,009,767)	-	1,474,432

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	548,853	185,742	734,595
Current assets/(liabilities)	1,119,562	309,595	1,429,157
	<u>1,668,415</u>	<u>495,337</u>	<u>2,163,752</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	544,091	194,698	738,789
Current assets/(liabilities)	930,341	464,715	1,395,056
	<u>1,474,432</u>	<u>659,413</u>	<u>2,133,845</u>

20 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	25,200	24,700
Between two and five years	80,100	24,050
In over five years	9,750	-
	<u>115,050</u>	<u>48,750</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Cash generated from/(absorbed by) operations	2025 £	2024 £
Surplus for the year	29,907	134,221
Adjustments for:		
Investment income recognised in statement of financial activities	(47,692)	(24,268)
Depreciation and impairment of tangible fixed assets	32,434	32,426
Movements in working capital:		
(Increase) in debtors	(71,758)	(150,465)
(Decrease)/increase in creditors	(17,953)	56,906
Increase/(decrease) in deferred income	82,725	(82,725)
Cash generated from/(absorbed by) operations	<u>7,663</u>	<u>(33,905)</u>
23 Analysis of changes in net funds		
The charity had no material debt during the year.		

Accounts

Supporting
communities
across all
areas of
North
Yorkshire



Craven



Hambleton



Harrogate



Richmondshire



Ryedale



Selby



Scarborough

About Us

We are North Yorkshire Citizens Advice & Law Centre

We provide free, independent, confidential, and impartial advice, and campaign on the big issues affecting people's lives.

We can all face problems that seem complicated or intimidating. At North Yorkshire Citizens Advice & Law Centre, we believe no one should have to face these problems without good quality, independent advice.

We are an independent charity and part of the Citizens Advice Network across England and Wales. We are also part of the Law Centres Network and value the independent spirit and principles on which the Law Centre tradition lays.

We value diversity, promote quality and challenge discrimination wherever we see it.

Our Mission

To provide advice and legal help that helps people to overcome their problems.

Our Vision

Is for people to have the knowledge and confidence they need to find their way forward, whoever they are and whatever problem they face.

North Yorkshire Citizens Advice & Law Centre

Registered office: 277 High Street, Northallerton, North Yorkshire DL7 8DW.

Charity Registration Number 1146084.

A Company limited by Guarantee in England Number 07890996.

Authorised and regulated by the Financial Conduct Authority FRN: 617621.



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Statement of Internal Control

The trustee board of North Yorkshire Citizens Advice & Law Centre oversees the information security of all personal information of our clients, staff, funders, and strategic partners that is processed. North Yorkshire Citizens Advice & Law Centre holds joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service.

An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the General Data Protection Regulation and Data Protection Act 2018.

Foreword from our Chair

Firstly my thanks go to all of my fellow board members and others who volunteer their time and effort to North Yorkshire Citizens Advice & Law Centre. Volunteering is one of the most important ways of showing care to your community and we greatly value all our volunteers' efforts.

Thank you also to our staff who have worked so hard this year. This report shows this charity demonstrating increasing value for money, increasing income gained for the people of North Yorkshire and increasing services for the people of North Yorkshire without further costs to the public purse.

It also shows how it is possible to deliver a multi-channel service across North Yorkshire while keeping true to the individual needs of each area. We understand that the next few years may not be easy but we are determined to keep delivering and improving for our communities and to keep working in partnership.

Carl Les, Chair



23,633

people helped
in 2023/24,
10% increase
on 2022/23.



138,349

issues dealt with
in 2023/24,
32% increase
on 2022/23.

The help I received helped to put me on the right path to get answers to my problem. Although not resolved as yet, I am further forward. The care and professionalism was outstanding, we are so lucky to have this service.

Client quote from the Client Experience survey.

Our impact this year

Whether dealing with a single issue or a complex set of problems that requires more specialist support, this year we provided advice, support, or information to 23,633 people directly over the phone, by email, webchat, or face to face at our main offices, outreach locations, and scheduled visits of the advice bus and van.

Key statistics for 2023/24



47,654

contacts
by telephone

8% increase on 2022/23



33,442

contacts by
email or webchat

25% increase on 2022/23



10,880

contacts
in person

54% increase on 2022/23



£25,177,599

Income gain

45% increase on 2022/23



£2,747,456

Debt written off

11% increase on 2022/23

Top five issues in 2023/24



17,095

people helped with
benefits advice

18% increase on 2022/23



3,385

people helped with
debt advice

18% increase on 2022/23



6,324

people helped with
energy (fuel) advice

23% increase on 2022/23



3,560

people helped with
housing advice

30% increase on 2022/23



1,746

people helped with
employment advice

13% increase on 2022/23

Chief Executive Officer's report

Truly we have so much to be grateful for this year. We have seen a real coming together of staff, volunteers and trustee board members when our communities needed them.

We have launched more specialist services and again increased the numbers of people we are helping in North Yorkshire. This is reflected by the increase in financial gains for the people of North Yorkshire shown in this report and helps demonstrate how prevention is financially and socially better for our communities.

One of the most important achievements of this year was our continued merging of our services and the expansion of our alternative points of delivery in our expanding outreach services across North Yorkshire. In addition we also saw a good mixture of our community engaging with our online services while those who are vulnerable still accessing the face to face services that are so highly valued.

We must also give a big thanks to all of our partners who we rely on so heavily to be partners in our communities. From statutory sector partners such as North Yorkshire Council, town councils and ICBs, to the Community and Voluntary sector who we are immensely proud of belong to in these challenging times. Our partner charities are amazing and we value you all.

Carol Shreeve, CEO

For every £1 invested in our service in 2023/24, we generated:

£19.85 public value

Wider economic and social benefits. improvements in participation and productivity for clients and volunteers.

£13.26 in value to the people we help

Income gained through benefits debts written off, and consumer problems solved.

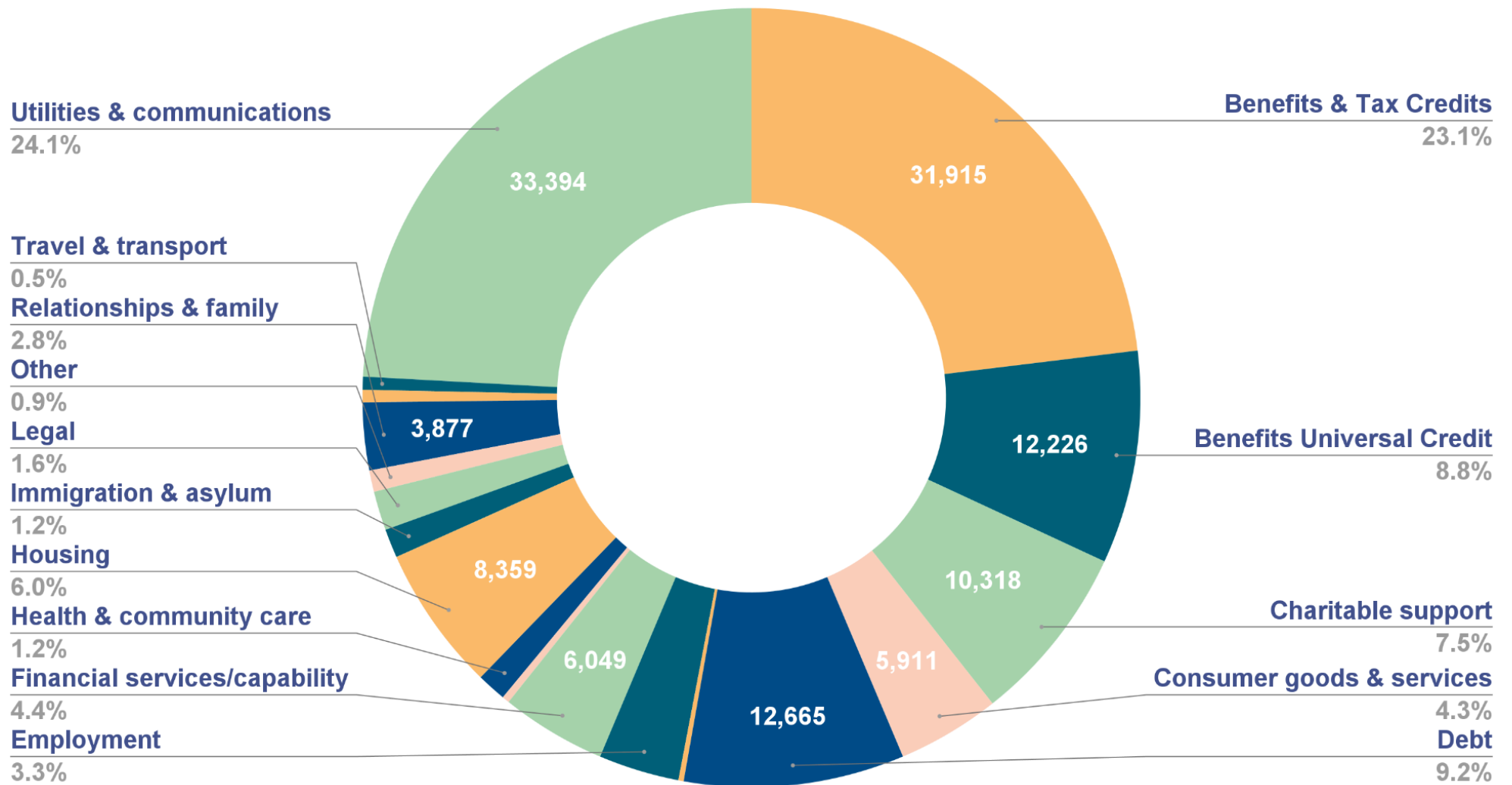
£2.74 in fiscal value

Reduction in health service demand, LA homelessness service, and out-of-work benefits for clients and volunteers.

The people we help, our funders and the organisations we work with see the value we deliver and the impact we are making. It is impossible to put a financial value on everything we do – but where we can, we have.

We have used a Treasury-approved model to provide the figures detailed.

All issues we helped with this year



Treasurer's report

I would like to thank all the organisations and people who provide funds to North Yorkshire Citizens Advice & Law Centre which allows the delivery of all our projects and services to an ever increasing number of clients. This annual report shows the wide range of projects we are delivering and the increasing number of different funders we rely on.

Income and expenditure figures are shown in the table below. Income decreased by 5% but it should be noted that the income figure for 2022/23 was significantly increased by the accounting treatment of the assets of the two Citizens Advice organisations we merged with during that year. A full explanation of this is contained within the 2022/23 Financial Statements. Excluding the impact of that one-off event would have resulted in income of just over £3 million for 2022/23, so income is significantly higher for 2023-24 using that as a comparison.

Expenditure increased during 2023/24 as new staff were taken on to deliver new and extended projects.

I would like to pay tribute to our Leadership team for their continuing success in obtaining additional funds for new and existing projects; this demonstrates that funders recognise the importance of the work we currently do and the need to fund new projects to meet emerging needs.

The Finance team has successfully dealt with new projects starting and the resulting complications in accounting and have ensured that the Trustee Board were fully briefed on the finances of the organisation throughout the year.

Carol has highlighted in her CEO's report the increasing demand for our services; we can move forward to meet these challenges on a solid financial footing.

	Year end 31-03-23	Year end 31-03-2024	Increase / (Decrease)
Income	£3,948,991	£3,764,603	(5%)
Expenditure	£3,084,803	£3,630,382	18%

A copy of our full accounts can be obtained, on request.

Robert Pringle, Vice Chair and Treasurer

Financial value of our volunteers



£803,105

estimated value of our
84 volunteers in 2023/24

Client experience survey



The Client Experience survey helps us understand how well we are meeting the needs and expectations of our clients.

ALL clients are asked for their permission before the survey is sent out.

The survey asks questions relating to client experience and invites further comments that clients wish to provide, surveys are anonymised.

94% stated that they were satisfied with their overall experience of our service

87% stated that they would recommend our service to friends and family

79% stated that it was easy to access our service

72% stated that our service had helped them find a way forward

76% stated that their problem had been resolved

66% stated that after the help they received they felt less stressed, depressed or anxious

50% stated that after the help they received they felt their physical health had improved

Further comments from survey:

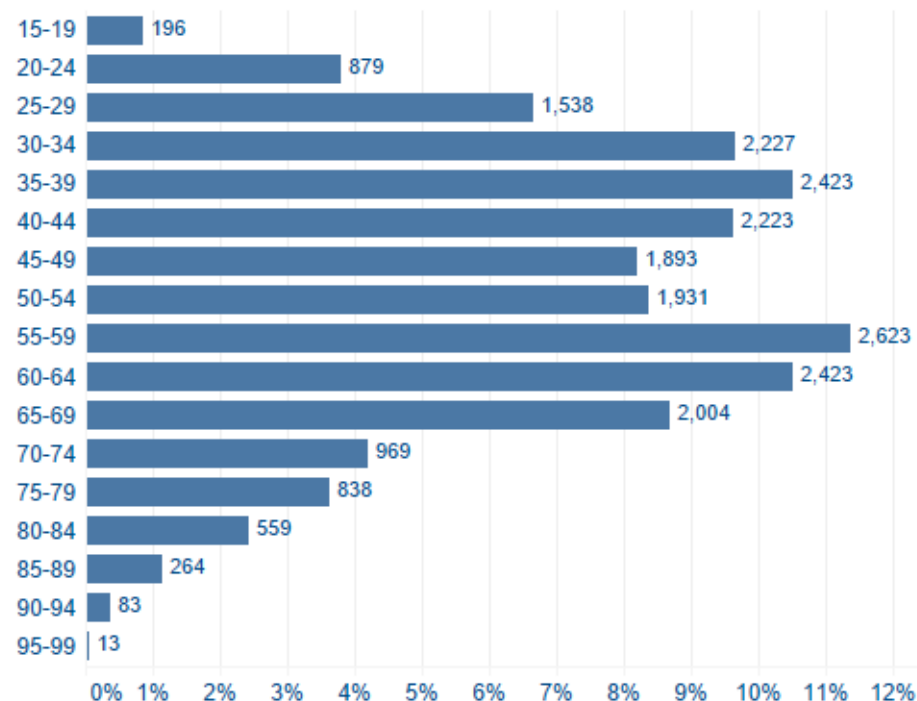
'I was so stressed and was struggling with letters I was getting, the person I saw didn't make me feel stupid as sometimes I find things difficult. Thank you.'

'Once I got through I found the adviser very helpful, but they had to take down a lot of information before they could begin to address my inquiry. The adviser promised to call back and did, twice in fact. She was extremely helpful.'

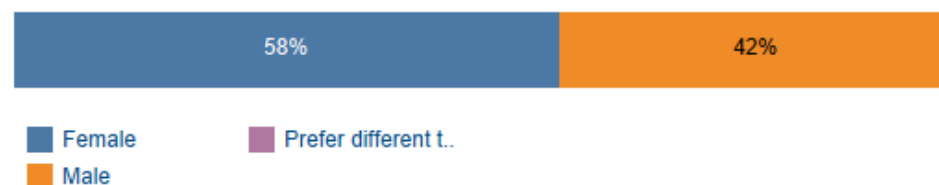
'The help and advice I was given was very helpful and given in a professional manner. I was told that it wasn't possible to receive the help I was hoping for and this definitive answer was helpful. The follow up was reassuring. Thank you.'

Client profiles

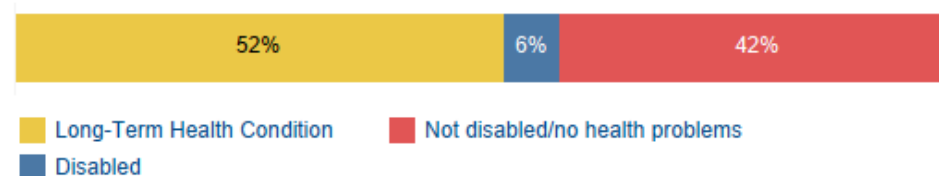
Age



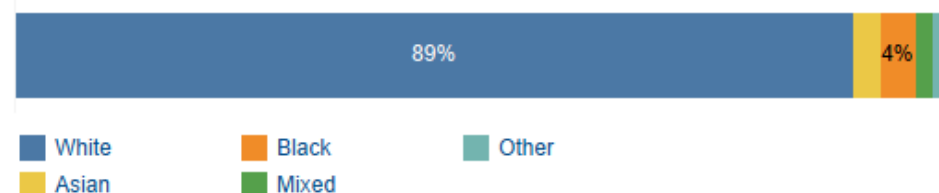
Gender



Disability / Long-term health



Ethnicity



Our service

Generalist service

We are a vital open-door service for many people. Our service is delivered through our core service, projects, and specialist advice including debt, welfare benefits, employment, housing, family law, discrimination, and immigration.

Our communications team promotes our service through social media platforms and the news section on our website. The team also promotes the work of our partners and keeps MPs of our areas up to date on our activities and campaigns.

Local offices

We have 8 local offices based in Harrogate, Malton, Northallerton, Richmond, Skipton, Scarborough, Selby and Whitby.

Adviceline

You can contact us every weekday,
9.00am to 4.30pm, by calling
0808 278 7900 Freephone.

Drop-ins

We run drop-in sessions at all our offices and at outreach locations in North Yorkshire.

Website

For information about all our services and how to access them, visit our website at www.cany.org.uk

Outreach service

Our outreach service is delivered mainly by volunteers and we thank them for all their hard work in delivering this important service to our local communities in North Yorkshire, which includes 5 food banks across Harrogate, Skipton and Selby. During the summer months to increase awareness of our service, we also attend community events across the county.

We have been approached by a number of smaller communities asking if it would be possible for us to deliver an outreach session due to lack of public transport and residents not confident / able to use Adviceline. For example, RAF Leeming has no public transport and currently there are families living there from both the RAF and Army and unless they have transport, they are unable to access any of the drop-in sessions at the Northallerton or Richmond offices if they require a face to face meeting.

Volunteers who have expressed an interest in covering outreach complete mandatory adviser training first, covering Adviceline or face to face office drop-in sessions to ensure they have relevant knowledge, experience and confidence. The outreach delivery rota enables us to cover sessions over a longer period of time and ensures an even distribution of the sessions amongst volunteers.

Further information on our volunteers and volunteering with us can be found on page 24 of this report.

Outreach projects

Rural Reach Information and Advice Bus and Van

Funded by the National Lottery Community Fund and North Yorkshire Council.

Catterick Garrison Connection

Funded by the Army Covenant Fund and Veterans. Supporting serving personnel, veterans, and their families.

Foodbank outreaches in Harrogate, Ryedale and Selby

Funded by the Trussell Trust.

Homes for Ukraine

Funded by North Yorkshire Council. Support and advice for Ukrainian nationals, sponsors or family hosts.

POMOC

Funded by North Yorkshire Council. Provided support and advice to Eastern European residents in Scarborough and Ryedale.

Hambleton Extended and Enhanced Housing Support

Funded by NYC and delivered to residents in Hambleton, utilising a blended mix of advice channels but focusing on face to face advice at outreach locations within Hambleton.

SHIC Cuppa Connect - Hambleton and Richmondshire

Funded by North Yorkshire Council. Partnership working across Hambleton and Richmondshire, signposting people to support available from Citizens Advice and other organisations.



The Advice Bus and Van taking our service into rural and isolated communities.



How we helped Diane

Name has been changed to protect their identity.

Background

Diane is of pension age, living in a private rented property, and has complex physical and mental health issues. Diane contacted our Adviceline service seeking advice on claiming disability benefits and general income maximisation.

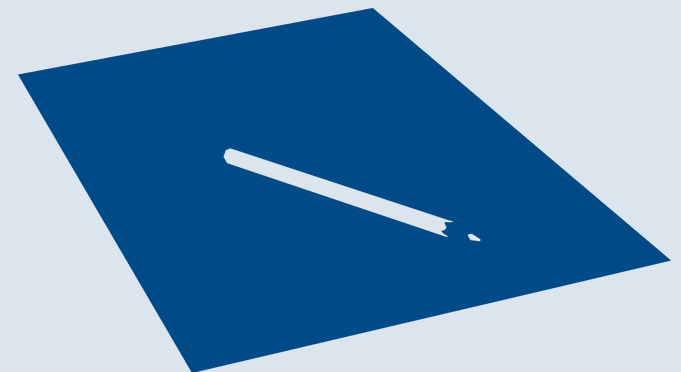
Diane was employed and relied on her income from overtime at work but was finding that overtime was starting to be offered to younger employees rather than her so she was dealing with a drop in her income and paying off debts.

Advice and outcomes

Our adviser helped Diane with the following:

- claiming for Attendance Allowance which was awarded and linked to her Cost of Living entitlements
- identified a housing benefit entitlement which would allow her to also claim a discretionary housing payment for her remaining rent

- referred Diane to the local food bank to reduce food costs
- identified she was eligible for financial support from grant-giving charities based on her employment history
- advised Diane that she could save money by switching to a social tariff for water
- offered her debt, employment and discrimination advice
- advised Diane on how to request assessment for aids and adaptations to remain independent and safe at home.



Law Centre

In 2023/24 the Law Centre team advised, assisted and represented clients with a wide range of legal issues.

North Yorkshire Citizens Advice & Law Centre covers York and North Yorkshire. The Law Centre has a range of funding contracts to provide services in family law, housing, employment, and asylum and Immigration.

To make a referral into any of our specialist legal teams, please email our Law Centre team at:

lawcentre@northyorkslca.org.uk

or call our FREE advice line on **0808 278 7900**

We're always looking to make connections with local solicitors who would like to offer pro bono advice. If you'd like to talk to us about opportunities, please get in touch.

Areas of law covered

Family and relationships

Providing guidance, support and casework for people with family and relationship issues.

Housing

Providing advice and casework on a variety of housing issues, including representation at Court.

Employment

Providing guidance, support and casework for people with employment issues.

Asylum and immigration

Providing guidance, support and help accessing legal services for people with asylum and immigration matters.

Law Centre funding

Thank you to all the funders who have supported the development of the Law Centre in 2023/24:

- AB Charitable Trust
- Access to Justice Foundation
- Legal Aid Agency
- Ministry of Justice
- National Lottery Community Fund
- Nationwide Community Fund.



How we helped Sarah

Name has been changed to protect their identity.

Background

We first met Sarah at court, she was very nervous and was there with family to support her but no legal representation. Her landlord was trying to evict her for rent arrears she didn't believe she owed.

How we helped

The first thing we did was to listen to Sarah's story whilst reviewing the documents she'd brought to court with her. One of these documents suggested that she wasn't liable for the rent in the property due to a separate agreement. Whilst the document wasn't signed, Sarah believed there was a signed copy she could get hold of if she had the time.

After speaking to the landlord's representative, it became apparent he was aware of the document but had not made the court aware of it, and also that he had been making numerous efforts to get Sarah to agree a date to move out of the property, putting pressure on her when she was already vulnerable through personal circumstance.

At the first court hearing, we were able to secure an adjournment to give Sarah a chance to obtain a signed copy of the document needed to evidence her position and draft a defence.

Using different funding options available to us, we then worked with Sarah to obtain the signed document and drafted a defence on her behalf. Upon receiving this, the landlord's solicitor agreed to discontinue their claim for possession and rent arrears.

This was a fantastic result for an extremely vulnerable client and prevented a miscarriage of justice.



Energy Advice

Warm & Well in North Yorkshire, funded by North Yorkshire Council, is a single point of contact that allows people to access information, advice and support on a range of issues.

From 1st April 2023 to 31st March 2024, the Warm and Well Single Point of Contact supported **6,324** clients with **43,765** issues and achieved **£5,951,501** in income gains.

Over the last year, we are seeing an increasing complexity in the issues people are coming to us with.

Energy debt, affordability and disconnection are still a rising concern and now a lot of people have no reserve or back up funds to pay for their energy or other household essentials. The holistic support we offer to the clients referred to us for energy advice enables us to identify underlying issues, provide advice and empower our clients to try and find ways to deal with the effects of not being able to afford essentials and living on a negative budget.

Subject to eligibility, through the NYC Household Support Fund, British Gas Energy Trust and other funders, Warm & Well in North Yorkshire can provide financial support through the distribution of fuel vouchers, help towards energy bills or other energy costs including LPG, oil, coal and logs.



We continue to look into ways of maximising client's income by completing:

- Benefit checks
- Budgeting
- Providing energy saving tips and advice on efficiency measures
- Supporting with more complex issues such as billing and meter issues, complaints to suppliers and energy comparison and switching
- Signing vulnerable households up to the Priority Services Register
- Referrals to our internal specialist services or external organisations if they are better placed to help.

On the following page are details of our Energy Advice funders and we thank them for their continued support.



Energy Advice funders

Energy Redress

Funded through the Energy Industry Voluntary Redress Scheme.
www.energyredress.org.uk

Scarborough Energy Advice Project

Funded by the British Gas Energy Trust, providing energy advice to people living in Scarborough and District.

Surviving Winter Fund

Funded by the Two Ridings Community Foundation.

Fuel Bank Foundation and Heat Fund

We continue to work with the Fuel Bank Foundation, supplementing the funding from the Household Support Fund.

NEA - Smart Energy GB in Communities

The purpose of the grant is to ensure people in the target group understand the benefits of smart meters and increase the likelihood that people in the target group would seek or accept a smart meter.

Northern Powergrid

We are working with other local Citizens Advice offices to deliver an Energy Advice Service funded by Northern Powergrid. The service is a dedicated helpline to help clients across Yorkshire and the North East. This service is an additional resource to help with continued high demand we are experiencing for people needing energy advice.

The following projects are funded by Citizens Advice.

Energy Advice Programme 2023/24 - Providing one to one energy advice appointments to clients who are in or at risk of fuel poverty. They may be vulnerable and struggling to pay their bills.

Energy Outreach Project 2023/24 - Outreach focused energy advice project aiming to provide energy advice to vulnerable consumers in the places they live their lives.

Energy Outreach Project - Regional Lead - Project to deliver training on energy advice issues to frontline workers.

Energy Caseworker - Support for clients with capability needs which might affect them taking action themselves and / or because the issues they need to address are complex and need specialist support. Clients using this service will be experiencing high levels of disadvantage and vulnerability and be from areas experiencing deprivation.

Carbon Monoxide Advice Programme

Funded by the four Gas Delivery Networks (GDNs) across England And Wales. Southern Gas Network (SGN) is the lead partner. Providing one to one energy and carbon monoxide (CO) advice to vulnerable clients, raising awareness of the dangers of CO, energy advice, maximising income through benefit checks, and signing up clients to appropriate schemes such as the Priority Services Register.

How we helped Alison

Name has been changed to protect their identity.

Background

Alison lives with her adult son in a housing association rented property. She has severe mental health issues and anxiety, and is struggling with her cost of living. Alison claims means-tested benefits and is in the middle of a stressful review process of her Personal Independence Payment (PIP) claim which has halted her PIP payments. Alison was also in her emergency credit on her gas meter and close to her emergency credit on her electricity meter.

Advice and outcomes

Alison was contacted by our adviser to complete an exploration into her circumstances. Her benefits, debt and energy issues were all taken into account.

Following her benefit check, Alison was advised that her PIP payments should not stop during the review period and she should contact the DWP to ensure that this doesn't happen. Alison was also advised that she could be claiming Limited Capability for Work-Related Activity and was advised to complete a UC50 form so that she could be reassessed. Alison was also advised on how to apply for Discretionary Housing Payments to make up the shortfall in her rent, something she was unaware of.

Alison was issued a fuel voucher to top up her energy meters, given advice on lowering energy costs, and was advised to sign up to the Priority Services Register and why she should do so.

- Alison was empowered to sign up to the Priority Services Register
- If Alison's application for a Discretionary Housing Payment is successful, she will be better off by £50 per month for up to six months depending on the Local Council's scheme
- Alison received a £33 energy meter top up voucher
- If Alison's claim is successful, she could get the Limited Capability for Work-Related Activity element added to her Universal Credit claim, and be better off by £416.19 per month
- Finally, Alison was advised on how to lower her energy bills and could potentially save £567 annually.

Warm & Well
in North Yorkshire

Money and Benefits Advice

In 2023/24 the specialist Debt and Welfare Benefit Teams achieved the following:

- Helped 3,385 people with 12,665 debt issues
- Helped 17,095 people with 44,140 benefits issues
- Achieved income gains totalling £21.4 million through benefits, income maximisation, and budgeting advice
- £2.75 million of debt written off via insolvency options
- Dealt with an average of £10,032 worth of debt per client.

Debt Advice

The Cost of Living crisis continues to have a huge impact on many of our clients with an ever-increasing number of budgets seeing a deficit after paying essential bills. For many, this means making the choice between paying their rent, council tax, water, fuel or stop these payments in order to buy food to feed themselves and their families.

Whilst Government support has provided help towards fuel bills, the cost of gas, electricity and oil has meant many clients are still struggling to cover these essential costs.

Unfortunately, many of our cases are complicated and complex and need much more than debt advice. In order to achieve the best possible outcomes for clients, we have to consider the whole picture.

Benefits Advice

This year we have been maintaining and growing our welfare benefit service in several ways.

Firstly, we have received continuation funding from North Yorkshire Council for our Money and Benefits service which has allowed us to do prevention work in this area across North Yorkshire. The statistics given show the demand there is for our disability and income form advice service. To address this, we have developed our partnership with Macmillan and York Against Cancer to employ a full time benefit adviser across North Yorkshire to give advice to those with a life-threatening diagnosis.

In addition, we are developing two welfare benefit specialist advisers who are assisting clients in appealing decisions at tribunal and working with other local Citizens Advice and Law Centres across Yorkshire to challenge unfair decisions. We are looking to expand funding in this area with a legal aid contract in the new year.



How we helped Jon

Name has been changed to protect their identity.

Background

Jon was referred to our Money and Benefits service for assistance with his claim for Personal Independence Payment (PIP) and Universal Credit (UC) application. During the initial appointment it became clear that Jon has been without income for the past two months following a lengthy hospital stay.

Prior to hospitalisation, Jon received Employment and Support Allowance (ESA) and was placed in the support group. However, upon visiting the jobcentre with a community support worker, he was advised to apply for Universal Credit instead.

Advice and outcomes

Through exploration by the adviser, it was determined that Jon's claim for PIP was viable and the adviser assisted him with the application process. The adviser also investigated the reasons behind his ESA termination and supported his late challenge against this decision. Considering Jon's health vulnerability, lack of income and potential for re-hospitalisation, the adviser treated the matter with urgency.

After numerous contacts and escalation with the jobcentre, Jon's ESA was reinstated with arrears. This restored Jon's bi-weekly income of £259 and backdated benefits.

The adviser believes that Jon meets the criteria for both PIP components. A successful PIP claim would increase Jon's ESA by £76 per week. This option wouldn't be available under UC where additional requirements such as an identity check appointment and mandatory work search appointments (before the relevant decision was migrated from the legacy system) could, and likely would, further deteriorate his health.



How we helped Evan

Name has been changed to protect their identity.



Background

The Macmillan Information Centre referred Evan and his wife to the Macmillan Benefits Advice service for a review of their full benefit entitlements and eligibility, as well as for assistance with questions regarding bereavement. Evan is a pensioner and diagnosed with terminal cancer, his wife is below pension age and they have a son.

Evan was already in receipt of Personal Independence Payment (PIP) and his wife has been his carer and not worked for several years; she is in receipt of Carers Allowance.

Advice and outcomes

A full benefit check was carried out to see if Universal Credit was eligible as a mixed age couple but unfortunately they had no entitlement as Evan's pension income was too high.

The family were struggling with the sudden diagnosis and prognosis, so the adviser referred them to the Macmillan Support Line for Counselling support from BUPA. It was also established during the appointment that Evan did not have a

will, so the adviser was able to signpost and assist him in registering for the Macmillan free will service.

Bereavement - the adviser explained that Evan's wife, while under state pension age, would be able to claim a Bereavement Support payment. The adviser also explained the registration process for the Tell Us Once service that will inform all Government agencies of a death.

Pensions – Evan and his wife were not sure regarding occupational pensions so the adviser was able to assist in contacting pension providers to establish that 50% of the pensions would pass to Evan's wife on death.

Funeral costs – the adviser explained about the help with funeral payments as Evan's wife is eligible for benefits in her own right (i.e. UC, or Pension Credit if over pension age).

Grants – Evan was not eligible for a Macmillan grant as his savings were over the threshold of £1,000, however the adviser was able to assist him in looking at other grants from charities related to Evan's previous employment.

Local, regional and national projects

Macmillan Benefits & Advice Service

Funded by Macmillan and delivered in partnership with York and Scarborough Teaching Hospital NHS Foundation Trust and South Tees Hospitals NHS Foundation Trust, the project is dedicated to provide support and advice to those affected by cancer, and their families. Mainly deals with welfare benefit issues but also other areas of advice that are affecting patients' lives.

York Against Cancer Project - Scarborough

Funded by York Against Cancer. A project dedicated for those affected by cancer, and their families. Mainly deals with welfare benefit issues but also other areas of advice that are affecting patients' lives. Delivered with help from the Cancer Information and Support Services Centre at Scarborough Hospital.

Eastfield Outreach - Scarborough

Funded by Eastfield Town Council. Providing generalist advice to the people of Eastfield Town, who are often unable to access our main office service.

Mental Health Advice Project - Scarborough

Funded by Henry Smith Charity. Project providing advice and support for vulnerable individuals with complex needs, in Scarborough and District. Project provides tailored intensive generalist advice to those struggling with mental health issues, whether long or short term. Partnering with support organisations like Rainbow Centre and SWR Mind.

Housing Matters - Scarborough

Funded by the Nationwide Community Foundation. Specialist Housing Caseworker supports clients to prevent homelessness by providing housing-related advice, information, and support, including legal advice and court representation for those at risk of eviction.

Advice Matters - Selby

Addressing the issues associated with financial hardship connected to poor mental health. We provide specialist advice on income maximisation, benefit claims and appeals, money management and debt solutions, alongside mental health interventions to ensure solutions are achievable and sustainable. Advice Matters works with York MIND and Up for Yorkshire who deliver mental health/wellbeing support. Funded by the National Lottery Community Fund.

Selby Advice

We co-ordinate the Selby Advice network of advice and information agencies within Selby District. We host quarterly meetings where training and networking opportunities are offered. We maintain the selbyadvice.org.uk website and circulate news and service updates within the network via email.

Rydale Cost of Living Project

Funded by Ryedale District Council. Advice provided either through face to face outreach at Ryedale House or via telephone appointments. Distribution of small measures, and of Hardship Fund for eligible residents.

Local, regional and national projects

Cuppa Connect

Partnership working across Hambleton and Richmondshire areas. Clients are signposted to support available from Citizens Advice and other organisations. Funded by various pots of funding.

Foodbank projects

Funded by The Trussell Trust. Providing outreach and associated casework in Harrogate, Knaresborough, Starbeck, Selby and Skipton Foodbanks.

Projects funded by North Yorkshire Council

NYC Information and Advice Service (North Yorkshire) -

Delivery information and advice through a single point of contact (telephone, email, and online at www.cany.org.uk).

NYC Money and Benefits Service - Dedicated telephone and email service providing information and advice on benefits, income maximisation and money management.

NYC Household Support Fund Fuel Vouchers - Distributing fuel vouchers and help towards bills and cost of LPG, oil, coal and logs to eligible residents in North Yorkshire who are struggling to pay their energy bills.

In addition to the Energy Advice Programme, the following projects are funded by National Citizens Advice.

Help to Claim – National helpline

Service to provide telephone or webchat advice to clients looking to make their first claim for Universal Credit.

Help through Hardship – National helpline

Helpline is open to clients needing support with food parcels; the aim of the project is to offer advice to clients in crisis by giving income maximisation advice which can include benefit checks and local support grants in addition to issuing a food voucher for either a Trussell Trust or local independent foodbank. Clients with mental health issues are advised and offered a referral to MIND for additional support.

Pension Wise

Funded by the Money and Pensions Service. Guidance service set up to help people aged over 50 with a personal or workplace pension. Appointments are held by telephone with one of our Guidance Specialists.

Yorkshire Building Society Service

Funded by Yorkshire Building Society (YBS). The project provides advice outreach sessions, appointments booked by YBS and held face to face in YBS offices based in Pickering, Scarborough, and Whitby.

Our volunteers

Thank you to all our volunteers for their time and dedication throughout another demanding year. They have supported us throughout and a number have moved on to paid roles within the organisation including working on Adviceline and various projects.

Our volunteers receive 100% support and full training. Any expenses incurred as a volunteer are reimbursed, for example travel and childcare costs. Volunteers cover various roles including assessors, advisers, receptionists, administration, and trustees.

We are committed to equal opportunities for all our volunteers, staff and clients, and welcome volunteers regardless of race, gender, sexuality, or disabilities.



On 31st March 2023 we had 84 volunteers covering various roles including:

- Generalist Advisers
(telephone, email and face to face)
- Outreach Advisers
- Advice bus / van drivers
- Administrators and receptionists
- Benefit form fillers
- IT Support
- Research & Campaigns
- Trustee

For further information on volunteering with us please visit our **[Volunteer with us](https://www.cany.org.uk)** page on our website at **www.cany.org.uk** or scan the QR icon.



**Scan for more
information**

Our funders and supporters

North Yorkshire Citizens Advice & Law Centre receives support from a wide range of funders, from individuals to large organisations and would like to take this opportunity to thank everyone for their support during 2023/24.

Organisations and individuals

- AB Charitable Trust
- Access to Justice Foundation
- Allen Overy
- Army Covenant Fund
- Better Connect - Shared Prosperity Fund
- British Gas Energy Trust
- Community First Yorkshire
- Community Organisation Cost of Living Fund
- Energy Redress
- Henry Smith Charity
- Macmillan Cancer Support
- Nationwide Community Foundation
- National Citizens Advice
- National Energy Action - Smart Meters GB
- National Lottery Community Fund
- Northern Powergrid.

Organisations and individuals continued

- Two Ridings Community Foundation
- Trussell Trust
- Veterans Foundation
- Woodsmith Foundation
- York Against Cancer
- York & Scarborough Teaching Hospitals NHS Foundation Trust.

Local and central government funders

- North Yorkshire Council
- Town and Parish Councils
(see full list on the following page)
- Ministry of Justice
- Legal Aid Agency
- DWP
- Money and Pensions Service.

Town and Parish Councils

Thank you to the Town and Parish Councils in our areas who made grants and donations to support our volunteers and the delivery of our service to their communities.

Town Councils

Barlby and Osgodby
Bedale
Easingwold
Eastfield
Helmsley
Knaresborough
Richmond
Selby
Stokesley
Tadcaster
Thirsk

Parish Councils

Amotherby
Azerley and Winksley
Bainbridge
Barlby and Osgodby
Beal
Bedale
Bewerley
Bolton Percy, Colton and Steeton
Bradleys Both
Brafferton and Helperby
Brayton
Brompton-on-Swale

Burton Salmon
Carthorpe
Catterick Village
Cawood
Church Fenton
Clapham cum Newby
Cliffe
Colburn
Draughton
Easingwold
Eggborough
Eskdaleside-cum-Ugglebarnby
Fairburn
Flaxton
Follifoot and Plompton
Gilling East with Cawton, Coulton and Grimston
Gilling with Hartforth and Sedbury
Grassington
Great Ouseburn
Grewelthorpe
Hambleton
Hartwith cum Winsley
Hawes and High Abbotside
Hensall
Hillside

Hipswell
Hudswell and District
Kellington
Knaresborough
Knayton with Brawith
Lothersdale
Masham
Middleton Tyas
Monk Fryston
Moor Monkton
North Duffield
Rainton with Newby
Reeth, Fremington and Healaugh
Riccall
Richmond
Scorton
Scotton
Skeeby
Snape with Thorp
Stainforth
Stapleton and Cleasby
Tanfield
Thirsk
Tockwith and Wilstrop
Whorlton
Wintringham

Our governance

North Yorkshire Citizens Advice & Law Centre is governed by a Board of Trustees who are all volunteers for the charity.

The trustees have ultimate responsibility for the charity's vision, values, ethos, and strategy as well as for the overall performance. They ensure NYCALC complies with all legal requirements and has the highest possible standards of governance. Four formal Trustee Board Meetings are held each year.

The Chief Executive is responsible for leading the management team which includes the Deputy CEO, Head of Quality, Head of Finance, and Director of Operations and Energy who are responsible for the quality of advice and operational activities for the charity.

Trustee Board Members 2023/24

Cllr. Carl Les	<i>Director/ Chair</i>
Robert Pringle	<i>Director/ Vice Chair & Treasurer</i>
John Behrens	<i>Director/Trustee</i>
Liz Colling	<i>Director/Trustee</i>
Martin Collins	<i>Director/Trustee</i>
Melanie Davies	<i>Director/Trustee</i>
Nanci Downey	<i>Director/Trustee</i>
Cllr. Caroline Goodrick	<i>Director/Trustee</i>
John Martin	<i>Director/Trustee</i>
John Ritchie	<i>Director/Trustee</i>
Janet Sharp	<i>Director/Trustee</i>
Laura Tunney	<i>Director/Trustee</i>
Karen Tatham	<i>Director/Trustee</i>
Melissa Williams	<i>Director/Trustee</i>

Our Strategic Priorities for 2024/2025

- Develop a unifying culture across North Yorkshire that puts first the needs of the community and clients, both present and future
- Develop the Law Centre, starting legal aid contracts and launching services
- Focus on maintaining a multi-channel service in these difficult times
- Telling our communities stories in an effective and evidence based way
- Influencing funding for North Yorkshire in a positive way and the advice environment in general
- Growing our own
- Making our service better at inclusion
- Do the very best we can to meet demand.

Local office contact details

Craven

1 Belle Vue Square, Broughton Road,
Skipton, BD23 1FJ.
Telephone: 01423 637250

Hambleton

277 High Street
Northallerton, DL7 8DW.
Telephone: 01609 776551

Harrogate

Audrey Burton House, Queensway,
Harrogate, HG1 5LX.
Telephone: 01423 637250

Richmondshire

23 Newbiggin,
Richmond, DL10 4DX.
Telephone 01748 823862

Ryedale

Harrison House, Norton Road,
Malton, YO17 9RD.
Telephone: 01653 695542

Scarborough

4 Elders Street,
Scarborough, YO11 1DZ.
Telephone 01723 368710

Selby

38 Ousegate,
Selby, YO8 4NH.
Telephone: 01757 701320

Whitby office

Whitby Library, Windsor Terrace,
Whitby, YO21 1EY.
Telephone: 01723 368710

Adviceline

FREEPHONE 0808 278 7900
Monday to Friday
9.00am – 4.30pm
(except bank holidays).

Website

www.cany.org.uk



North Yorkshire Citizens Advice & Law Centre

Registered office: 277 High Street, Northallerton, North Yorkshire DL7 8DW.
Charity Registration Number 1146084.
A Company limited by Guarantee in England Number 07890996.
Authorised and regulated by the Financial Conduct Authority FRN: 617621.

Charity registration number 1146084

Company registration number 07890996 (England and Wales)

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J Behrens
Mr M C Collins
Ms N H Downey
Ms C G Goodrick
Mr C A Les
Mr J Ritchie
Ms K Tatham
Cllr L Colling
Mr J I Martin
Mr R Pringle
Ms J E Sharp
Ms M J Williams
Ms M A Davis
Ms L Tunney

Secretary

Ms C A Shreeve

Senior management

Ms C A Shreeve

Chief executive

Charity number

1146084

Company number

07890996

Auditor

BK Plus Audit Limited
52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

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NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

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 31st 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).

Objectives and activities

Objectives and aims

Objectives

The objects of the charity are:

to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Yorkshire and surrounding areas.

Aims, objectives, strategies and activities

North Yorkshire Citizens Advice and Law Centre aims to enable the people within their area to gain access to information, advice and assistance necessary to participate fully within the community. To this end the service strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively. In addition, it endeavours to exercise a responsible influence on the development of social policies and services, both locally and nationally.

Significant activities

We are a vital open-door service for many people; through our 123 paid staff and 100 volunteers (14 of which are members of the Trustee Board), North Yorkshire Citizens Advice and Law Centre offers a free high quality advice service on a range of issues. This is delivered through our core service, projects, and specialist advice (housing, debt, family law, and discrimination).

We cover all regions of North Yorkshire, and the Law Centre additionally covers York district. The County has a population of over 800,000 (ONS 2019).

We run various outreaches across the county and two advice vans.

Our communications team promote our service across various platforms including social media and our website news page. They also promote the work of our partners and keep MPs of our areas up to date on our activities and campaigns.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Charitable activities

For details of our achievements and impact during 2023/24 please see our Annual Report.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Financial position

Incoming resources in the year were £3,764,603 (2023 - £3,948,989) and, of this total, £2,886,400 (2023 - £2,496,710) related to restricted project activities.

Reserves policy

General reserves:

The trustees believe that the bureau should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of client in the event of unforeseen and potentially financially damaging circumstances arising.

In the event of total withdrawal of Local Authority funding the trustees consider that it would be prudent to set aside an amount equivalent to three months running costs based on forecast expenditure at Oct 23 when the Reserves Policy was updated a sum of £757,133.

Designated reserves:

In addition, unrestricted funds totalling £258,240 have been designated for the following purposes:

- Equipment reserve - a reserve to ensure that there is sufficient money to replace equipment/cover photocopier lease surrender - £5,866.
- Contractual commitment reserve - a reserve to ensure that the bureau is able to cover contracted payments to staff covering redundancy, maternity leave and long term sickness - £197,191.
- Premises - a reserve to provide for the cost of dilapidations, lease surrender and office repairs -£45,183.
- Advice van and bus to cover unexpected large repair bills - £10,000
- Total general and designated reserves: £1,015,373.

At 31 March 2024 general and designated reserves totalled £916,595.

For the purpose of the Reserves Policy Fixed Assets and Work in Progress are excluded as they do not impact on the short-term liquidity of the organisation.

Funds in deficit

There were no funds in deficit.

Plans for future periods

Our Strategic Priorities 2023/26 are:

1. Develop a unifying culture over North Yorkshire that puts first the needs of the community and clients both present and future.
2. Continue with staff development and communications, look at finalising structure.
3. Maintain the Law Centre and develop hubs for specialist services throughout the County.
4. Focus on maintaining a multi-channel service in these difficult times.
5. Telling our communities stories in an effective and evidence-based way.
6. Influencing funding for North Yorkshire in a positive way and the advice environment in general.
7. Growing our own and making our service better at inclusion. Do the very best we can to meet demand while maintaining quality.
8. Look to benefit from further devolution that may occur and manage risks
9. Look to renew the funding plan for service strategy for specialist advice/Law Centre when the initial period is over.
10. Look to renew relationships with key funders and partners given changes in public policy and economic situation.
11. Review technology plans and innovate while maintaining on ground services
12. Look to take opportunities made available through changes to Justice system.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee incorporated on 22 December 2011 and registered as a charity on 28 February 2012. It commenced trading on 1 April 2012 when it acquired the assets and liabilities of the Hambleton Citizens Advice Bureau and the Richmondshire Citizens Advice Bureau.

The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The maximum liability of each member of the company is £1 and at 31 March 2022 it had 14 members.

Recruitment and appointment of trustees

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are given on page 1.

The maximum number of trustees is fifteen and the minimum is three. Appointment is by election at the Annual General Meeting or by being co-opted by the Board, provided that, on appointment the total number of co-opted trustees does not exceed one third of the total number of trustees.

All elected trustees shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All co-opted trustees shall retire from office at the third annual general meeting following the meeting of the Board at which they were appointed but may then be elected or reappointed.

The charity wishes its Board to be representative of the local communities as well as containing the range of skills necessary to provide leadership and good governance. All trustees give their time voluntarily and any expenses reclaimed by trustees are set out in the notes to the financial statements.

Organisational structure

The Board is responsible for setting the strategic direction of the Bureau and it meets quarterly to administer the charity. Only trustees may vote at these meetings, but they are assisted in their decision making by recommendations from the various sub-committees and by the advice of representatives from staff, volunteers and funders who attend the meetings.

The Chief Executive is appointed by the Board to manage the day to day operations of the charity. Full details of the current staff, volunteers and board observers are provided in the Bureau's annual report.

Induction and training of trustees

Trustees are recruited and trained in accordance with Citizens Advice policies and procedures.

Related parties

Each CAB must be a member of the national organisation 'Citizens Advice' and, to comply with the membership criteria, must meet strictly audited standards of service and delivery annually.

We are Members of The Law Centres Network and meet their membership and governance standards

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07890996 (England and Wales)

Registered Charity number
1146084

Registered Office
277 High Street
North End
Northallerton
North Yorkshire
DL7 8DW

Trustees

J Behrens	(appointed 10/8/22)
L Colling	(appointed 10/8/22)
MC Collins	
MA Davis	
N H Downey	(appointed 10/8/22)
CG Goodrick	
CA Les	
JI Martin	(appointed 10/8/22)
R Pringle	
J Ritchie	(appointed 10/8/22)
J E Sharp	
K Tatham	(appointed 10/8/22)
L Tunney	
M J Williams	

The following trustees hold the office of:

Chair	CA Les
Vice Chair & Treasurer	R Pringle

Company Secretary
C A Shreeve

Auditors

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees (who are also the directors of North Yorkshire Citizens Advice & Law Centre Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditor

The auditors, BK Plus Audit Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on

and signed on its behalf by:

Mr C A Les
Trustee

Date:

14/8/24

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

Opinion

We have audited the financial statements of North Yorkshire Citizens Advice & Law Centre Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

BK Plus Audit Limited

BK Plus Audit Limited

20 August 2024

Chartered Certified Accountants
Statutory Auditor

52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	24,689	249	24,938	738,404	221,068	959,472
Charitable activities	4	829,246	2,886,151	3,715,397	703,713	2,275,642	2,979,355
Investments	5	24,268	-	24,268	10,162	-	10,162
Total income		<u>878,203</u>	<u>2,886,400</u>	<u>3,764,603</u>	<u>1,452,279</u>	<u>2,496,710</u>	<u>3,948,989</u>
Expenditure on:							
Charitable activities	6	<u>1,009,767</u>	<u>2,620,615</u>	<u>3,630,382</u>	<u>821,731</u>	<u>2,263,072</u>	<u>3,084,803</u>
Total expenditure		<u>1,009,767</u>	<u>2,620,615</u>	<u>3,630,382</u>	<u>821,731</u>	<u>2,263,072</u>	<u>3,084,803</u>
Net income/(expenditure) and movement in funds		(131,564)	265,785	134,221	630,548	233,638	864,186
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>1,605,996</u>	<u>393,628</u>	<u>1,999,624</u>	<u>975,448</u>	<u>159,990</u>	<u>1,135,438</u>
Fund balances at 31 March 2024		<u>1,474,432</u>	<u>659,413</u>	<u>2,133,845</u>	<u>1,605,996</u>	<u>393,628</u>	<u>1,999,624</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		738,789		768,996
Current assets					
Debtors	13	310,683		160,217	
Cash at bank and in hand		1,281,897		1,293,754	
		1,592,580		1,453,971	
Creditors: amounts falling due within one year	15	(197,524)		(223,343)	
Net current assets			1,395,056		1,230,628
Total assets less current liabilities			2,133,845		1,999,624
Net assets excluding pension liability			2,133,845		1,999,624
The funds of the charity					
Restricted income funds	18	659,413		393,628	
Unrestricted funds		1,474,432		1,605,996	
		2,133,845		1,999,624	

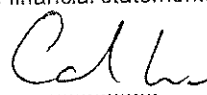
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 16/8/24



 Mr C A Les
 Trustee

Company registration number 07890996 (England and Wales)

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(33,905)		843,402
Investing activities					
Purchase of tangible fixed assets		(2,220)		(500,000)	
Investment income received		24,268		10,162	
Net cash generated from/(used in) investing activities			22,048		(489,838)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(11,857)		353,564
Cash and cash equivalents at beginning of year			1,293,754		940,190
Cash and cash equivalents at end of year			1,281,897		1,293,754

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

North Yorkshire Citizens Advice & Law Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

277 High Street
North End
Northallerton
North Yorkshire
DL7 8DW

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 25 years / Straight line over 50 years
Improvements to Property	Straight line over 50 years / Straight line over 5 years
Plant and equipment	Straight line over 5 years
Computers	Straight line over 5 years
Motor vehicles	Straight line over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	24,689	249	24,938	738,404	221,068	959,472

Included within donations for 2023 are amounts totalling £927,268 in relation to the net assets transferred from Citizens Advice Craven and Harrogate Districts Ltd and Citizens Advice Scarborough & District Limited upon the merger in 2022/23.

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Information and Advice Services						
Grants and contracts income	784,901	2,886,151	3,671,052	673,790	2,275,642	2,949,432
Room hire and miscellaneous income	44,345	-	44,345	29,923	-	29,923
	829,246	2,886,151	3,715,397	703,713	2,275,642	2,979,355

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest received	24,268	10,162

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Information and Advice Services 2024 £	Information and Advice Services 2023 £
Direct costs		
Staff costs	2,239,413	1,922,606
Depreciation and impairment	32,426	33,802
Premises costs	16,429	16,972
Office and administration costs	38,224	44,269
Computer and IT costs	50,635	29,392
Staff and volunteer costs	64,259	40,928
Legal and professional costs	27,663	27,547
Partner Payments	534,926	546,439
Irrecoverable VAT	77	-
	<u>3,004,052</u>	<u>2,661,955</u>
Share of support and governance costs (see note 7)		
Support	626,330	422,848
	<u>3,630,382</u>	<u>3,084,803</u>
Analysis by fund		
Unrestricted funds - general	1,009,767	821,731
Restricted funds	2,620,615	2,263,072
	<u>3,630,382</u>	<u>3,084,803</u>

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	363,893	231,914
Premises costs	134,905	103,738
Office and Administration costs	57,792	56,225
Computer and IT costs	33,730	6,423
Legal and Professional costs	18,498	12,432
Motor and Travel costs	6,712	2,516
Governance costs	10,800	9,600
	<u>626,330</u>	<u>422,848</u>
Analysed between:		
Information and Advice Services	<u>626,330</u>	<u>422,848</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	10,800	9,600
	Depreciation of owned tangible fixed assets	32,426	33,802
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total head count	119	104
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	2,362,985	1,967,749
Social security costs	188,485	145,258
Other pension costs	51,836	41,513
	<u> </u>	<u> </u>
	2,603,306	2,154,520
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	53,889	51,592
	<u> </u>	<u> </u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Freehold land and buildings £	Improvements to Property £	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost						
At 1 April 2023	833,621	51,943	5,692	-	17,034	908,290
Additions	-	-	-	2,220	-	2,220
At 31 March 2024	833,621	51,943	5,692	2,220	17,034	910,510
Depreciation and impairment						
At 1 April 2023	103,269	17,197	5,692	-	13,137	139,295
Depreciation charged in the year	26,672	3,066	-	740	1,948	32,426
At 31 March 2024	129,941	20,263	5,692	740	15,085	171,721
Carrying amount						
At 31 March 2024	703,680	31,680	-	1,480	1,949	738,789
At 31 March 2023	730,352	34,746	-	-	3,898	768,996

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	97,794	73,815
Other debtors	13,746	1,615
Prepayments and accrued income	199,143	84,787
	310,683	160,217

14 Finance lease obligations

Future minimum lease payments due under finance leases:

	2024 £	2023 £
Within one year	(24,700)	(24,700)
Within two and five years	(24,050)	(48,750)
	(48,750)	(73,450)

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		44,664	39,178
Deferred income	16	-	82,725
Trade creditors		29,453	7,226
Other creditors		102,529	74,034
Accruals		20,878	20,180
		<u>197,524</u>	<u>223,343</u>

16 Deferred income

	2024 £	2023 £
Other deferred income	-	82,725
	<u>-</u>	<u>82,725</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	82,725
	<u>-</u>	<u>82,725</u>
Movements in the year:		
Deferred income at 1 April 2023	82,725	102,725
Released from previous periods	(82,725)	118,397
Resources deferred in the year	-	(138,397)
	<u>-</u>	<u>-</u>
Deferred income at 31 March 2024	-	82,725
	<u>-</u>	<u>82,725</u>

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	51,836	41,513
	<u>51,836</u>	<u>41,513</u>

The company participates in the National Employment Savings Trust pension scheme which operates on a defined contributions basis. The scheme is open to all employees at any time. The assets of the scheme are held separately from those of the company in the independently administered fund. There were no contributions payable or outstanding at the year end.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
AB Charitable Trust	-	20,000	(15,814)	4,186
Access to Justice (HALS)	(201)	44,850	(44,649)	-
Access to Justice (ILTA)	-	100,000	(6,030)	93,970
Access to Justice (IOTLS)	-	88,482	(81,022)	7,460
ATI Harrogate	-	5,596	(5,596)	-
Building Fund	203,654	-	(8,956)	194,698
Catterick Connection	-	31,540	(11,503)	20,037
COCOL	-	62,239	(62,239)	-
Community Fund Advice Matters	-	92,152	(92,152)	-
Eastfield	1,627	7,950	(7,473)	2,104
Energy Redress Scheme	299	102,848	(103,147)	-
Fixed Assets	-	-	1,480	1,480
Hardship and Homelessness Prevention	1,184	45,724	(46,908)	-
Harrogate District Foodbank	417	40,633	(34,926)	6,124
Help to Claim	-	142,223	(142,223)	-
Henry Smith	10,466	40,000	(34,518)	15,948
Homes for Ukraine	15,787	51,544	(53,361)	13,970
Hospital	840	38,656	(38,401)	1,095
Macmillan Cancer Support	-	58,399	(56,901)	1,498
MaPS Debt Advice	-	200,649	(200,649)	-
Money and Benefits (NYC)	8,270	40,000	(37,306)	10,964
Nationwide Housing Matters	-	53,000	(5,178)	47,822
Northern Powergrid	-	80,000	(80,000)	-
NYC Fuel Vouchers	-	520,000	(520,000)	-
Pension Wise	-	127,704	(127,704)	-
Pomoc	-	57,095	(56,321)	775
Rural Advice Bus	11,274	100,196	(104,118)	7,352
Ryedale DC Cost of Living	10,262	-	(10,262)	-
Scarborough Energy Advice	2,174	89,959	(91,291)	842
Scarborough Financial Hardship	6,796	-	(5,806)	990
Selby & District Foodbank	877	20,026	(20,903)	-
Shared Prosperity Fund	-	19,152	(19,152)	-
Skipton Foodbank	-	6,553	(1,454)	5,099
Trussell Trust	-	229,803	(229,176)	627
Winter Health	119,902	369,427	(266,957)	222,372
	<u>393,628</u>	<u>2,886,400</u>	<u>(2,620,615)</u>	<u>659,413</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds		(Continued)		
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Access to Justice (HALS)	-	89,700	(89,901)	(201)
Access to Justice (LSLIP)	1,515	54,286	(55,801)	-
Access to Justice Foundation	173	30,390	(30,563)	-
Community Fund Advice Matters	8,731	82,578	(91,309)	-
ATI Harrogate	-	20,371	(20,371)	-
BEIS Advice Line	-	7,739	(7,739)	-
Building Fund	-	223,907	(20,253)	203,654
Eastfield	-	7,950	(6,323)	1,627
Energy Redress Scheme	-	62,574	(62,275)	299
Hardship and Homelessness Prevention	-	45,724	(44,540)	1,184
Harrogate District Foodbank	-	21,059	(20,642)	417
Help to Claim	-	142,580	(142,580)	-
Henry Smith	-	55,221	(44,755)	10,466
Homes for Ukraine	-	40,000	(24,213)	15,787
Hospital	-	38,000	(37,160)	840
Innovation Community	10,174	-	(10,174)	-
MaPS Debt Advice	-	225,417	(225,417)	-
Money and Benefits (NYC)	-	43,064	(34,794)	8,270
Nationwide Housing Matters	9,771	-	(9,771)	-
NYC Fuel Vouchers	-	485,000	(485,000)	-
Pension Wise	1,176	128,714	(129,890)	-
Pomoc	-	55,200	(55,200)	-
Rural Advice Bus	35,402	100,153	(124,281)	11,274
Ryedale DC Cost of Living	-	23,000	(12,738)	10,262
Scarborough Energy Advice	-	44,307	(42,133)	2,174
Scarborough Financial Hardship	-	19,468	(12,672)	6,796
Selby & District Foodbank	-	4,992	(4,115)	877
Temp Hall	-	4,000	(4,000)	-
Trussell Trust	9,605	216,708	(226,313)	-
Winter Health	83,443	224,608	(188,149)	119,902
	<u>159,990</u>	<u>2,496,710</u>	<u>(2,263,072)</u>	<u>393,628</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Restricted funds are for the following purposes:

AB Charitable Trust - Funding to assist with providing core activities of the Law Centre.

Access to Justice Foundation - Helping individuals to access specialist advice and support so that they are more likely to pursue their case. Helping the most vulnerable clients in our community in the area of welfare benefits and rights.

Access to Justice Foundation – Help Accessing Legal Services - Grant funding for the purpose of improving and sustaining access to early legal advice and support to avoid unnecessary court proceedings, and to prepare litigants in person for proceedings where it is necessary. Funding forecasted to end Mar 23 but was extended to Jun 23.

Access to Justice Foundation – Improving Lives Through Advice - A 5-year funded programme designed to support the delivery of free legal advice to marginalised people and communities.

Access to Justice Foundation – Improving Outcomes Through Legal Support- Funding to assist with early-stage social welfare/ family legal advice and assisted digital legal support. Provision of outreach services to reach people that wouldn't otherwise access legal support and advice and support, advice and/or legal representation for people facing court or tribunal proceedings, including referral to legal aid services where appropriate.

Advice Matters - The Community Fund- Based in Selby, the project delivers welfare benefits and debt advice to individuals and to front line workers in other organisations. The funding also enables us to recruit and train volunteers to deliver advice on any matter.

Action Toward Inclusion - Harrogate- Project in York, North Yorkshire and East Riding which is part of the national Building Better Opportunities programme, funded by the Big Lottery Fund and European Social Fund. It saw 60+ organisations engage with and provide mentoring and support around health, finance and skills to 2,000 of the most disadvantaged individuals in the community experiencing a range of complex challenges. Participants were economically inactive or unemployed and through the project were supported to overcome barriers and move closer towards employment as well as addressing a range of social issue such as poverty and social exclusion. Ended Jun 23.

Building Fund- The fund was used to purchase the freehold property at Northallerton which would be refundable to the Big Lottery on subsequent disposal of the property. The balance will fund the future depreciation of the freehold property and other fixed assets purchased with the funding.

Catterick Connection & Veterans' Foundation Support- Funding to help serving and former members of the Armed Forces, and their dependants living in and around Catterick Garrison to assist with improved financial stability and solvency. Also assisting with overall wellbeing and family relationships.

Community Organisations Cost of Living Fund (COCOL)- A fund that offered a contribution towards the running of the Law Centre team to allow them to continue giving advice on benefits, debt and housing and keep up with the increased number of internal and external referrals for specialist advice.

Eastfield- One-year grant funded by the Eastfield Parish Council for the purpose of delivering generalist advice to the residents of the Eastfield area of Scarborough. This funding is reviewed every year, but has been awarded since 2007.

Energy Redress Scheme- Project to fund 2 energy advisers. Successful bid for a larger project which funds these workers and other partner agencies. The Energy Redress fund is paid for via fines on energy companies. Ends Aug 24.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Hardship and Homeless Prevention- Funded by the Hambleton District of North Yorkshire Council to give bespoke specialist advice by telephone, face to face and outreach appointments to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available, or through an inability to express their needs effectively. Project was due to end Mar 24, but has been extended to Mar 25.

Harrogate District Foodbank- A project to provide face to face outreach service across the Harrogate District foodbank centres offering an access point for people in Harrogate who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Feb 25.

Help to Claim- Funded by the DWP to provide support and advice for individuals claiming Universal Credit for the first time.

Henry Smith- A three-year project advising and assisting clients with mental health problems within the Scarborough area. This project comes to an end in March 2025.

Homes for Ukraine- Funded by the Hambleton District of North Yorkshire Council a project aiding Ukrainian guests and hosts alike with the navigation of the complex system of benefits, rules and entitlements. The caseworker acts as a referral point and an advocate ensuring assistance is available for benefits, debt and housing, etc. This project was funded until May 24 but has been extended until Nov 24.

York Against Cancer - Hospital- Project to provide welfare benefit and general advice in the Cancer Care Unit at Scarborough Hospital. This project is generously funded by York Against Cancer on a year by year basis. Now working in conjunction with Macmillan Cancer Support as a partnership project funding is in place until end Dec 26.

Macmillan Cancer Support- A project that aims to ensure all people affected by cancer in North Yorkshire including their carers and families are able to alleviate problems significantly impeding their ability to manage and live with their illness. Issues focus primarily on money, housing, and employment. Incorporated seamlessly with the existing provision by York Against Cancer in Scarborough and Macmillan's Sir Robert Ogden Centres in Harrogate and Northallerton, creating a fully joined up service across the whole county.

Money Advice Service Debt Advice Project (MASDAP)- This fund is to provide specialist debt advice to individuals experiencing financial difficulty who reside in North Yorkshire.

Money & Benefits (NYC)- Phone line staffed Mon-Fri 9am-4:30 pm providing income generating advice focused on debt employment and benefits across North Yorkshire. Funded by NYC Stronger Communities programme, the Lottery Awards For All. Ends March 2025.

Nationwide Housing Matters- Project to provide housing advice to those who are at most at risk of homelessness with a focus on mental health and foodbank users. Project provides generalist and specialist advice including court representation. Need to apply for funding each year.

Northern Powergrid- Funding to assist vulnerable customers with fuel poverty advice including income maximization, debt and energy advice and related matters across North Yorkshire. This project has been extended until end Mar 27

NYC Fuel Vouchers- Funds received from the Department of Work and Pensions via North Yorkshire Council to be disseminated in the form of energy vouchers and other fuel payments to residents identified to be in need that live within North Yorkshire.

Pension Wise- This is a project to provide information on pension access rights for those who are aged 55 years and over across the whole of North Yorkshire and York.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Pomoc- Funding to provide services to local East European Communities in Scarborough and Ryedale. The work includes help with EUSS applications, accessing local services and community development work. This work is funded by NYCC, SBC, the NY Police and Fire Commissioner, NY Clinical Commissioning Group. The project funding is currently due to end in Dec 24.

Rural Advice Bus - The Big Lottery Fund- This fund is a continuation of the Reaching Richmondshire fund to provide a service offering advice and support to people residing in the rural communities of Hambleton and Richmondshire via outreach, home visits, telephone, email. The Rural Advice Bus also provides communities in our most hard to reach rural areas with a large range of services both from ourselves and our partner organisations.

Ryedale DC Cost of Living- Funded by the Ryedale District of North Yorkshire Council to provide a dedicated Adviser to help vulnerable residents access holistic advice and support tailored to their individual situation. This may include advice to reduce energy bills, benefits and debt advice, help to increase income (e.g. accessing free school meals, healthy start vouchers, pension credit), signposting to find a job, childcare, advice on reducing costs and wider issues such as mental health and wellbeing support. Also, to assist with the setting up of a Hardship Grant Fund for the residents of the district to offer mitigation against crisis as a result of Cost of Living issues. Project ended Dec 23.

Scarborough Energy Advice- Funded by British Gas Energy Trust the project delivers a Money and Energy Advice Service to those most in need in the Scarborough District area. Advice is provided on a one-to-one basis by advisers trained in specialist debt advice work, from our centrally based office and via outreach, working with partners around the area and linking into other services ensuring those who are vulnerable, e.g. people with severe mental health issues, people for whom English is not their first language, people experiencing extreme poverty, people whose children are at risk can easily access this service. Funded extended and now due to end Mar 26.

Scarborough Financial Hardship- Funding provided by DEFRA Covid response through NYC and the former Scarborough BC, with contributions from Two Ridings Community Fund, Sirius Foundation and the former CA Craven and Harrogate.

Selby & District Foodbank- A project to provide face to face outreach service across the Selby District foodbank centres offering an access point for people in Selby who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Dec 25.

Shared Prosperity Fund - RISE- A continuation of the ATI project. Delivering of services on the Reducing Inequalities, Supporting Employment (RISE) programme, which is funded by the UK Government and managed by the local authorities. Aiming to create an inclusive Yorkshire where everyone is supported to thrive in their life and work. This has been extended until May 25.

Skipton Temperance Hall Fund- Makes donations to local organisations which help people in need.

Skipton Foodbank- A project to provide face to face outreach service across the Skipton and Craven District foodbank centres offering an access point for people in Skipton and Craven who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Jan 26.

Trussell Trust – Help Through Hardship (HTH)- Also known as Help through Hardship. Phoneline funded by Trussell Trust to give advice to users of foodbanks. A national project funded until end of March 2025. We have just been offered an increase in funding of 4.5 FTE.

Winter Health- Project that receives funding from North Yorkshire Council and other funds via Citizens Advice. Provide a Single Point of Contact (SPOC) providing access via the internet and telephone to help North Yorkshire residents living in or at risk of a cold home, fuel poverty, struggling to afford their energy bills, or worried about winter. The aim is to try and reduce the impact of seasonal climate change on the health and well being of the population, reducing fuel poverty and preventing avoidable ill health. Funded to end Mar 26.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Unrestricted Fund - Financial Development	7,246	-	-	(7,246)	-
Unrestricted Fund - NYC	32,078	330,899	(330,036)	(32,941)	-
Designated Fund - Advice Van	10,000	-	-	-	10,000
Designated Fund - Contractual Commitment	168,200	-	-	27,991	197,191
Designated Fund - Equipment	8,700	-	-	(2,834)	5,866
Designated Fund - Fixed Assets	565,342	-	-	(21,251)	544,091
Designated Fund - Premises	36,000	-	-	9,183	45,183
Unrestricted Fund - Work in Progress	-	-	-	13,746	13,746
General funds	777,430	547,304	(679,731)	13,352	658,355
	<u>1,605,996</u>	<u>878,203</u>	<u>(1,009,767)</u>	<u>-</u>	<u>1,474,432</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

(Continued)

19 Unrestricted funds

Previous year:

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Unrestricted Fund - Financial Development	36,440	5,000	(34,194)	-	7,246
Unrestricted Fund - NYC	39,761	330,899	(338,582)	-	32,078
Designated	245,300	-	-	(245,300)	-
Designated Fund - Advice Van	-	-	-	10,000	10,000
Designated Fund - Contractual Commitment	-	-	-	169,200	169,200
Designated Fund - Equipment	-	-	-	8,700	8,700
Designated Fund - Fixed Assets	302,798	500,000	(13,549)	(223,907)	565,342
Designated Fund - Premises	-	-	-	36,000	36,000
General funds	351,149	616,380	(435,406)	245,307	777,430
	<u>975,448</u>	<u>1,452,279</u>	<u>(821,731)</u>	<u>-</u>	<u>1,605,996</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	544,091	194,698	738,789
Current assets/(liabilities)	930,341	464,715	1,395,056
	<u>1,474,432</u>	<u>659,413</u>	<u>2,133,845</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	565,342	203,654	768,996
Current assets/(liabilities)	1,040,654	189,974	1,230,628
	<u>1,605,996</u>	<u>393,628</u>	<u>1,999,624</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

	2024 £	2023 £
22 Cash generated from operations		
Surplus for the year	134,221	864,186
Adjustments for:		
Investment income recognised in statement of financial activities	(24,268)	(10,162)
Depreciation and impairment of tangible fixed assets	32,426	33,802
Movements in working capital:		
(Increase) in debtors	(150,465)	(83,598)
Increase in creditors	56,906	59,174
(Decrease) in deferred income	(82,725)	(20,000)
Cash (absorbed by)/generated from operations	<u>(33,905)</u>	<u>843,402</u>

23 Analysis of changes in net funds

The charity had no material debt during the year.

Charity registration number 1146084

Company registration number 07890996 (England and Wales)

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr J Behrens
Mr M C Collins
Ms N H Downey
Ms C G Goodrick
Mr C A Les
Mr J Ritchie
Ms K Tatham
Cllr L Colling
Mr J I Martin
Mr R Pringle
Ms J E Sharp
Ms M J Williams
Ms M A Davis
Ms L Tunney

Secretary

Ms C A Shreeve

Senior management

Ms C A Shreeve

Chief executive

Charity number

1146084

Company number

07890996

Auditor

BK Plus Audit Limited
52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

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NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

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 31st 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).

Objectives and activities

Objectives and aims

Objectives

The objects of the charity are:

to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Yorkshire and surrounding areas.

Aims, objectives, strategies and activities

North Yorkshire Citizens Advice and Law Centre aims to enable the people within their area to gain access to information, advice and assistance necessary to participate fully within the community. To this end the service strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively. In addition, it endeavours to exercise a responsible influence on the development of social policies and services, both locally and nationally.

Significant activities

We are a vital open-door service for many people; through our 123 paid staff and 100 volunteers (14 of which are members of the Trustee Board), North Yorkshire Citizens Advice and Law Centre offers a free high quality advice service on a range of issues. This is delivered through our core service, projects, and specialist advice (housing, debt, family law, and discrimination).

We cover all regions of North Yorkshire, and the Law Centre additionally covers York district. The County has a population of over 800,000 (ONS 2019).

We run various outreaches across the county and two advice vans.

Our communications team promote our service across various platforms including social media and our website news page. They also promote the work of our partners and keep MPs of our areas up to date on our activities and campaigns.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

Charitable activities

For details of our achievements and impact during 2023/24 please see our Annual Report.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

Financial position

Incoming resources in the year were £3,764,603 (2023 - £3,948,989) and, of this total, £2,886,400 (2023 - £2,496,710) related to restricted project activities.

Reserves policy

General reserves:

The trustees believe that the bureau should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of client in the event of unforeseen and potentially financially damaging circumstances arising.

In the event of total withdrawal of Local Authority funding the trustees consider that it would be prudent to set aside an amount equivalent to three months running costs based on forecast expenditure at Oct 23 when the Reserves Policy was updated a sum of £757,133.

Designated reserves:

In addition, unrestricted funds totalling £258,240 have been designated for the following purposes:

- Equipment reserve - a reserve to ensure that there is sufficient money to replace equipment/cover photocopier lease surrender - £5,866.
- Contractual commitment reserve - a reserve to ensure that the bureau is able to cover contracted payments to staff covering redundancy, maternity leave and long term sickness - £197,191.
- Premises - a reserve to provide for the cost of dilapidations, lease surrender and office repairs -£45,183.
- Advice van and bus to cover unexpected large repair bills - £10,000
- Total general and designated reserves: £1,015,373.

At 31 March 2024 general and designated reserves totalled £916,595.

For the purpose of the Reserves Policy Fixed Assets and Work in Progress are excluded as they do not impact on the short-term liquidity of the organisation.

Funds in deficit

There were no funds in deficit.

Plans for future periods

Our Strategic Priorities 2023/26 are:

1. Develop a unifying culture over North Yorkshire that puts first the needs of the community and clients both present and future.
2. Continue with staff development and communications, look at finalising structure.
3. Maintain the Law Centre and develop hubs for specialist services throughout the County.
4. Focus on maintaining a multi-channel service in these difficult times.
5. Telling our communities stories in an effective and evidence-based way.
6. Influencing funding for North Yorkshire in a positive way and the advice environment in general.
7. Growing our own and making our service better at inclusion. Do the very best we can to meet demand while maintaining quality.
8. Look to benefit from further devolution that may occur and manage risks
9. Look to renew the funding plan for service strategy for specialist advice/Law Centre when the initial period is over.
10. Look to renew relationships with key funders and partners given changes in public policy and economic situation.
11. Review technology plans and innovate while maintaining on ground services
12. Look to take opportunities made available through changes to Justice system.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee incorporated on 22 December 2011 and registered as a charity on 28 February 2012. It commenced trading on 1 April 2012 when it acquired the assets and liabilities of the Hambleton Citizens Advice Bureau and the Richmondshire Citizens Advice Bureau.

The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The maximum liability of each member of the company is £1 and at 31 March 2022 it had 14 members.

Recruitment and appointment of trustees

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are given on page 1.

The maximum number of trustees is fifteen and the minimum is three. Appointment is by election at the Annual General Meeting or by being co-opted by the Board, provided that, on appointment the total number of co-opted trustees does not exceed one third of the total number of trustees.

All elected trustees shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All co-opted trustees shall retire from office at the third annual general meeting following the meeting of the Board at which they were appointed but may then be elected or reappointed.

The charity wishes its Board to be representative of the local communities as well as containing the range of skills necessary to provide leadership and good governance. All trustees give their time voluntarily and any expenses reclaimed by trustees are set out in the notes to the financial statements.

Organisational structure

The Board is responsible for setting the strategic direction of the Bureau and it meets quarterly to administer the charity. Only trustees may vote at these meetings, but they are assisted in their decision making by recommendations from the various sub-committees and by the advice of representatives from staff, volunteers and funders who attend the meetings.

The Chief Executive is appointed by the Board to manage the day to day operations of the charity. Full details of the current staff, volunteers and board observers are provided in the Bureau's annual report.

Induction and training of trustees

Trustees are recruited and trained in accordance with Citizens Advice policies and procedures.

Related parties

Each CAB must be a member of the national organisation 'Citizens Advice' and, to comply with the membership criteria, must meet strictly audited standards of service and delivery annually.

We are Members of The Law Centres Network and meet their membership and governance standards

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07890996 (England and Wales)

Registered Charity number
1146084

Registered Office
277 High Street
North End
Northallerton
North Yorkshire
DL7 8DW

Trustees

J Behrens	(appointed 10/8/22)
L Colling	(appointed 10/8/22)
MC Collins	
MA Davis	
N H Downey	(appointed 10/8/22)
CG Goodrick	
CA Les	
JI Martin	(appointed 10/8/22)
R Pringle	
J Ritchie	(appointed 10/8/22)
J E Sharp	
K Tatham	(appointed 10/8/22)
L Tunney	
M J Williams	

The following trustees hold the office of:

Chair	CA Les
Vice Chair & Treasurer	R Pringle

Company Secretary
C A Shreeve

Auditors

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees (who are also the directors of North Yorkshire Citizens Advice & Law Centre Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditor

The auditors, BK Plus Audit Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on

and signed on its behalf by:

Mr C A Les
Trustee

Date:

14/8/24

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

Opinion

We have audited the financial statements of North Yorkshire Citizens Advice & Law Centre Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

BK Plus Audit Limited

BK Plus Audit Limited

20 August 2024

Chartered Certified Accountants
Statutory Auditor

52 St Johns Lane
Halifax
West Yorkshire
England
HX1 2BW

BK Plus Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	24,689	249	24,938	738,404	221,068	959,472
Charitable activities	4	829,246	2,886,151	3,715,397	703,713	2,275,642	2,979,355
Investments	5	24,268	-	24,268	10,162	-	10,162
Total income		878,203	2,886,400	3,764,603	1,452,279	2,496,710	3,948,989
Expenditure on:							
Charitable activities	6	1,009,767	2,620,615	3,630,382	821,731	2,263,072	3,084,803
Total expenditure		1,009,767	2,620,615	3,630,382	821,731	2,263,072	3,084,803
Net income/(expenditure) and movement in funds		(131,564)	265,785	134,221	630,548	233,638	864,186
Reconciliation of funds:							
Fund balances at 1 April 2023		1,605,996	393,628	1,999,624	975,448	159,990	1,135,438
Fund balances at 31 March 2024		1,474,432	659,413	2,133,845	1,605,996	393,628	1,999,624

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	12		738,789		768,996
Current assets					
Debtors	13	310,683		160,217	
Cash at bank and in hand		1,281,897		1,293,754	
		1,592,580		1,453,971	
Creditors: amounts falling due within one year	15	(197,524)		(223,343)	
Net current assets			1,395,056		1,230,628
Total assets less current liabilities			2,133,845		1,999,624
Net assets excluding pension liability			2,133,845		1,999,624
The funds of the charity					
Restricted income funds	18	659,413		393,628	
Unrestricted funds		1,474,432		1,605,996	
		2,133,845		1,999,624	

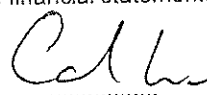
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 16/8/24



 Mr C A Les
 Trustee

Company registration number 07890996 (England and Wales)

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(33,905)		843,402
Investing activities					
Purchase of tangible fixed assets		(2,220)		(500,000)	
Investment income received		24,268		10,162	
Net cash generated from/(used in) investing activities			22,048		(489,838)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(11,857)		353,564
Cash and cash equivalents at beginning of year			1,293,754		940,190
Cash and cash equivalents at end of year			1,281,897		1,293,754

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

North Yorkshire Citizens Advice & Law Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is .

277 High Street
North End
Northallerton
North Yorkshire
DL7 8DW

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Straight line over 25 years / Straight line over 50 years
Improvements to Property	Straight line over 50 years / Straight line over 5 years
Plant and equipment	Straight line over 5 years
Computers	Straight line over 5 years
Motor vehicles	Straight line over 4 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	24,689	249	24,938	738,404	221,068	959,472

Included within donations for 2023 are amounts totalling £927,268 in relation to the net assets transferred from Citizens Advice Craven and Harrogate Districts Ltd and Citizens Advice Scarborough & District Limited upon the merger in 2022/23.

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Information and Advice Services						
Grants and contracts income	784,901	2,886,151	3,671,052	673,790	2,275,642	2,949,432
Room hire and miscellaneous income	44,345	-	44,345	29,923	-	29,923
	<u>829,246</u>	<u>2,886,151</u>	<u>3,715,397</u>	<u>703,713</u>	<u>2,275,642</u>	<u>2,979,355</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest received	<u>24,268</u>	<u>10,162</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Information and Advice Services 2024 £	Information and Advice Services 2023 £
Direct costs		
Staff costs	2,239,413	1,922,606
Depreciation and impairment	32,426	33,802
Premises costs	16,429	16,972
Office and administration costs	38,224	44,269
Computer and IT costs	50,635	29,392
Staff and volunteer costs	64,259	40,928
Legal and professional costs	27,663	27,547
Partner Payments	534,926	546,439
Irrecoverable VAT	77	-
	<u>3,004,052</u>	<u>2,661,955</u>
Share of support and governance costs (see note 7)		
Support	626,330	422,848
	<u>3,630,382</u>	<u>3,084,803</u>
Analysis by fund		
Unrestricted funds - general	1,009,767	821,731
Restricted funds	2,620,615	2,263,072
	<u>3,630,382</u>	<u>3,084,803</u>

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	363,893	231,914
Premises costs	134,905	103,738
Office and Administration costs	57,792	56,225
Computer and IT costs	33,730	6,423
Legal and Professional costs	18,498	12,432
Motor and Travel costs	6,712	2,516
Governance costs	10,800	9,600
	<u>626,330</u>	<u>422,848</u>
Analysed between:		
Information and Advice Services	<u>626,330</u>	<u>422,848</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	10,800	9,600
	Depreciation of owned tangible fixed assets	32,426	33,802
		<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total head count	119	104
	<u> </u>	<u> </u>

Employment costs	2024	2023
	£	£
Wages and salaries	2,362,985	1,967,749
Social security costs	188,485	145,258
Other pension costs	51,836	41,513
	<u> </u>	<u> </u>
	2,603,306	2,154,520
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	53,889	51,592
	<u> </u>	<u> </u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Tangible fixed assets

	Freehold land and buildings £	Improvements to Property £	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost						
At 1 April 2023	833,621	51,943	5,692	-	17,034	908,290
Additions	-	-	-	2,220	-	2,220
At 31 March 2024	833,621	51,943	5,692	2,220	17,034	910,510
Depreciation and impairment						
At 1 April 2023	103,269	17,197	5,692	-	13,137	139,295
Depreciation charged in the year	26,672	3,066	-	740	1,948	32,426
At 31 March 2024	129,941	20,263	5,692	740	15,085	171,721
Carrying amount						
At 31 March 2024	703,680	31,680	-	1,480	1,949	738,789
At 31 March 2023	730,352	34,746	-	-	3,898	768,996

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	97,794	73,815
Other debtors	13,746	1,615
Prepayments and accrued income	199,143	84,787
	310,683	160,217

14 Finance lease obligations

Future minimum lease payments due under finance leases:

	2024 £	2023 £
Within one year	(24,700)	(24,700)
Within two and five years	(24,050)	(48,750)
	(48,750)	(73,450)

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		44,664	39,178
Deferred income	16	-	82,725
Trade creditors		29,453	7,226
Other creditors		102,529	74,034
Accruals		20,878	20,180
		<u>197,524</u>	<u>223,343</u>

16 Deferred income

	2024 £	2023 £
Other deferred income	-	82,725
	<u>-</u>	<u>82,725</u>

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	-	82,725
	<u>-</u>	<u>82,725</u>
Movements in the year:		
Deferred income at 1 April 2023	82,725	102,725
Released from previous periods	(82,725)	118,397
Resources deferred in the year	-	(138,397)
	<u>-</u>	<u>-</u>
Deferred income at 31 March 2024	-	82,725
	<u>-</u>	<u>82,725</u>

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	51,836	41,513
	<u>51,836</u>	<u>41,513</u>

The company participates in the National Employment Savings Trust pension scheme which operates on a defined contributions basis. The scheme is open to all employees at any time. The assets of the scheme are held separately from those of the company in the independently administered fund. There were no contributions payable or outstanding at the year end.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
AB Charitable Trust	-	20,000	(15,814)	4,186
Access to Justice (HALS)	(201)	44,850	(44,649)	-
Access to Justice (ILTA)	-	100,000	(6,030)	93,970
Access to Justice (IOTLS)	-	88,482	(81,022)	7,460
ATI Harrogate	-	5,596	(5,596)	-
Building Fund	203,654	-	(8,956)	194,698
Catterick Connection	-	31,540	(11,503)	20,037
COCOL	-	62,239	(62,239)	-
Community Fund Advice Matters	-	92,152	(92,152)	-
Eastfield	1,627	7,950	(7,473)	2,104
Energy Redress Scheme	299	102,848	(103,147)	-
Fixed Assets	-	-	1,480	1,480
Hardship and Homelessness Prevention	1,184	45,724	(46,908)	-
Harrogate District Foodbank	417	40,633	(34,926)	6,124
Help to Claim	-	142,223	(142,223)	-
Henry Smith	10,466	40,000	(34,518)	15,948
Homes for Ukraine	15,787	51,544	(53,361)	13,970
Hospital	840	38,656	(38,401)	1,095
Macmillan Cancer Support	-	58,399	(56,901)	1,498
MaPS Debt Advice	-	200,649	(200,649)	-
Money and Benefits (NYC)	8,270	40,000	(37,306)	10,964
Nationwide Housing Matters	-	53,000	(5,178)	47,822
Northern Powergrid	-	80,000	(80,000)	-
NYC Fuel Vouchers	-	520,000	(520,000)	-
Pension Wise	-	127,704	(127,704)	-
Pomoc	-	57,095	(56,321)	775
Rural Advice Bus	11,274	100,196	(104,118)	7,352
Ryedale DC Cost of Living	10,262	-	(10,262)	-
Scarborough Energy Advice	2,174	89,959	(91,291)	842
Scarborough Financial Hardship	6,796	-	(5,806)	990
Selby & District Foodbank	877	20,026	(20,903)	-
Shared Prosperity Fund	-	19,152	(19,152)	-
Skipton Foodbank	-	6,553	(1,454)	5,099
Trussell Trust	-	229,803	(229,176)	627
Winter Health	119,902	369,427	(266,957)	222,372
	<u>393,628</u>	<u>2,886,400</u>	<u>(2,620,615)</u>	<u>659,413</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds		(Continued)		
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Access to Justice (HALS)	-	89,700	(89,901)	(201)
Access to Justice (LSLIP)	1,515	54,286	(55,801)	-
Access to Justice Foundation	173	30,390	(30,563)	-
Community Fund Advice Matters	8,731	82,578	(91,309)	-
ATI Harrogate	-	20,371	(20,371)	-
BEIS Advice Line	-	7,739	(7,739)	-
Building Fund	-	223,907	(20,253)	203,654
Eastfield	-	7,950	(6,323)	1,627
Energy Redress Scheme	-	62,574	(62,275)	299
Hardship and Homelessness Prevention	-	45,724	(44,540)	1,184
Harrogate District Foodbank	-	21,059	(20,642)	417
Help to Claim	-	142,580	(142,580)	-
Henry Smith	-	55,221	(44,755)	10,466
Homes for Ukraine	-	40,000	(24,213)	15,787
Hospital	-	38,000	(37,160)	840
Innovation Community	10,174	-	(10,174)	-
MaPS Debt Advice	-	225,417	(225,417)	-
Money and Benefits (NYC)	-	43,064	(34,794)	8,270
Nationwide Housing Matters	9,771	-	(9,771)	-
NYC Fuel Vouchers	-	485,000	(485,000)	-
Pension Wise	1,176	128,714	(129,890)	-
Pomoc	-	55,200	(55,200)	-
Rural Advice Bus	35,402	100,153	(124,281)	11,274
Ryedale DC Cost of Living	-	23,000	(12,738)	10,262
Scarborough Energy Advice	-	44,307	(42,133)	2,174
Scarborough Financial Hardship	-	19,468	(12,672)	6,796
Selby & District Foodbank	-	4,992	(4,115)	877
Temp Hall	-	4,000	(4,000)	-
Trussell Trust	9,605	216,708	(226,313)	-
Winter Health	83,443	224,608	(188,149)	119,902
	<u>159,990</u>	<u>2,496,710</u>	<u>(2,263,072)</u>	<u>393,628</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Restricted funds are for the following purposes:

AB Charitable Trust - Funding to assist with providing core activities of the Law Centre.

Access to Justice Foundation - Helping individuals to access specialist advice and support so that they are more likely to pursue their case. Helping the most vulnerable clients in our community in the area of welfare benefits and rights.

Access to Justice Foundation – Help Accessing Legal Services - Grant funding for the purpose of improving and sustaining access to early legal advice and support to avoid unnecessary court proceedings, and to prepare litigants in person for proceedings where it is necessary. Funding forecasted to end Mar 23 but was extended to Jun 23.

Access to Justice Foundation – Improving Lives Through Advice - A 5-year funded programme designed to support the delivery of free legal advice to marginalised people and communities.

Access to Justice Foundation – Improving Outcomes Through Legal Support- Funding to assist with early-stage social welfare/ family legal advice and assisted digital legal support. Provision of outreach services to reach people that wouldn't otherwise access legal support and advice and support, advice and/or legal representation for people facing court or tribunal proceedings, including referral to legal aid services where appropriate.

Advice Matters - The Community Fund- Based in Selby, the project delivers welfare benefits and debt advice to individuals and to front line workers in other organisations. The funding also enables us to recruit and train volunteers to deliver advice on any matter.

Action Toward Inclusion - Harrogate- Project in York, North Yorkshire and East Riding which is part of the national Building Better Opportunities programme, funded by the Big Lottery Fund and European Social Fund. It saw 60+ organisations engage with and provide mentoring and support around health, finance and skills to 2,000 of the most disadvantaged individuals in the community experiencing a range of complex challenges. Participants were economically inactive or unemployed and through the project were supported to overcome barriers and move closer towards employment as well as addressing a range of social issue such as poverty and social exclusion. Ended Jun 23.

Building Fund- The fund was used to purchase the freehold property at Northallerton which would be refundable to the Big Lottery on subsequent disposal of the property. The balance will fund the future depreciation of the freehold property and other fixed assets purchased with the funding.

Catterick Connection & Veterans' Foundation Support- Funding to help serving and former members of the Armed Forces, and their dependants living in and around Catterick Garrison to assist with improved financial stability and solvency. Also assisting with overall wellbeing and family relationships.

Community Organisations Cost of Living Fund (COCOL)- A fund that offered a contribution towards the running of the Law Centre team to allow them to continue giving advice on benefits, debt and housing and keep up with the increased number of internal and external referrals for specialist advice.

Eastfield- One-year grant funded by the Eastfield Parish Council for the purpose of delivering generalist advice to the residents of the Eastfield area of Scarborough. This funding is reviewed every year, but has been awarded since 2007.

Energy Redress Scheme- Project to fund 2 energy advisers. Successful bid for a larger project which funds these workers and other partner agencies. The Energy Redress fund is paid for via fines on energy companies. Ends Aug 24.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Hardship and Homeless Prevention- Funded by the Hambleton District of North Yorkshire Council to give bespoke specialist advice by telephone, face to face and outreach appointments to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available, or through an inability to express their needs effectively. Project was due to end Mar 24, but has been extended to Mar 25.

Harrogate District Foodbank- A project to provide face to face outreach service across the Harrogate District foodbank centres offering an access point for people in Harrogate who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Feb 25.

Help to Claim- Funded by the DWP to provide support and advice for individuals claiming Universal Credit for the first time.

Henry Smith- A three-year project advising and assisting clients with mental health problems within the Scarborough area. This project comes to an end in March 2025.

Homes for Ukraine- Funded by the Hambleton District of North Yorkshire Council a project aiding Ukrainian guests and hosts alike with the navigation of the complex system of benefits, rules and entitlements. The caseworker acts as a referral point and an advocate ensuring assistance is available for benefits, debt and housing, etc. This project was funded until May 24 but has been extended until Nov 24.

York Against Cancer - Hospital- Project to provide welfare benefit and general advice in the Cancer Care Unit at Scarborough Hospital. This project is generously funded by York Against Cancer on a year by year basis. Now working in conjunction with Macmillan Cancer Support as a partnership project funding is in place until end Dec 26.

Macmillan Cancer Support- A project that aims to ensure all people affected by cancer in North Yorkshire including their carers and families are able to alleviate problems significantly impeding their ability to manage and live with their illness. Issues focus primarily on money, housing, and employment. Incorporated seamlessly with the existing provision by York Against Cancer in Scarborough and Macmillan's Sir Robert Ogden Centres in Harrogate and Northallerton, creating a fully joined up service across the whole county.

Money Advice Service Debt Advice Project (MASDAP)- This fund is to provide specialist debt advice to individuals experiencing financial difficulty who reside in North Yorkshire.

Money & Benefits (NYC)- Phone line staffed Mon-Fri 9am-4:30 pm providing income generating advice focused on debt employment and benefits across North Yorkshire. Funded by NYC Stronger Communities programme, the Lottery Awards For All. Ends March 2025.

Nationwide Housing Matters- Project to provide housing advice to those who are at most at risk of homelessness with a focus on mental health and foodbank users. Project provides generalist and specialist advice including court representation. Need to apply for funding each year.

Northern Powergrid- Funding to assist vulnerable customers with fuel poverty advice including income maximization, debt and energy advice and related matters across North Yorkshire. This project has been extended until end Mar 27

NYC Fuel Vouchers- Funds received from the Department of Work and Pensions via North Yorkshire Council to be disseminated in the form of energy vouchers and other fuel payments to residents identified to be in need that live within North Yorkshire.

Pension Wise- This is a project to provide information on pension access rights for those who are aged 55 years and over across the whole of North Yorkshire and York.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18 Restricted funds

(Continued)

Pomoc- Funding to provide services to local East European Communities in Scarborough and Ryedale. The work includes help with EUSS applications, accessing local services and community development work. This work is funded by NYCC, SBC, the NY Police and Fire Commissioner, NY Clinical Commissioning Group. The project funding is currently due to end in Dec 24.

Rural Advice Bus - The Big Lottery Fund- This fund is a continuation of the Reaching Richmondshire fund to provide a service offering advice and support to people residing in the rural communities of Hambleton and Richmondshire via outreach, home visits, telephone, email. The Rural Advice Bus also provides communities in our most hard to reach rural areas with a large range of services both from ourselves and our partner organisations.

Ryedale DC Cost of Living- Funded by the Ryedale District of North Yorkshire Council to provide a dedicated Adviser to help vulnerable residents access holistic advice and support tailored to their individual situation. This may include advice to reduce energy bills, benefits and debt advice, help to increase income (e.g. accessing free school meals, healthy start vouchers, pension credit), signposting to find a job, childcare, advice on reducing costs and wider issues such as mental health and wellbeing support. Also, to assist with the setting up of a Hardship Grant Fund for the residents of the district to offer mitigation against crisis as a result of Cost of Living issues. Project ended Dec 23.

Scarborough Energy Advice- Funded by British Gas Energy Trust the project delivers a Money and Energy Advice Service to those most in need in the Scarborough District area. Advice is provided on a one-to-one basis by advisers trained in specialist debt advice work, from our centrally based office and via outreach, working with partners around the area and linking into other services ensuring those who are vulnerable, e.g. people with severe mental health issues, people for whom English is not their first language, people experiencing extreme poverty, people whose children are at risk can easily access this service. Funded extended and now due to end Mar 26.

Scarborough Financial Hardship- Funding provided by DEFRA Covid response through NYC and the former Scarborough BC, with contributions from Two Ridings Community Fund, Sirius Foundation and the former CA Craven and Harrogate.

Selby & District Foodbank- A project to provide face to face outreach service across the Selby District foodbank centres offering an access point for people in Selby who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Dec 25.

Shared Prosperity Fund - RISE- A continuation of the ATI project. Delivering of services on the Reducing Inequalities, Supporting Employment (RISE) programme, which is funded by the UK Government and managed by the local authorities. Aiming to create an inclusive Yorkshire where everyone is supported to thrive in their life and work. This has been extended until May 25.

Skipton Temperance Hall Fund- Makes donations to local organisations which help people in need.

Skipton Foodbank- A project to provide face to face outreach service across the Skipton and Craven District foodbank centres offering an access point for people in Skipton and Craven who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Jan 26.

Trussell Trust – Help Through Hardship (HTH)- Also known as Help through Hardship. Phoneline funded by Trussell Trust to give advice to users of foodbanks. A national project funded until end of March 2025. We have just been offered an increase in funding of 4.5 FTE.

Winter Health- Project that receives funding from North Yorkshire Council and other funds via Citizens Advice. Provide a Single Point of Contact (SPOC) providing access via the internet and telephone to help North Yorkshire residents living in or at risk of a cold home, fuel poverty, struggling to afford their energy bills, or worried about winter. The aim is to try and reduce the impact of seasonal climate change on the health and well being of the population, reducing fuel poverty and preventing avoidable ill health. Funded to end Mar 26.

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Unrestricted Fund - Financial Development	7,246	-	-	(7,246)	-
Unrestricted Fund - NYC	32,078	330,899	(330,036)	(32,941)	-
Designated Fund - Advice Van	10,000	-	-	-	10,000
Designated Fund - Contractual Commitment	168,200	-	-	27,991	197,191
Designated Fund - Equipment	8,700	-	-	(2,834)	5,866
Designated Fund - Fixed Assets	565,342	-	-	(21,251)	544,091
Designated Fund - Premises	36,000	-	-	9,183	45,183
Unrestricted Fund - Work in Progress	-	-	-	13,746	13,746
General funds	777,430	547,304	(679,731)	13,352	658,355
	<u>1,605,996</u>	<u>878,203</u>	<u>(1,009,767)</u>	<u>-</u>	<u>1,474,432</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

(Continued)

19 Unrestricted funds

Previous year:

	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Unrestricted Fund - Financial Development	36,440	5,000	(34,194)	-	7,246
Unrestricted Fund - NYC	39,761	330,899	(338,582)	-	32,078
Designated	245,300	-	-	(245,300)	-
Designated Fund - Advice Van	-	-	-	10,000	10,000
Designated Fund - Contractual Commitment	-	-	-	169,200	169,200
Designated Fund - Equipment	-	-	-	8,700	8,700
Designated Fund - Fixed Assets	302,798	500,000	(13,549)	(223,907)	565,342
Designated Fund - Premises	-	-	-	36,000	36,000
General funds	351,149	616,380	(435,406)	245,307	777,430
	<u>975,448</u>	<u>1,452,279</u>	<u>(821,731)</u>	<u>-</u>	<u>1,605,996</u>

NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	544,091	194,698	738,789
Current assets/(liabilities)	930,341	464,715	1,395,056
	<u>1,474,432</u>	<u>659,413</u>	<u>2,133,845</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	565,342	203,654	768,996
Current assets/(liabilities)	1,040,654	189,974	1,230,628
	<u>1,605,996</u>	<u>393,628</u>	<u>1,999,624</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

	2024 £	2023 £
22 Cash generated from operations		
Surplus for the year	134,221	864,186
Adjustments for:		
Investment income recognised in statement of financial activities	(24,268)	(10,162)
Depreciation and impairment of tangible fixed assets	32,426	33,802
Movements in working capital:		
(Increase) in debtors	(150,465)	(83,598)
Increase in creditors	56,906	59,174
(Decrease) in deferred income	(82,725)	(20,000)
Cash (absorbed by)/generated from operations	<u>(33,905)</u>	<u>843,402</u>

23 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

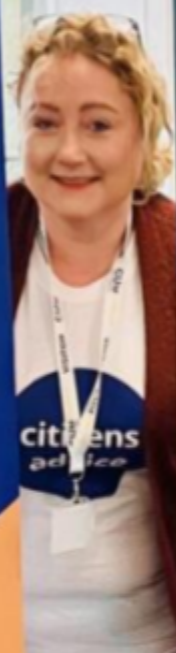


**North Yorkshire
Citizens Advice &
Law Centre**

**citizens
advice**

Annual Report 2022/23

**Citizens
Advice
helped me
find a way
forward.**



**Become a
Citizens Advice
volunteer**

Citizens Advice helps people find a way forward. We're here for everyone, whoever you are, whatever your problem.



We are a registered charity and rely on funding and donations in order to deliver our service to the residents of North Yorkshire.

About us

We are North Yorkshire Citizens Advice & Law Centre

We provide free, independent, confidential, and impartial advice and campaign on big issues affecting people's lives.

We are an independent charity and part of the Citizens Advice Network across England and Wales. We are also part of the Law Centres Network and value the independent spirit and principles on which the Law Centre tradition lays.

We value diversity, promote equality and challenge discrimination wherever we see it.

Our Mission

To provide advice and legal help that helps people to overcome their problems.

Our Vision

Is for people to have the knowledge and confidence they need to find their way forward, whoever they are and whatever problem they face.

Front cover photo features Amanda who is a Fuel Poverty Adviser based at our Scarborough office.

North Yorkshire Citizens Advice & Law Centre

Registered office: 277 High Street, Northallerton, North Yorkshire DL7 8DW.

Charity Registration Number 1146084.

A Company limited by Guarantee in England Number 07890996.

Authorised and regulated by the Financial Conduct Authority FRN: 617621.



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Statement of Internal Control

The trustee board of North Yorkshire Citizens Advice & Law Centre oversees the information security of all personal information of our clients, staff, funders, and strategic partners that is processed. North Yorkshire Citizens Advice & Law Centre holds joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service.

An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the General Data Protection Regulation and Data Protection Act 2018.

Foreword

Carl Les

Chair of Trustee Board

Our services have never been more needed, and I thank most sincerely all our volunteers and our teams of staff for stepping up to the challenge, ably led by our experienced and dedicated management.

Delivering advice services with one focus across the whole County, the largest in England, is now a reality and is working well. The new Law Centre is an immense achievement and will be greatly welcomed.

We are fortunate that our supporters, particularly councils both very small and very large, have stood beside us, and our other important funders have put their trust in us to continue to deliver. I am grateful as ever to the board of trustees for their wise counsel and continuing support.

Our impact in 2022/23



21,568

people helped



£17,316,772

income gained



104,779

Issues



£2,483,613

debts written off

Chief Executive Officer's report

Carol Shreeve

Chief Executive Officer

The theme this year has been the launch of the Law Centre and the need for us to respond to the expanding cost of living crisis. We do this to a background of Local Government reorganisation and our own recent merger into one legal entity. The first thing I must recognise is the extraordinary grit and determination of the volunteers and staff who have coped so well with raising demand you will see in these pages, alongside the gaps in public sector provision. They understand when our community is angry and work hard to find ways forward for people when they are in the most difficult of circumstances. This is, along with many other roles, a challenging job to be doing at this time and we are very grateful for those who choose to do it.

The law centre, our energy team, those providing frontline services and those working to support them are all part of a network to try and prevent our communities' needs worsening and trying to prevent individuals needing access to serious intervention, although of course we are here when they do. Please read some of our stories. I think they are our communities speaking for themselves and say more than even our data does.

This year more than ever I want to pay tribute to our funders, large and small, statutory and charity. Each Citizens Advice and Law Centre raises all its own money and we are no exception. Someone told me again today that surely there is a duty on Councils or the Government or someone to give us proper funding and I explained no. It is a choice that is based on the economics of prevention over dealing with deep poverty and crisis and a belief that all should have access to the same rights and responsibilities within society and should properly understand those rights and responsibilities. In addition, an understanding that there needs to be a source of information that is trusted and believed but separate and independent from the state. When these falter, when these are no longer the priority, funding ends. At the present time I am grateful and thankful for all the funders who are showing belief in our service and who are providing for our communities.

Contacts by channel in 2022/23



44,266

Contacts by telephone



26,721

Contacts by email



7,087

Contacts in person

Treasurer's report

Robert Pringle

Treasurer

I would like to thank all the organisations and people who provide funds to North Yorkshire Citizens Advice & Law Centre (NYCALC) which allows the delivery of an increasing number of projects and services to an ever increasing number of clients. This annual report shows the wide range of projects we are delivering and the increasing number of funders we rely on.

Our income and expenditure increased significantly during the year 2022-23 (see table below) as a result of the merger of three Citizens Advice organisations to form NYCALC which now covers the whole of North Yorkshire. It also demonstrates the success of our leadership team in obtaining additional funds for new and existing projects, and that funders recognise the importance of the work we currently do and the need to fund new projects to meet emerging needs.

The increasing number of projects and range of funders and the more recent launch of the Law Centre results in an increase in complexity of the finances. The Finance team were able to successfully deal with this and ensured that the Trustee Board were fully briefed on the finances of the organisation.

As we move forward there are many challenges as highlighted by Carol in her CEO's report; we do so on a solid financial footing which will assist in meeting the many challenges which lie ahead.

	Year end 31/03/22 (£)	Year end 31/3/23 (£)	Increase (%)
Income	1,728,768	£3,948,991	128%
Expenditure	1,624,601	£3,084,806	90%

A copy of our full accounts can be obtained, on request.

Our value to society

North Yorkshire Citizens Advice & Law Centre helps thousands of people every year. This provides us with unique insight into the challenges our clients face.

We are not only helping people through difficult situations, but also identifying and tackling the underlying causes of their problems.

The people we help, our funders and the organisations we work with see the value we deliver and the impact we are making. It is impossible to put a financial value on everything we do – but where we can, we have. We have used a Treasury-approved model to provide the figures detailed below.

From our robust management information, we have also separately considered the financial benefits to the people we help.

For every £1 invested in our service in 2022/23, we generated:

£18.28

in public value

Wider economic and social benefits.
Improvements in participation and productivity for Clients and volunteers.

£10.63

in value to the people we help

Income gained through benefits, debts written off, and consumer problems solved.

£2.39

in fiscal value

Reduction in health service demand, LA homelessness service, and out-of-work benefits for clients and volunteers.

Financial value of our volunteers in 2022/23



£565,416

estimated worth of donated hours of our volunteers.

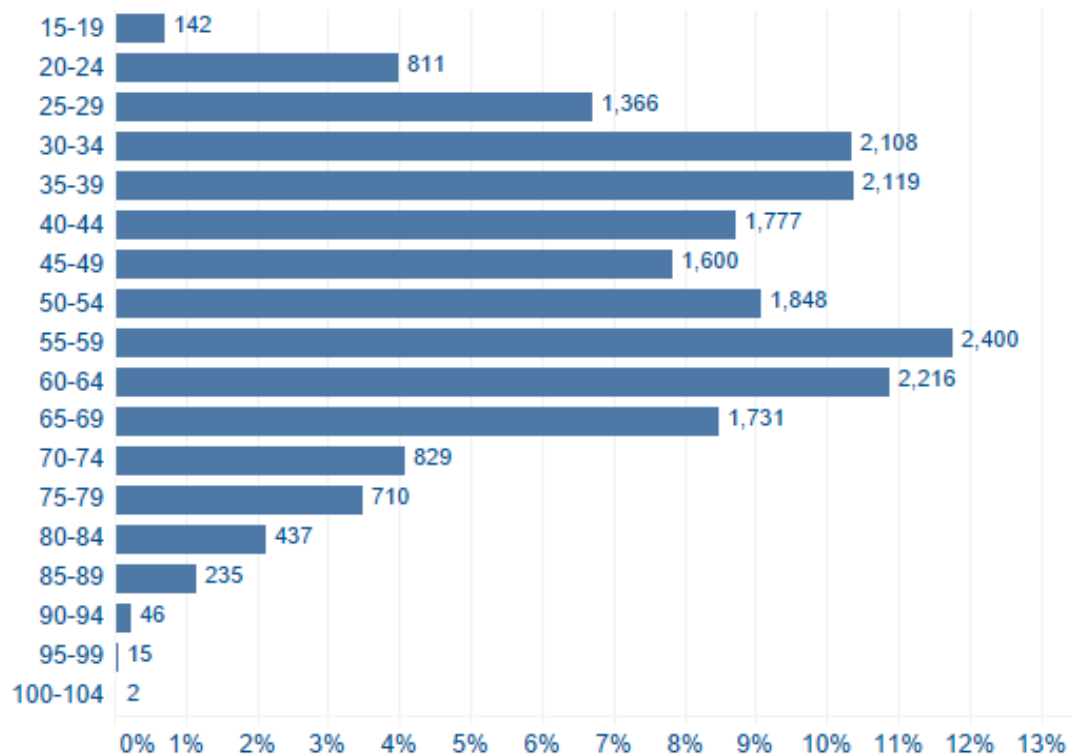
Issues we helped with in 2022/23

Breakdown of issues people wanted help with

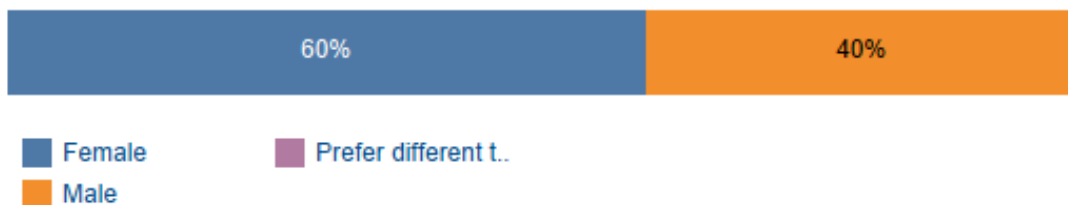
	Issues	Clients
Benefits & tax credits	24,439	9,169
Benefits Universal Credit	11,413	5,299
Charitable Support & Food Ban..	6,948	4,686
Consumer goods & services	3,824	2,219
Debt	10,000	2,866
Education	302	195
Employment	4,235	1,547
Financial services & capability	5,509	3,165
GVA & Hate Crime	290	205
Health & community care	1,315	839
Housing	5,977	2,734
Immigration & asylum	1,039	558
Legal	1,909	1,188
Other	1,147	324
Relationships & family	3,213	1,732
Tax	578	442
Travel & transport	685	500
Utilities & communications	21,956	5,383
Grand Total	104,779	

Client profiles

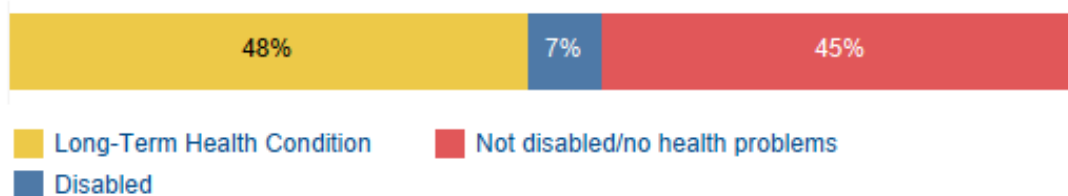
Age



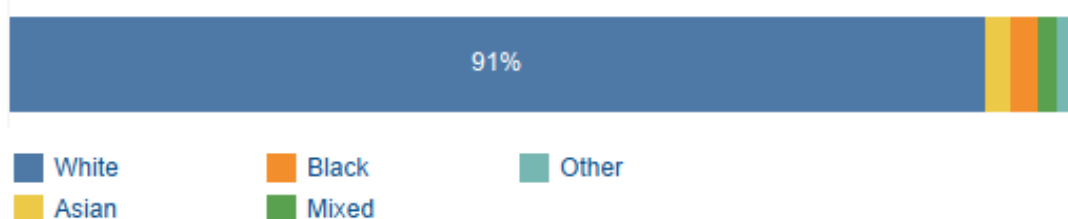
Gender



Disability / Long-term health



Ethnicity



Highlights 2022/23



April 2022

Citizens Advice Craven and Harrogate Districts and Citizens Advice Scarborough & District merged with Citizens Advice Mid-North Yorkshire. The new organisation was renamed Citizens Advice North Yorkshire.

November 2022

New website launched
www.cany.org.uk



May 2022

Our Legal Services Department gained Lexcel Accreditation.



December 2022

We became a member of the Law Centre Networks. In March 2023 we officially changed our name to North Yorkshire Citizens Advice & Law Centre.



Our service

We are a vital open-door service for many people. Our service is delivered through our core service, projects, and specialist advice including debt, welfare benefits, employment, housing, family law, discrimination, and immigration.

Our communications team promotes our service through social media platforms and the news section on our website. The team also promote the work of our partners and keep MPs of our areas up to date on our activities and campaigns.

Local offices

We have 8 local offices based in Harrogate, Malton, Northallerton, Richmond, Skipton, Scarborough, Selby and Whitby.

Adviceline

You can contact us every weekday, 9.00 am to 4.30 pm, by calling **0808 278 7900 Freephone.**

Drop-ins

We run drop-in sessions at all our offices and at outreach locations.

Website

Visit our website at www.cany.org.uk

This gives information about all our services and how to access them.

What people said about our service

88% overall client satisfaction with our service.

86% of clients would recommend our service to others.

80% of clients stated it was easy to access our service.

74% of clients stated that their problem had been resolved.

85% of clients stated that the service had helped them find a way forward.

"The CAB in Scarborough runs an excellent service with very approachable and helpful staff."

"Using CAB took away all the stress I was getting regarding form filling. I have already told a friend to use them as I found it brilliant."

"Very kind, understanding and helpful man. Sorted me out with a delivery of central heating oil with funds for fuel bank foundation."

"Thank you for not only helping me out in the past but also to thank you for everything you are doing for others in these difficult economic times. I wouldn't hesitate to use you again and recommend your services to my friends and family."

Law Centre

In 2022/23 the Law Centre team helped a total of **923** people with **1,469** issues and achieved income gains of **£94,940**.

North Yorkshire Citizens Advice & Law Centre covers York and North Yorkshire. The Law Centre has a range of funding contracts to provide services in family law, housing, discrimination, and asylum and Immigration.

To make a referral into any of our specialist legal teams please email our Law Centre team at: lawcentre@northyorkslca.org.uk or call our FREE advice line on **0808 278 7900**

We're always looking to make connections with local solicitors who would like to offer pro bono advice. If you'd like to talk to us about opportunities, please get in touch.

THE
ACCESS
TO JUSTICE
FOUNDATION

Lexcel
Legal Practice Quality Mark
Law Society Accredited

**Law
Centres
Network**

Areas of law covered

Family and relationships

Providing guidance, support and casework for people with family and relationship issues. This includes support at all stages with:

- child arrangements
- divorce
- domestic abuse

Housing

Providing advice and casework a variety of housing issues. This includes:

- housing register reviews
- matters related to possession and eviction from your home
- homelessness
- disrepair within your home

Discrimination

Providing guidance, support and casework for people with discrimination issues related to someone's employment, welfare benefits or housing. This includes:

- initial advice
- support drafting documents
- ongoing advice to prepare for and represent yourself at tribunal

Asylum and immigration

Providing guidance, support and help accessing legal services for people with asylum and immigration matters. This includes:

- initial advice
- support with some applications
- guidance and support

Warm & Well in North Yorkshire

In 2022/23 the Energy Advice Team helped a total of **5442** people with **24,927** issues and achieved income gains of **£1,415,581**.

The Warm & Well in North Yorkshire single point of contact allows people to access information, advice and support on a range of issues.

Support Available

Our Energy Advisers can provide information, advice, and practical support on various energy issues including:

- Full benefits check to make sure you are claiming all you are entitled to.
- Budgeting and income maximisation.
- Practical advice on energy efficiency measures.
- Help signing up to the Priority Service Register.
- For those eligible, emergency fuel vouchers, help towards bills or help towards the costs of oil, LPG, coal and logs.

**Warm
& Well**
in North Yorkshire



- Energy comparison and switching.
- Warm Home discount.
- Referred to our debt service or other specialist services where needed.
- Referred to other organisations if they are better placed to help.

Subject to eligibility, through the NYC Household Support Fund, British Gas Energy Trust and other funders, Warm & Well in North Yorkshire can provide financial support through the distribution of fuel vouchers, help towards energy bills or other energy costs including LPG, oil, coal and logs.

Health and Wellbeing Board
North Yorkshire



Energy Advice projects

Energy Redress

Funded through the Energy Industry Voluntary Redress Scheme',
www.energyredress.org.uk

£273,000 over 2 years to fund two specialist energy advisers and one community champion to reach vulnerable consumers. The project started delivery in October 2022

Scarborough Energy Advice Project **Funded by the British Gas Energy Trust**



£119,265 over 19 months; Funding specifically for Scarborough and districts, funding 2 specialist energy advisers and £15,000 in practical measures such as electric blankets, low energy cooking and warm packs. We have also received £150,000 in fuel vouchers for clients on pre-payment meters to supplement the Household Support Fund and other pots of funding for direct financial support. The project started delivery in October 2022.

Woodsmith Foundation: **Face to face advice in Whitby**



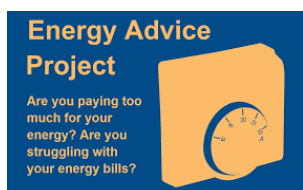
£11,000 awarded by the Wordsmith Foundation to support local people in the Borough of Scarborough and the North York Moors National Park who are facing financial difficulty including struggling with the cost of fuel, food and other essentials as the cost of living increases. Funding is to contribute to the face to face service in Whitby.

Two Ridings Community Foundation: **Surviving Winter Fund**



£3000 awarded by the Two Ridings Community Foundation to purchase and distribute warm packs (containing hot water bottle, handwarmers, blanket, scarf and hat) in Citizens Advice offices and Warm Spaces across North Yorkshire.

Energy Advice projects



Energy Advice Programme 2022/23

£15,000 awarded by the Warm Home Discount initiative and provides one to one specialist energy advice to clients. The project targets clients who are in or at risk of fuel poverty.



Big Energy Saving Network (BESN) 2022/23

£14,000 awarded by Citizens Advice. Supporting eligible organisations and community groups to deliver help and advice to vulnerable consumers, focused on helping them reduce their energy costs and consumption.



Carbon Monoxide Awareness 2022/23

£16,900 awarded by the four Gas Delivery Networks (GDNs) across England and Wales. Southern Gas Network (SGN) are the lead partner. The project is aimed at supporting consumers in vulnerable situations and addressing carbon monoxide (CO) safety issues.

Fuel Bank Foundation and Heat Fund

We continue to work with the Fuel Bank Foundation, supplementing the funding from the Household Support Fund. After undergoing training, our advisers are given access to a portal which can issue same day vouchers of £30 in warmer months (April to October) and £49 in colder months (November to March). We can also make applications to the Heat Fund for off grid financial support

Money Advice

Money and Pension Service (MAPS) Debt Advice Project



**Money &
Pensions
Service**

This year the Debt Team, led by Bev Dixon, has:

- Helped 1,165 clients (an increase of 37% compared to 2021/22)
- Wrote off over £2.163 million of debt via insolvency options
- Actioned 125 Debt Relief Orders (£1,131,244) and 18 Bankruptcies (£716,394)
- Dealt with an average of £11,382 worth of debt per client

With the gradual changes to working life following the end of the pandemic, 2022-23 saw the debt team move back to pre-Covid working. Telephone advice has continued to be the predominant source of advice for most of our clients, however face to face services have started to return for the most vulnerable clients with most offices providing this service on a weekly basis.

The Cost of Living crisis has had a huge impact on many of our clients with an ever-increasing number of budgets seeing a deficit after paying essential bills. For many, this means making the choice between paying their rent, council tax, water, fuel or stop these payments in order to buy food to feed themselves and their families. Whilst Government support has provided help towards fuel bills, the huge increase in the cost of gas, electricity and oil has meant many clients are still struggling to cover these essential costs. The mild winter has helped but doesn't address a bill that's doubled or in some cases tripled.

The consequence of not paying essential bills means many of our clients present with debt for priority costs (rent, council

tax, fuel, water). Gone are the days when credit cards, store cards and payday loans were the biggest concern. Now clients are faced with a decision of paying the greatest priority that week.

As well as looking at ways to deal with the clients debt, advisers will also look for ways to help bridge the gap between income and outgoings. This could be a benefit check, charitable help or better deals to help with saving money. This has become more and more important and sadly, signposting to a local foodbank is a common occurrence these days.

At a time when debt and budgeting is at its worst, funding for the MAPS project has been extended until March 2025. This was a huge relief and means we can continue to provide this much needed service for a further 2 years.

Unfortunately, many of our cases are complicated and complex and need much more than debt advice. In order to achieve the best possible outcomes for clients we have to consider the whole picture. Following the merger of offices we are able to refer to other specialist advice teams.

Case Study

how we helped John (name has been changed)

John had suffered a breakdown following the end of his marriage and also the failure of his business. John's income had reduced considerably - his only source now was from benefits. John had accrued debt for his mortgage and rent as well other non priority debts.

John lived alone in a shared ownership property (part mortgage/part rent). John was reluctant to move as he needed somewhere for his children to live when they came to stay with him on alternate weekends. John had been struggling with his mortgage payments for some time and had secured help via a government scheme – Support with Mortgage Interest.

The scheme helps with payment of the mortgage interest. However due to the severe change in income, John was unable to pay the remaining mortgage and rent costs. After negotiation, John's Father agreed he would make the payments in order for his son to keep his home.

After considering all options, it was agreed we would apply for a Breathing Space procedure to be put in place. This stops all enforcement action on a client's debts for a period of 60 days. The bankruptcy proceedings were halted and the Court hearing was reset. This gave more time for us to gather further information and evidence. Unfortunately, due to John's mental health, we were

unable to do this within the 60 days and the case was finally heard in Court. The judge listened to John's evidence, which was supported by our involvement, and the case was put on hold on the grounds that the creditor had failed to take into account John's circumstances and vulnerability.

We are now working with the John's mental health team to secure evidence of his ill health. This will enable us to put in place a Mental Health Breathing Space (MHBS) which will stop further enforcement action on the debts until he no longer needs support and can manage by himself. The MHBS isn't time limited like the previous one which gives John peace of mind knowing his creditors can't take further action.

John is hoping to return to work at some point in the future. Once his situation has stabilised we will be able to reassess his circumstances and offer advice on options for dealing with his debts going forward. For now, the pressure of losing his home has been taken away from John and he can concentrate on becoming well without having to worry about his debts. This has been a huge relief for both John and his Father.



Rural Reach Information and Advice Bus

Rural Reach Information and Advice Bus

Funded through National Lottery, local council, and various other grants and trusts. In July 2022 we secured another 3 years funding from the National Lottery Community Fund and we would like to take this opportunity to thank them for their continued support of this valued service for our rural communities.

During the past year our Advice Bus has supported 1029 clients and we've increased our monthly sessions to cover 11 towns across Hambleton and Richmondshire:

- Bedale Market
- Leyburn
- Reeth
- Hawes (Community Café or Market)
- Bainbridge
- Stokesley
- Easingwold
- East Thirsk Community Centre
- Middleham
- Catterick Garrison
- Boroughbridge.

In addition to the regular monthly sessions, over the past year the bus has been invited to adhoc events at Catterick Village warm space, Stokesley Community Day, Richmond Climate Action Partnership day, Richmond Safeguarding event and Wensleydale show. The team are regularly joined at the monthly sessions by our community partners: IDAS, Darlington & Northallerton MIND, North Yorkshire Fire



& Rescue Service, Carers Plus, Easingwold Community Care, along with colleagues from our internal projects Warm and Well and Homes for Ukraine.

The main issues the team deal with are: Benefit queries, Cost of Living, Consumer, Health and community grants and Housing. The team arranges for a follow-up call from our specialist advisers or refer directly to our community partners whilst with the client. By working in conjunction with our community partners, we're able to deliver a multi-agency support service for clients who may struggle to contact organisations due to lack of knowledge, travel costs or communication issues.

Results from satisfaction survey

90% people felt less stressed and more confident dealing with their situation after accessing the Advice Bus

23% people felt less isolated and have increased awareness of support available within the local community

40% people were referred for specialist advice in Debt, Benefits, Cost of Living and Pensions which resulted in them being financially better off after accessing the Advice Bus.

Specialist Advice and Projects

Local projects

Macmillan Benefits & Advice Service - Hambleton & Richmondshire

Funded by NHS Tees and Esk Valley and NYCLAC. The project is dedicated to provide support and advice to those affected by cancer, and their families. Mainly deals with welfare benefit issues but also other areas of advice that are affecting patients' lives. Delivered with help from the Cancer Information and Support Services Centre at Macmillan Centre, Northallerton..

York Against Cancer Project - Scarborough

Funded by York Against Cancer. A project dedicated for those affected by cancer, and their families. Mainly deals with welfare benefit issues but also other areas of advice that are affecting patients' lives. Delivered with help from the Cancer Information and Support Services Centre at Scarborough Hospital.

Hambleton Outreach - Extended and Enhanced Housing Support

Funded by Hambleton DC. Project delivered across Hambleton District, utilising a blended mix of advice channels but focusing on accessibility by offering face to face advice at outreach locations focussing on the market towns within the District, as well as Northallerton.

Eastfield Outreach - Scarborough

Funded by Eastfield Town Council. Providing generalist advice to the people of Eastfield Town, who are often unable to access our main office service.

Mental Health Advice Project - Scarborough

Funded by Henry Smith Charity. Project provides tailored intensive generalist advice to those struggling with mental health issues, whether long or short term. This project is delivered in conjunction with Scarborough, Whitby and Ryedale MIND, whose support worker provides money management learning, finds practical solutions to money-related problems and helps people access longer term mental health support.

Housing Matters - Selby

Funded by the Nationwide Community Foundation. Specialist Housing Caseworker supporting clients to prevent homelessness by providing housing-related advice, information, and support, including legal advice and court representation for those at risk of eviction.

Outreach Advice Van - Ryedale, Scarborough and Selby

The Outreach Advice Van makes scheduled visits on market days, and visits to local community groups and events throughout the year. Funded through our core service.

Specialist Advice and Projects

Advice Matters - Selby

Project aims to address the issues associated with financial hardship connected to poor mental health. We provide specialist advice on income maximisation, benefit claims and appeals, money management and debt solutions, alongside mental health interventions to ensure solutions are achievable and sustainable. Advice Matters works with York MIND and Brighter Futures who deliver mental health support. Funded by the National Lottery Community Fund for another 3 years.

Selby Advice

We co-ordinate the Selby Advice network of advice and information agencies within Selby District. We host quarterly meetings where training and networking opportunities are offered. We maintain the selbyadvice.org.uk website and circulate news and service updates within the network via email.

SHIC Cuppa Connect - Hambleton and Richmondshire

Partnership working across Hambleton and Richmondshire, signposting people to support available from Citizens Advice and other organisations.

Rydale Cost of Living project

Funded by Ryedale District Council. Advice delivered face to face advice delivered as outreach in Ryedale House or telephone appointments. Distribution of small measures, and of Hardship Fund for eligible residents.

POMOC project - Scarborough

Providing European Union Settled Status advice, as well as signposting and support to access local services for the East European communities in Scarborough and Ryedale. Working with Sprouthouse, a community specialist organisation, with community development work for the mostly Polish and Romanian communities and community cohesion work between these and local communities.

Foodbank Projects

Harrogate District Foodbank project - funded by Trussell Trust

Working in partnership with Harrogate District foodbank to provide bespoke and holistic advice and support for those identified as facing destitution who are accessing foodbank Centres throughout the District.

Selby District Foodbank project - funded by Selby & District Foodbank

Both projects deliver drop-in sessions based in foodbanks where our Advisers are on hand to provide information, advice and associated casework to those visiting the foodbank and also volunteers who work there.

Specialist Advice and Projects

Countywide projects

Homes for Ukraine - North Yorkshire

Support for Ukrainian nationals, sponsors or family host. We provide advice including benefit eligibility, form filling, housing issues and help with the biometric residence permit process. We also provide information about Ukrainian support groups across North Yorkshire.

NYCC Information and Advice Service - North Yorkshire

Contract funded by NYCC to deliver information and advice through a single point of contact (telephone, email, and online at www.cany.org.uk).

NYCC Money and Benefits Service - North Yorkshire

Contract funded by NYC to deliver information and advice on money management and income maximisation through a single point of contact (telephone and email).

National projects

The following projects are funded by National Citizens Advice.

Help to Claim – National helpline

Service to provide telephone or webchat advice to clients looking to make their first claim for Universal credit.

Help through Hardship – National helpline

Helpline is open to clients needing support with food parcels, the aim of the project is to offer advice to clients in crisis by giving income maximisation advice which can include benefit check and local support grants in addition to issuing a food voucher for either a Trussell Trust or local independent foodbank. Clients with mental health issues are advised and offered a referral to MIND for additional support.

Pension Wise

Funded by the Money and Pensions Service. Guidance service set up to help people aged over 50 with a personal or workplace pension. Appointments are held by telephone with one of our Guidance Specialists.

Client case studies

Welfare benefits

How we helped Justin

Justin lives with his wife and adult son. All three suffer from severe ill health. They have no carers despite their care needs and struggle to support each other with their daily care. None of the family were able to work due to their ill health.

The impact of the rising cost of living was causing them much concern and hardship. They had made several requests to us for food parcels and help with their heating costs.

Justin had applied for PIP, but he was turned down. Our Welfare Benefits Caseworker helped Justin to ask for the decision to be looked at again by the DWP, but this was unsuccessful. The caseworker then acted as his representative at the appeal, this included preparing a submission and attending the hearing.

The appeal was successful, and Justin was awarded enhanced rate for daily living and enhanced rate for mobility. Justin got a substantial back payment of £10,600 of PIP and will receive £156.90 per week.

This will make an enormous difference to the family, and they will be able to afford to heat their home adequately in winter.

Housing

How we helped Duncan

Duncan had lived in the same private rented property for 11 years without a tenancy agreement. To receive help towards housing costs through Universal Credit, he was required to supply evidence of his rent liability. When Duncan asked for written evidence to show this, his landlord drafted a tenancy agreement which included a rent increase.

Duncan has anxiety which results in indecision, and he requires additional time to process information, he was reluctant to sign the tenancy agreement due to the different terms within the agreement, such as the landlord and tenant responsibilities. Although Duncan was happy to pay the increase in rent and felt the amount was reasonable due to the size of the property, he was concerned about how often the landlord would be able to do this.

Duncan received further advice regarding rent increases, specifically, looking at how often the landlord would be able to do this and ways to challenge this if he disagrees with the amount, and also discussed the terms of the tenancy agreement in detail and how this would affect him.

Duncan clearly understood the terms of his tenancy agreement and was confident of his rights when he signed it. Duncan could now pass his rent details to the DWP so that he could receive extra support towards his rent.

Client case studies

Debt case study

How we helped Grace

Grace is 59 years old and was widowed last year. Her husband had been severely disabled and in poor health, and Grace had been his sole carer for many years. She was devoted to looking after him.

They had lived together in a three-bedroom council property but following her husband's death Grace had to move to a smaller property. Her income had reduced considerably, and she could no longer afford the rent. She found she was also struggling with several other financial commitments due to the fall in income.

Although Grace and her husband had been claiming benefits together, after his death she had to make new claims. The issues involved meant this was very complex and Grace was at her wits end trying to cope with her loss, move house, chase up her benefit claims and deal with her creditors as well.

Throughout all this Grace has been managing with her own health problems following cancer treatment and ill mental health. We have worked with Grace supporting her with debt and benefit advice and taking the time to listen when she just could not think straight and did not know what she needed to do next.

Grace has now settled in her new home; her new benefits are in payment, and we are applying for a Debt Relief Order to write off £13,500 of outstanding debt.

Energy case study

How we helped Jane

Jane contacted the Warm & Well team in January for advice about back billing and prepayment meters. The Energy Adviser helped to set up a direct debit so electricity usage could be monitored, and the energy provider said they would investigate the issue of back billing.

Jane contacted us again because her energy provider had increased the direct debit from £80 to £268 and this payment level was unaffordable. The Energy Adviser contacted the company to discuss the situation and they said the increase was made to recover the arrears on the account. The Energy Adviser explained that there are no 'rules' to say the arrears had to be recovered within a twelve-month period and asked them to reinstall the credit meter. The energy provider initially refused, but the adviser continued her argument that Jane would benefit from having a credit meter.

Finally the energy provider agreed to reinstall the credit meter and a dual fuel tariff was put in place – the direct debit for gas and electricity would be £224 per month which was the amount originally quoted for electricity only.

This enabled Jane to pay for ongoing usage and repay her arrears over a four-year period. Additionally the energy adviser managed to reduce the overall bill by £158 and applied for a grant to help repay the arrears.

Our Volunteers

Thank you to all our volunteers for their time and dedication throughout another demanding year. They have supported us throughout and a number have moved on to paid roles within the organisation including working on Adviceline and various projects.

Our volunteers receive 100% support and full training. Any expenses incurred as a volunteer are reimbursed, for example travel and childcare costs. Volunteers cover various roles including assessors, advisers, receptionists, administration, and trustees.

We are committed to equal opportunities for all our volunteers, staff and clients, and welcome volunteers regardless of race, gender, sexuality, or disabilities.

On the following pages you can read about some of our volunteers' experiences volunteering with us.

For further information on volunteering with us please visit our [Volunteer with us](#) page on our website at www.cany.org.uk

On 31st March 2023 we had 84 volunteers covering various roles including:

- Administrator
- Advice bus / van drivers
- Adviser
- Benefit form filler
- Fundraisers
- IT Support
- Media
- Receptionist
- Research & campaigns
- Trustee
- Volunteer recruitment and support



Stories from our Volunteers

Mo's story

Volunteering for Citizens Advice is one of the most rewarding things I have ever done in my life! Everyone wants to feel they can make a difference and given the back up, training and support by compassionate and knowledgeable colleagues, my weekly sessions have given me more than I could have hoped for. I can highly recommend spending a few hours a week as a volunteer - some clients are so grateful they even bring you flowers or chocolates!!



Amanda's story

Like many law students, I had no success gaining experience in local law firms, it was for this reason that I decided to volunteer! Starting my role I found the local office to be warm, welcoming, and supportive. Also being part of a wider team across North Yorkshire has much appeal to me. I knew within months this is where I wanted to start my career, when I saw how much of an impact you can make on people's lives.

Chris's story

I have been an adviser in Bradford and then North Yorkshire over the last seven years. I love people and solving problems and it's a privilege to be an adviser with Citizens Advice. I get much satisfaction from encouraging self-help capability and working with clients with health problems.

John's story

I'm 73 and have been working as a volunteer assessor/adviser for Citizens Advice for some 12 years. I help with Adviceline 3 afternoons a week and love it. I have always enjoyed problem solving (or trying to!!) and you never know what is coming before every session.

It's a real tonic.

Stories from our Volunteers

Becky's story

No matter the reason for contacting us I have found a real reward in having a conversation, talking to and listening to people. Sometimes it might be that as the conversation develops the client is surprised when you discover areas where we can offer support that were separate to their initial enquiry. This is especially rewarding as often the client has accepted the situation / circumstance they are extremely unhappy or worried about and so feel a huge sense of relief to have a conversation initiated.

Neils' story

I joined Citizens Advice as part of my post-retirement portfolio following a career as an NHS manager. I currently work 2 sessions a week, one doing callbacks and another on Adviceline, dealing with what could be absolutely anything. I love the role. I think in most cases we really do help people.

Axaviyo's story

I am a final year BSc Diagnostic Radiotherapy student. Although my experience engaging with the community has primarily been focused in healthcare, I saw this as an opportunity to have a different impact, by empowering clients to make informed decisions in their everyday lives.

Paul's story

Hi, my name is Paul and I am a volunteer receptionist at our Scarborough office. I have a diagnosis of Dementia and working my 3 mornings a week with great colleagues helps my mental health no end. However, the greatest satisfaction I get from the job is seeing the reaction of clients who come into the branch, sometimes with the weight of the world on their shoulders, leaving with an almost palpable sense of relief that help is at hand.

Research and Campaigns

We undertake research and campaigns work on local issues and also contribute to national campaigns headed by Citizens Advice.

Where North Yorkshire Citizens Advice & Law Centre wish to campaign on an issue we keep staff members informed and often ask them for comments and case studies which can be used in wider policy work. We contribute to calls for evidence and government consultations wherever possible.

We have a research and campaigns team consisting of staff, volunteers and trustees who assist with gathering and analysing information.



Campaigns this year included:

- **Cost of living crisis** and where people can get support. We attended various events including the BBC Radio York Cost of Living events held in January and March 2023.
- **Scams Awareness Fortnight** is a national campaign run by the Consumer Protection Partnership and led by Citizens Advice with key support from partners such as the Trading Standards service.
- **Big Energy Saving Campaign** is a national campaign that runs all year round and helps people to get financial support they're entitled to, or take action to reduce energy usage. We deliver key energy advice to clients, helping them reduce their bills while keeping warm throughout the year.
- **National Consumer Week** is a yearly campaign which aims to raise people's awareness of specific consumer issues. The campaign runs in close collaboration with the Consumer Protection Partnership, bringing together key partners in the consumer landscape to identify, prioritise and coordinate collective action to **tackle consumer detriment**.

Our Funders 2022/23

Thank you to all our funders who supported us this year.

Organisations and individuals

Access to Justice Foundation
Addleshaw Goddard
Armed Forces Covenant Fund
British Gas Energy Trust
Cllr. Caroline Goodrick
Dishforth PF and SA
Energy Redress Voluntary Scheme
Garfield Weston
Henry Smith Charity
Leonard Chamberlain Trust
Leyburn Local Quaker Meeting
Money and Pensions Service
National Citizens Advice
National Lottery Community Fund
Nationwide Community Foundation
Selby & District Food Bank
Sherburn in Elmet Community Trust
Skipton Temperance Hall
St Peter's Church, Malton
South Tees NHS
The Princes Trust Countryside Fund
Trussell Trust
Two Ridings Community Foundation
Volant Charitable Trust
Yorkshire Energy Doctor

Regional Council

North Yorkshire Council

District Councils

Craven
Hambleton
Harrogate
Richmondshire
Ryedale
Scarborough
Selby

Town Councils

Barlby and Osgodby
Colburn
Helmsley
Richmond
Selby
Tadcaster
Thirsk

Parish Councils

Amotherby
Arkengarthdale
Azerley
Beal
Bellerby
Bewerley
Bilsdale Midcable
Bradley's Both
Brafferton & Helperby
Brayton
Brompton-on-Swale
Burniston
Burton Salmon
Burton-cum-Walden
Carthorpe
Catterick
Cawood
Clapham cum Newby
Cloughton
Cowling
Draughton
Eggborough
Flaxton
Glaisdale
Glusburn and Cross Hills
Grassington
Hackness & Harwood Dale

Parish councils

continued

Hartwith-cum-Winsley
Hensall
Hillam
Hillside
Hudswell and District
Husthwaite
Kellington
Kilburn
Kirby Wiske with
Newsham &
Breckenbrough
Knaresborough
Lockton
Masham
Melbecks
Middleton Tyas
Moor Monkton
Newton-le-Willows
North Duffield
Riccall
Scagglethorpe
Scorton
Skeeby
Sowerby
Staintondale
Ulleskelf
Weeton
Well
West Tanfield
Whitley
Whorlton
Womersley

Working in Partnership

With the help and support of our partners we can help more people across all our communities.

Access to Justice
Foundation
Age UK in North Yorkshire
Age UK Selby & District
Alzheimer's Society
Brighter Futures Selby
Carers Count Selby
District
Citizens Advice York
Community First
Yorkshire
IDAS
Law Centres Network
Mencap Selby
MIND Darlington
MIND Scarborough
MIND York
NYCC County Council
NYCC Living Well Team
NYCC Stronger
Communities
District & Borough
Councils
- Harrogate
- Hambleton
- Richmondshire
- Ryedale
- Scarborough
- Selby
Town and Parish Councils

Harrogate Easier Living
Project
National Energy Action
North Yorkshire Fire and
Rescue Service
North Yorkshire Horizons
Selby Advice Partnership
Stokesley and District
Community Care
Association
White Rose Improvement
Agency
YES Energy Solutions
Yorkshire Energy Doctor
Yorkshire Housing
Castle Communication
Services
Chapter 3 Enterprise C.I.C
Community First Credit
Union
Dementia Forward Selby
Everyday Enable
Foundation Legal Services
Freeman Brown Solicitors
Homestart
Horton Housing
Horton Wellbeing Cafes
Humankind
IHL Inspiring Healthy
Lifestyles
Independent Health
Complaints

Advocacy Service
Kings Church Selby
Nigel Adams, MP for Selby
and Ainsty,
North Yorkshire Sport
Perennial
Positive Progressions
Scope
Second Chance Ostomy
Yorkshire
Selby & District Foodbank
Selby District AVS
Selby District Vision
Selby U3A
Tadcrafters CIC
The Big Community-Tea
The Salvation Army Selby
The WEA
Together Housing
Total Advocacy
Training for Employment
CIC
Two Ridings Community
Foundation
Trussell Trust
Warm & Well in North
Yorkshire Partnership
Wilberforce Trust
WLCT
Yorkshire Mesmac

Our Governance

North Yorkshire Citizens Advice & Law Centre is governed by a Board of Trustees who are all volunteers for the charity.

The trustees have ultimate responsibility for the charity's vision, values, ethos, and strategy as well as for the overall performance. They ensure NYCALC complies with all legal requirements and has the highest possible standards of governance. Four formal Trustee Board Meetings are held each year.

The Chief Executive is responsible for leading the management team which includes the Deputy CEO, Head of Quality, and Head of Finance who are responsible for the quality of advice and operational activities for the charity.

Trustee Board Members 2022/23

Cllr. Carl Les	Director/ <i>Chair</i>
Robert Pringle	Director/ <i>Vice-Chair & Treasurer</i>
John Behrens	<i>Director/Trustee</i>
Liz Colling	<i>Director/Trustee</i>
Martin Collins	<i>Director/Trustee</i>
Melanie Davies	<i>Director/Trustee</i>
Nanci Downey	<i>Director/Trustee</i>
Cllr. Caroline Goodrick	<i>Director/Trustee</i>
John Martin	<i>Director/Trustee</i>
John Ritchie	<i>Director/Trustee</i>
Janet Sharp	<i>Director/Trustee</i>
Laura Tunney	<i>Director/Trustee</i>
Karen Tatham	<i>Director/Trustee</i>
Melissa Williams	<i>Director/Trustee</i>

Our Strategic Priorities for 2023/24

- Develop a unifying culture across North Yorkshire that puts first the needs of the community and clients both present and future.
- Develop the Law Centre, starting legal aid contracts and launching services.
- Focus on maintaining a multi channel service in these difficult times.
- Telling our communities stories in an effective and evidence based way.
- Influencing funding for North Yorkshire in a positive way and the advice environment in general.
- Growing our own.
- Making our service better at inclusion.
- Do the very best we can to meet demand.

Contact us

Adviceline

FREEPHONE 0808 278 7900

Monday to Friday 9.00 am – 4.30 pm
(except bank holidays).

Website

www.cany.org.uk

Craven

1 Belle Vue Square, Broughton Road,
SKIPTON BD23 1FJ.
Admin line: 01423 637250

Ryedale

Harrison House, Norton Road,
MALTON YO17 9RD.
Admin line: 01653 695542

Hambleton

277 High Street
NORTHALLERTON DL7 8DW.
Admin line: 01609 776551

Scarborough

4 Elders Street,
SCARBOROUGH YO11 1DZ.
Admin line: 01723 368710

Harrogate

Audrey Burton House, Queensway,
HARROGATE HG1 5LX.
Admin line: 01423 637250

Selby

38 Ousegate,
SELBY YO8 4NH.
Admin line: 01757 701320

Richmondshire

23 Newbiggin,
RICHMOND DL10 4DX.
Admin line: 01748 823862

Whitby

Church House,
Flowergate,
WHITBY YO21 3BA
Admin line: 01723 368710

North Yorkshire Citizens Advice & Law Centre

Registered office: 277 High Street, Northallerton, North Yorkshire DL7 8DW.

Charity Registration Number 1146084.

A Company limited by Guarantee in England Number 07890996.

Authorised and regulated by the Financial Conduct Authority FRN: 617621.



REGISTERED COMPANY NUMBER: 07890996 (England and Wales)
REGISTERED CHARITY NUMBER: 1146084

**Report of the Trustees and
Financial Statements
for the Year Ended 31st March 2023**

for

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Contents of the Financial Statements
for the Year Ended 31st March 2023**

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**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

**Report of the Trustees
for the Year Ended 31st 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 31st 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objectives

The objects of the charity are:

to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Yorkshire and surrounding areas.

Aims, objectives, strategies and activities

North Yorkshire Citizens Advice and Law Centre aims to enable the people within their area to gain access to information, advice and assistance necessary to participate fully within the community. To this end the service strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively. In addition, it endeavours to exercise a responsible influence on the development of social policies and services, both locally and nationally.

Significant activities

We are a vital open-door service for many people; through our 104 paid staff and 118 volunteers (14 of which are members of the Trustee Board), North Yorkshire Citizens Advice and Law Centre offers a free high quality advice service on a range of issues. This is delivered through our core service, projects, and specialist advice (housing, debt, family law, and discrimination).

We cover all regions of North Yorkshire, and the Law Centre additionally covers York district. The County has a population of over 800,000 (ONS 2019).

We run various outreaches across the county and two advice vans.

Our communications team promote our service across various platforms including social media and our website news page. They also promote the work of our partners and keep MPs of our areas up to date on our activities and campaigns.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

For details of our achievements and impact during 2022/23 please see our annual report.

FINANCIAL REVIEW

Financial position

Incoming resources in the year were £3,948,991 (2022 - £1,728,768) and, of this total, £2,496,710 (2022 - £1,310,841) related to restricted project activities.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

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

FINANCIAL REVIEW

Reserves policy

General reserves:

The trustees believe that the bureau should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of client in the event of unforeseen and potentially financially damaging circumstances arising.

In the event of total withdrawal of Local Authority funding the trustees consider that it would be prudent to set aside an amount equivalent to three months running costs. When the reserves policy was updated in October 2022 this amounted to £729,300.

Designated reserves:

In addition, unrestricted funds totalling £223,900 have been designated for the following purposes:

- Equipment reserve - a reserve to ensure that there is sufficient money to replace equipment/cover photocopier lease surrender - £8,700
- Contractual commitment reserve - a reserve to ensure that the bureau is able to cover contracted payments to staff covering redundancy, maternity leave and long term sickness - £169,200
- Premises - a reserve to provide for the cost of dilapidations, lease surrender and office repairs -£36,000
- Advice van and bus to cover unexpected large repair bills - £10,000

Total general and designated reserves: £953,200.

At 31 March 2023 general and designated reserves, excluding unrestricted fixed assets of £565,343, totalled £1,040,653.

Funds in deficit

There were no funds in deficit.

FUTURE PLANS

Our Strategic Priorities 2022/25 are:

1. Develop a unifying culture over North Yorkshire that puts first the needs of the community and clients both present and future
2. Open a law centre and develop hubs for specialist services throughout the County
3. Focus on maintaining a multi-channel service in these difficult times
4. Telling our communities stories in an effective and evidence-based way
5. Influencing funding for North Yorkshire in a positive way and the advice environment in general
6. Growing our own and making our service better at inclusion
7. Do the very best we can to meet demand

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

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

The organisation is a charitable company limited by guarantee incorporated on 22 December 2011 and registered as a charity on 28 February 2012. It commenced trading on 1 April 2012 when it acquired the assets and liabilities of the Hambleton Citizens Advice Bureau and the Richmondshire Citizens Advice Bureau.

The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The maximum liability of each member of the company is £1 and at 31 March 2023 it had 14 members.

Recruitment and appointment of new trustees

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are given on page 1.

The maximum number of trustees is fifteen and the minimum is three. Appointment is by election at the Annual General Meeting or by being co-opted by the Board, provided that, on appointment the total number of co-opted trustees does not exceed one third of the total number of trustees.

All elected trustees shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All co-opted trustees shall retire from office at the third annual general meeting following the meeting of the Board at which they were appointed but may then be elected or reappointed.

The charity wishes its Board to be representative of the local communities as well as containing the range of skills necessary to provide leadership and good governance. All trustees give their time voluntarily and any expenses reclaimed by trustees are set out in the notes to the financial statements.

Organisational structure

The Board is responsible for setting the strategic direction of the Bureau and it meets quarterly to administer the charity. Only trustees may vote at these meetings, but they are assisted in their decision making by recommendations from the various sub-committees and by the advice of representatives from staff, volunteers and funders who attend the meetings.

The Chief Executive is appointed by the Board to manage the day to day operations of the charity. Full details of the current staff, volunteers and board observers are provided in the Bureau's annual report.

Induction and training of new trustees

Trustees are recruited and trained in accordance with Citizens Advice policies and procedures.

Related parties

Each CAB must be a member of the national organisation 'Citizens Advice' and, to comply with the membership criteria, must meet strictly audited standards of service and delivery annually.

We are Members of The Law Centres Network and meet their membership and governance standards.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07890996 (England and Wales)

Registered Charity number
1146084

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

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

Registered office

277 High Street
North End
Northallerton
North Yorkshire
DL7 8DW

Trustees

J Behrens (appointed 10/8/22)
L Colling (appointed 10/8/22)
M C Collins
M A Davis
N H Downey (appointed 10/8/22)
C G Goodrick
C A Les
J I Martin (appointed 10/8/22)
R Pringle
J Ritchie (appointed 10/8/22)
J E Sharp
K Tatham (appointed 10/8/22)
L Tunney
M J Williams

The following trustees hold the office of:

Chair	-	C A Les
Vice Chair & Treasurer	-	R Pringle

Company Secretary

C A Shreeve

Auditors

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of North Yorkshire Citizens Advice & Law Centre Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, BK Plus Audit Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 06/12/2023 and signed on its behalf by:



.....
C A Les - Trustee

**Report of the Independent Auditors to the Members of
North Yorkshire Citizens Advice & Law
Centre Limited (Registered number: 07890996)**

Opinion

We have audited the financial statements of North Yorkshire Citizens Advice & Law Centre Limited (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
North Yorkshire Citizens Advice & Law
Centre Limited (Registered number: 07890996)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Report of the Independent Auditors to the Members of
North Yorkshire Citizens Advice & Law
Centre Limited (Registered number: 07890996)**

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

**Report of the Independent Auditors to the Members of
North Yorkshire Citizens Advice & Law
Centre Limited (Registered number: 07890996)**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 6 December 2023

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

		Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	738,405	221,067	959,472	6,569
Charitable activities	4				
Information and advice services		703,714	2,275,643	2,979,357	1,722,048
Investment income	3	10,162	-	10,162	151
Total		<u>1,452,281</u>	<u>2,496,710</u>	<u>3,948,991</u>	<u>1,728,768</u>
EXPENDITURE ON					
Charitable activities	5				
Information and advice services		<u>821,733</u>	<u>2,263,073</u>	<u>3,084,806</u>	<u>1,624,601</u>
NET INCOME		630,548	233,637	864,185	104,167
RECONCILIATION OF FUNDS					
Total funds brought forward		975,448	159,990	1,135,438	1,031,271
TOTAL FUNDS CARRIED FORWARD		<u><u>1,605,996</u></u>	<u><u>393,627</u></u>	<u><u>1,999,623</u></u>	<u><u>1,135,438</u></u>

The notes form part of these financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

**Balance Sheet
31st March 2023**

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Tangible assets	12	768,996	302,798
CURRENT ASSETS			
Debtors	13	160,217	76,619
Cash at bank and in hand		1,293,753	940,190
		<u>1,453,970</u>	<u>1,016,809</u>
CREDITORS			
Amounts falling due within one year	14	(223,343)	(184,169)
NET CURRENT ASSETS		<u>1,230,627</u>	<u>832,640</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,999,623</u>	<u>1,135,438</u>
NET ASSETS		<u>1,999,623</u>	<u>1,135,438</u>
FUNDS	17		
Unrestricted funds		1,605,996	975,448
Restricted funds		393,627	159,990
TOTAL FUNDS		<u>1,999,623</u>	<u>1,135,438</u>

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 06/12/2023 and were signed on its behalf by:



.....
C A Les - Trustee

The notes form part of these financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Cash Flow Statement
for the Year Ended 31st March 2023**

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	843,401	149,472
Net cash provided by operating activities		843,401	149,472
Cash flows from investing activities			
Transfer of fixed assets		(500,000)	-
Interest received		10,162	151
Net cash (used in)/provided by investing activities		(489,838)	151
Change in cash and cash equivalents in the reporting period		353,563	149,623
Cash and cash equivalents at the beginning of the reporting period		940,190	790,567
Cash and cash equivalents at the end of the reporting period		1,293,753	940,190

The notes form part of these financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Notes to the Cash Flow Statement
for the Year Ended 31st March 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23 £	31/3/22 £
Net income for the reporting period (as per the Statement of Financial Activities)	864,185	104,167
Adjustments for:		
Depreciation charges	33,801	14,772
Interest received	(10,162)	(151)
Increase in debtors	(83,597)	(14,609)
Increase in creditors	39,174	45,293
Net cash provided by operations	<u>843,401</u>	<u>149,472</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	940,190	353,563	1,293,753
	<u>940,190</u>	<u>353,563</u>	<u>1,293,753</u>
Total	<u>940,190</u>	<u>353,563</u>	<u>1,293,753</u>

The notes form part of these financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- Straight line over 25 years and Straight line over 50 years
Plant and machinery	- Straight line over 5 years
Motor vehicles	- Straight line over 4 years

Taxation

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

Fund accounting

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

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

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	<u>959,472</u>	<u>6,569</u>

Included within donations are amounts totalling £927,268 in relation to the net assets transferred from Citizens Advice Craven and Harrogate Districts Ltd and Citizens Advice Scarborough & District Limited upon the merger in 2022/23.

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	<u>10,162</u>	<u>151</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31/3/23 Information and advice services £	31/3/22 Total activities £
Grants and contracts income	2,949,434	1,694,499
Room hire and miscellaneous income	29,923	27,549
	<u>2,979,357</u>	<u>1,722,048</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Information and advice services	<u>2,661,957</u>	<u>422,849</u>	<u>3,084,806</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Staff costs	1,922,609	1,083,998
Insurance	366	878
Light and heat	1,530	2,993
Telephone	4,644	2,276
Postage and stationery	1,401	2,594
Publicity	6,138	2,255
Sundries	16,681	8,365
Rent and rates	2,548	4,194
Repairs and maintenance	12,527	17,957
Computer repairs and maintenance	29,392	(235)
Staff training and recruitment	20,394	10,922
Staff travel	13,193	2,646
Volunteer expenses	7,342	3,450
Reference materials	6,991	-
Interpreting costs	8,326	-
Legal and professional	27,547	6,565
Rural Advice Bus	-	3,497
Partner payments	546,439	235,502
Bank charges	88	192
Depreciation	33,801	4,256
	<u>2,661,957</u>	<u>1,392,305</u>

7. SUPPORT COSTS

	Management £
Information and advice services	<u>422,849</u>

8. NET INCOME/(EXPENDITURE)

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

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	<u>33,802</u>	<u>14,772</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

10. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	1,967,752	1,119,268
Social security costs	145,258	79,944
Other pension costs	41,513	20,210
	<u>2,154,523</u>	<u>1,219,422</u>

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

	31/3/23	31/3/22
	104	67
Total head count	<u>104</u>	<u>67</u>

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

The key management personnel of the charity has been identified as the the chief executive.

The aggregate employment benefits, including employers national insurance and pension contributions, for the key management personnel for the year was £51,592 (2022 : £43,750).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,569	-	6,569
Charitable activities			
Information and advice services	411,207	1,310,841	1,722,048
Investment income	151	-	151
Total	<u>417,927</u>	<u>1,310,841</u>	<u>1,728,768</u>
EXPENDITURE ON			
Charitable activities			
Information and advice services	344,708	1,279,893	1,624,601

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	73,219	30,948	104,167
Transfers between funds	(4,546)	4,546	-
Net movement in funds	68,673	35,494	104,167
RECONCILIATION OF FUNDS			
Total funds brought forward	906,775	124,496	1,031,271
TOTAL FUNDS CARRIED FORWARD	<u>975,448</u>	<u>159,990</u>	<u>1,135,438</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1st April 2022	333,621	51,943	5,692	17,034	408,290
Transfer to ownership	500,000	-	-	-	500,000
At 31st March 2023	<u>833,621</u>	<u>51,943</u>	<u>5,692</u>	<u>17,034</u>	<u>908,290</u>
DEPRECIATION					
At 1st April 2022	76,597	14,329	5,692	8,874	105,492
Charge for year	26,672	2,868	-	4,262	33,802
At 31st March 2023	<u>103,269</u>	<u>17,197</u>	<u>5,692</u>	<u>13,136</u>	<u>139,294</u>
NET BOOK VALUE					
At 31st March 2023	<u>730,352</u>	<u>34,746</u>	<u>-</u>	<u>3,898</u>	<u>768,996</u>
At 31st March 2022	<u>257,024</u>	<u>37,614</u>	<u>-</u>	<u>8,160</u>	<u>302,798</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	73,815	12,578
Other debtors	1,615	-
Prepayments	17,339	16,874
Accrued income	67,448	47,167
	<u>160,217</u>	<u>76,619</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	7,226	31,319
Social security and other taxes	39,178	29,210
Pension control account	(21)	-
Other creditors	74,034	6,984
Accruals	20,201	13,931
Deferred income	82,725	102,725
	<u>223,343</u>	<u>184,169</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	24,700	-
Between one and five years	48,750	-
	<u>73,450</u>	<u>-</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/23 Total funds	31/3/22 Total funds
	£	£	£	£
Fixed assets	565,342	203,654	768,996	302,798
Current assets	1,262,482	191,488	1,453,970	1,016,809
Current liabilities	(221,828)	(1,515)	(223,343)	(184,169)
	<u>1,605,996</u>	<u>393,627</u>	<u>1,999,623</u>	<u>1,135,438</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Unrestricted fund - General	351,149	180,974	245,307	777,430
Unrestricted fund - Financial Development	36,440	(29,194)	-	7,246
Unrestricted fund - NYCC	39,761	(7,683)	-	32,078
Designated	245,300	-	(245,300)	-
Designated - Advice Van	-	-	10,000	10,000
Designated fund - Contractual Commitment	-	-	169,200	169,200
Designated fund - Equipment	-	-	8,700	8,700
Designated fund - Fixed assets	302,798	486,451	(223,907)	565,342
Designated fund - Premises	-	-	36,000	36,000
	<u>975,448</u>	<u>630,548</u>	<u>-</u>	<u>1,605,996</u>
Restricted funds				
Access to Justice (HALS)	1,515	(201)	-	1,314
Access to Justice (LSLIP)	-	(1,515)	-	(1,515)
Access to Justice Foundation	173	(173)	-	-
Advice Matters - The Community Fund	8,731	(8,731)	-	-
Building Fund	-	203,654	-	203,654
Eastfield	-	1,627	-	1,627
Energy Redress Scheme	-	299	-	299
Hardship and Homelessness Prevention	-	1,184	-	1,184
Harrogate District Foodbank	-	417	-	417
Henry Smith	-	10,466	-	10,466
Homes for Ukraine	-	15,787	-	15,787
Hospital	-	840	-	840
Innovation Community	10,174	(10,174)	-	-
Money and Benefits (NYCC)	-	8,270	-	8,270
Nationwide Housing Matters	9,771	(9,771)	-	-
Pension Wise	1,176	(1,176)	-	-
Rural Advice Bus	35,402	(24,128)	-	11,274
Ryedale DC Cost of Living	-	10,262	-	10,262
Scarborough Energy Advice	-	2,174	-	2,174
Scarborough Financial Hardship	-	6,796	-	6,796
Selby & District Foodbank	-	877	-	877
Trussell Trust	9,605	(9,605)	-	-
Winter Health	83,443	36,458	-	119,901
	<u>159,990</u>	<u>233,637</u>	<u>-</u>	<u>393,627</u>
TOTAL FUNDS	<u>1,135,438</u>	<u>864,185</u>	<u>-</u>	<u>1,999,623</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - General	616,381	(435,407)	180,974
Unrestricted fund - Financial Development	5,000	(34,194)	(29,194)
Unrestricted fund - NYCC	330,899	(338,582)	(7,683)
Designated fund - Fixed assets	500,000	(13,549)	486,451
	<u>1,452,280</u>	<u>(821,732)</u>	<u>630,548</u>
Restricted funds			
Access to Justice (HALS)	89,700	(89,901)	(201)
Access to Justice (LSLIP)	54,286	(55,801)	(1,515)
Access to Justice Foundation	30,390	(30,563)	(173)
Advice Matters - The Community Fund	82,578	(91,309)	(8,731)
ATI Harrogate	20,371	(20,371)	-
BEIS Advice Line	7,739	(7,739)	-
Building Fund	223,907	(20,253)	203,654
Eastfield	7,950	(6,323)	1,627
Energy Redress Scheme	62,574	(62,275)	299
Hardship and Homelessness Prevention	45,724	(44,540)	1,184
Harrogate District Foodbank	21,059	(20,642)	417
Help to Claim	142,580	(142,580)	-
Henry Smith	55,221	(44,755)	10,466
Homes for Ukraine	40,000	(24,213)	15,787
Hospital	38,000	(37,160)	840
Innovation Community	-	(10,174)	(10,174)
MaPS Debt Advice	225,417	(225,417)	-
Money and Benefits (NYCC)	43,064	(34,794)	8,270
Nationwide Housing Matters	-	(9,771)	(9,771)
NYCC Fuel Vouchers	485,000	(485,000)	-
Pension Wise	128,714	(129,890)	(1,176)
Pomoc	55,200	(55,200)	-
Rural Advice Bus	100,153	(124,281)	(24,128)
Ryedale DC Cost of Living	23,000	(12,738)	10,262
Scarborough Energy Advice	44,307	(42,133)	2,174
Scarborough Financial Hardship	19,468	(12,672)	6,796
Selby & District Foodbank	4,992	(4,115)	877
Temp Hall	4,000	(4,000)	-
Trussell Trust	216,708	(226,313)	(9,605)
Winter Health	224,609	(188,151)	36,458
	<u>2,496,711</u>	<u>(2,263,074)</u>	<u>233,637</u>
TOTAL FUNDS	<u>3,948,991</u>	<u>(3,084,806)</u>	<u>864,185</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Unrestricted fund - General	363,570	75,592	(88,013)	351,149
Unrestricted fund - Financial Development	43,251	(6,811)	-	36,440
Unrestricted fund - NYCC	30,584	9,177	-	39,761
Designated	151,800	-	93,500	245,300
Designated fund - Fixed assets	317,570	(10,516)	(4,256)	302,798
Designated fund - Premises	-	5,777	(5,777)	-
	<u>906,775</u>	<u>73,219</u>	<u>(4,546)</u>	<u>975,448</u>
Restricted funds				
Access to Justice (LSLIP)	185	1,330	-	1,515
Access to Justice Foundation	2,233	(2,060)	-	173
Advice Matters - The Community Fund	7,604	976	151	8,731
Energy Redress Scheme	-	53	(53)	-
Help to Claim	1,718	(3,527)	1,809	-
Innovation Community	14,371	(4,197)	-	10,174
MaPS Debt Advice	-	542	(542)	-
Money and Benefits (NYCC)	12,120	(13,144)	1,024	-
Nationwide Housing Matters	-	9,771	-	9,771
Pension Wise	20,304	(19,128)	-	1,176
Rural Advice Bus	33,134	(40)	2,308	35,402
Selby Advice Network	636	(485)	(151)	-
Trussell Trust	914	8,691	-	9,605
Winter Health	31,277	52,166	-	83,443
	<u>124,496</u>	<u>30,948</u>	<u>4,546</u>	<u>159,990</u>
TOTAL FUNDS	<u>1,031,271</u>	<u>104,167</u>	<u>-</u>	<u>1,135,438</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - General	243,821	(168,229)	75,592
Unrestricted fund - Financial Development	10,000	(16,811)	(6,811)
Unrestricted fund - NYCC	158,132	(148,955)	9,177
Designated fund - Fixed assets	-	(10,516)	(10,516)
Designated fund - Premises	5,974	(197)	5,777
	<u>417,927</u>	<u>(344,708)</u>	<u>73,219</u>
Restricted funds			
Access to Justice (LSLIP)	108,571	(107,241)	1,330
Access to Justice Foundation	45,000	(47,060)	(2,060)
Advice Matters - The Community Fund	85,312	(84,336)	976
Energy Redress Scheme	26,138	(26,085)	53
Help to Claim	85,109	(88,636)	(3,527)
Innovation Community	-	(4,197)	(4,197)
MaPS Debt Advice	178,977	(178,435)	542
Money and Benefits (NYCC)	35,000	(48,144)	(13,144)
Nationwide Housing Matters	47,893	(38,122)	9,771
NYCC Fuel Vouchers	205,000	(205,000)	-
Pension Wise	111,902	(131,030)	(19,128)
Rural Advice Bus	91,130	(91,170)	(40)
Selby Advice Network	-	(485)	(485)
Trussell Trust	150,650	(141,959)	8,691
Winter Health	140,159	(87,993)	52,166
	<u>1,310,841</u>	<u>(1,279,893)</u>	<u>30,948</u>
TOTAL FUNDS	<u><u>1,728,768</u></u>	<u><u>(1,624,601)</u></u>	<u><u>104,167</u></u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Unrestricted fund - General	363,570	256,566	157,294	777,430
Unrestricted fund - Financial Development	43,251	(36,005)	-	7,246
Unrestricted fund - NYCC	30,584	1,494	-	32,078
Designated	151,800	-	(151,800)	-
Designated - Advice Van	-	-	10,000	10,000
Designated fund - Contractual Commitment	-	-	169,200	169,200
Designated fund - Equipment	-	-	8,700	8,700
Designated fund - Fixed assets	317,570	475,935	(228,163)	565,342
Designated fund - Premises	-	5,777	30,223	36,000
	<u>906,775</u>	<u>703,767</u>	<u>(4,546)</u>	<u>1,605,996</u>
Restricted funds				
Access to Justice (HALS)	-	(201)	-	(201)
Access to Justice (LSLIP)	185	(185)	-	-
Access to Justice Foundation	2,233	(2,233)	-	-
Advice Matters - The Community Fund	7,604	(7,755)	151	-
Building Fund	-	203,654	-	203,654
Eastfield	-	1,627	-	1,627
Energy Redress Scheme	-	352	(53)	299
Hardship and Homelessness Prevention	-	1,184	-	1,184
Harrogate District Foodbank	-	417	-	417
Help to Claim	1,718	(3,527)	1,809	-
Henry Smith	-	10,466	-	10,466
Homes for Ukraine	-	15,787	-	15,787
Hospital	-	840	-	840
Innovation Community	14,371	(14,371)	-	-
MaPS Debt Advice	-	542	(542)	-
Money and Benefits (NYCC)	12,120	(4,874)	1,024	8,270
Pension Wise	20,304	(20,304)	-	-
Rural Advice Bus	33,134	(24,168)	2,308	11,274
Ryedale DC Cost of Living	-	10,262	-	10,262
Scarborough Energy Advice	-	2,174	-	2,174
Scarborough Financial Hardship	-	6,796	-	6,796
Selby Advice Network	636	(485)	(151)	-
Selby & District Foodbank	-	877	-	877
Trussell Trust	914	(914)	-	-
Winter Health	31,277	88,624	-	119,901
	<u>124,496</u>	<u>264,585</u>	<u>4,546</u>	<u>393,627</u>
TOTAL FUNDS	<u>1,031,271</u>	<u>968,352</u>	<u>-</u>	<u>1,999,623</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - General	860,202	(603,636)	256,566
Unrestricted fund - Financial Development	15,000	(51,005)	(36,005)
Unrestricted fund - NYCC	489,031	(487,537)	1,494
Designated fund - Fixed assets	500,000	(24,065)	475,935
Designated fund - Premises	5,974	(197)	5,777
	<u>1,870,207</u>	<u>(1,166,440)</u>	<u>703,767</u>
Restricted funds			
Access to Justice (HALS)	89,700	(89,901)	(201)
Access to Justice (LSLIP)	162,857	(163,042)	(185)
Access to Justice Foundation	75,390	(77,623)	(2,233)
Advice Matters - The Community Fund	167,890	(175,645)	(7,755)
ATI Harrogate	20,371	(20,371)	-
BEIS Advice Line	7,739	(7,739)	-
Building Fund	223,907	(20,253)	203,654
Eastfield	7,950	(6,323)	1,627
Energy Redress Scheme	88,712	(88,360)	352
Hardship and Homelessness Prevention	45,724	(44,540)	1,184
Harrogate District Foodbank	21,059	(20,642)	417
Help to Claim	227,689	(231,216)	(3,527)
Henry Smith	55,221	(44,755)	10,466
Homes for Ukraine	40,000	(24,213)	15,787
Hospital	38,000	(37,160)	840
Innovation Community	-	(14,371)	(14,371)
MaPS Debt Advice	404,394	(403,852)	542
Money and Benefits (NYCC)	78,064	(82,938)	(4,874)
Nationwide Housing Matters	47,893	(47,893)	-
NYCC Fuel Vouchers	690,000	(690,000)	-
Pension Wise	240,616	(260,920)	(20,304)
Pomoc	55,200	(55,200)	-
Rural Advice Bus	191,283	(215,451)	(24,168)
Ryedale DC Cost of Living	23,000	(12,738)	10,262
Scarborough Energy Advice	44,307	(42,133)	2,174
Scarborough Financial Hardship	19,468	(12,672)	6,796
Selby Advice Network	-	(485)	(485)
Selby & District Foodbank	4,992	(4,115)	877
Temp Hall	4,000	(4,000)	-
Trussell Trust	367,358	(368,272)	(914)
Winter Health	364,768	(276,144)	88,624
	<u>3,807,552</u>	<u>(3,542,967)</u>	<u>264,585</u>
TOTAL FUNDS	<u>5,677,759</u>	<u>(4,709,407)</u>	<u>968,352</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

Restricted funds are for the following purposes:

Access to Justice Foundation

Helping individuals to access specialist advice and support so that they are more likely to pursue their case. Helping the most vulnerable clients in our community in the area of welfare benefits and rights.

Access to Justice (Help Accessing Legal Services)

Grant funding for the purpose of improving and sustaining access to early legal advice and support to avoid unnecessary court proceedings, and to prepare litigants in person for proceedings where it is necessary. Funding forecasted to end Mar 23 but was extended to Jun 23.

Access to Justice (LSLIP)

Project funded by the ministry of Justice to pilot different approaches across the country to finding alternatives to court in social law cases. Our project is focused on funding a specialist adviser in family law, discrimination and housing law. We work in partnership with IDAS (domestic violence charity) and Kirklees Citizens Advice and Law Centre. Ended Sept 22.

Advice Matters - The Community Fund

Based in Selby, the project delivers welfare benefits and debt advice to individuals and to front line workers in other organisations. The funding also enables us to recruit and train volunteers to deliver advice on any matter.

Action Toward Inclusion - Harrogate

Project in York, North Yorkshire and East Riding which is part of the national Building Better Opportunities programme, funded by the Big Lottery Fund and European Social Fund. It saw 60+ organisations engage with and provide mentoring and support around health, finance and skills to 2,000 of the most disadvantaged individuals in the community experiencing a range of complex challenges. Participants were economically inactive or unemployed and through the project were supported to overcome barriers and move closer towards employment as well as addressing a range of social issue such as poverty and social exclusion. Ended Jun 23.

BEIS Advice Line

Funding provided by BEIS Covid Response funds through Citizens Advice, to provide additional telephone advice to clients through Adviceline. This funding started in Mar 21 and ends Mar 23.

Building Fund

The fund was used to purchase the freehold property at Northallerton which would be refundable to the Big Lottery on subsequent disposal of the property. The balance will fund the future depreciation of the freehold property and other fixed assets purchased with the funding.

Eastfield

One-year grant funded by the Eastfield Parish Council for the purpose of delivering generalist advice to the residents of the Eastfield area of Scarborough. This funding is reviewed every year, but has been awarded since 2007

Energy Redress Scheme

Project to fund 2 energy advisers. Successful bid for a larger project which funds these workers and other partner agencies. The Energy Redress fund is paid for via fines on energy companies. Ends Mar 24.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
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**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

17. MOVEMENT IN FUNDS - continued

Hardship and Homelessness Prevention

Funded by the Hambleton District of North Yorkshire Council to give bespoke specialist advice by telephone, face to face and outreach appointments to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available, or through an inability to express their needs effectively. Project ends Mar 24.

Harrogate District Foodbank

A project to provide face to face outreach service across the Harrogate District foodbank centres offering an access point for people in Harrogate who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Feb 25.

Help to Claim

Funded by the DWP to provide support and advice for individuals claiming Universal Credit for the first time.

Henry Smith

A three-year project advising and assisting clients with mental health problems within the Scarborough area. This project comes to an end in March 2025.

Homes for Ukraine

Funded by the Hambleton District of North Yorkshire Council a project aiding Ukrainian guests and hosts alike with the navigation of the complex system of benefits, rules and entitlements. The caseworker acts as a referral point and an advocate ensuring assistance is available for benefits, debt and housing, etc. This project is funded until May 2024.

Hospital

Project to provide welfare benefit and general advice in the Cancer Care Unit at Scarborough Hospital. This project is generously funded by York Against Cancer on a year by year basis. Current funding ends in December 2023. This is to be extended to work in conjunction with Macmillan Cancer Support as a partnership project.

Innovation Community

Project funded by central government through Citizens Advice National. Funded second advice vehicle. Project designed to pilot different ways to provide advice other than traditional face to face models. We were part of the rural focus. Ended June 2021. Van now funded by core and local grants.

Money Advice Service Debt Advice Project (MASDAP)

This fund is to provide specialist debt advice to individuals experiencing financial difficulty who reside in North Yorkshire.

Money & Benefits (NYCC)

Phone line staffed Mon-Fri 9am-4:30 pm providing income generating advice focused on debt employment and benefits across North Yorkshire. Funded by NYCC stronger communities programme, the Lottery Awards For All. Ends 31st March 2024.

Nationwide Housing Matters

Project to provide housing advice to those who are at most at risk of homelessness with a focus on mental health and foodbank users. Project provides generalist and specialist advice including court representation. Need to apply for funding each year.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

NYCC Fuel Vouchers

Funds received from the Department of Work and Pensions via North Yorkshire Council to be disseminated in the form of energy vouchers and other fuel payments to residents identified to be in need that live within North Yorkshire.

Pension Wise

This is a project to provide information on pension access rights for those who are aged 55 years and over across the whole of North Yorkshire and York.

Pomoc

Funding to provide services to local East European Communities in Scarborough and Ryedale. The work includes help with EUSS applications, accessing local services and community development work. This work is funded by NYCC, SBC, the NY Police and Fire Commissioner, NY Clinical Commissioning Group. The project funding is currently due to end in Dec 23.

Rural Advice Bus - The Big Lottery Fund

This fund is a continuation of the Reaching Richmondshire fund to provide a service offering advice and support to people residing in the rural communities of Hambleton and Richmondshire via outreach, home visits, telephone, email. The Rural Advice Bus also provides communities in our most hard to reach rural areas with a large range of services both from ourselves and our partner organisations.

Ryedale DC Cost of Living

Funded by the Ryedale District of North Yorkshire Council to provide a dedicated Adviser to help vulnerable residents access holistic advice and support tailored to their individual situation. This may include advice to reduce energy bills, benefits and debt advice, help to increase income (e.g. accessing free school meals, healthy start vouchers, pension credit), signposting to find a job, childcare, advice on reducing costs and wider issues such as mental health and wellbeing support. Also, to assist with the setting up of a Hardship Grant Fund for the residents of the district to offer mitigation against crisis as a result of Cost of Living issues. Project ends Dec 23.

Scarborough Energy Advice

Funded by British Gas Energy Trust the project delivers a Money and Energy Advice Service to those most in need in the Scarborough District area. Advice is provided on a one-to-one basis by advisers trained in specialist debt advice work, from our centrally based office and via outreach, working with partners around the area and linking into other services ensuring those who are vulnerable, e.g. people with severe mental health issues, people for whom English is not their first language, people experiencing extreme poverty, people whose children are at risk can easily access this service. Funded to end Mar 24.

Scarborough Financial Hardship

Funding provided by DEFRA Covid response through NYCC and SBC, with contributions from Two Ridings Community Fund, Sirius Foundation and the former CA Craven and Harrogate.

Selby Advice Network

Co-ordination of the Selby Advice network of advice and information agencies within Selby District. Maintaining the selbyadvice.org.uk website and circulating news and service updates within the network via email.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

Selby & District Foodbank

A project to provide face to face outreach service across the Selby District foodbank centres offering an access point for people in Selby who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Dec 25.

Temperance Hall Fund - Skipton

Makes donations to local organisations which help people in need.

Trussell Trust

Also known as Help through Hardship. Phoneline funded by Trussell Trust to give advice to users of foodbanks. A national project funded until the end of March 2024. We have just been offered an increase in funding of 3 FTE.

Winter Health

Project that receives funding from North Yorkshire Council and other funds via Citizens Advice. Provide a Single Point of Contact (SPOC) providing access via the internet and telephone to help North Yorkshire residents living in or at risk of a cold home, fuel poverty, struggling to afford their energy bills, or worried about winter. The aim is to try and reduce the impact of seasonal climate change on the health and well being of the population, reducing fuel poverty and preventing avoidable ill health. Funded to end Sep 25.

18. RELATED PARTY DISCLOSURES

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

19. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

20. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

21. ACQUISITIONS

On 31 March 2022 the following entities signed merger agreements whereby the trustees of those entities agreed to transfer all of their assets and liabilities to North Yorkshire Citizens Advice and Law Centre Limited at nil consideration.

- Citizens Advice Scarborough & District Limited
- Citizens Advice Craven and Harrogate Districts Limited

In total 6 trustees from these entities were appointed to the board of North Yorkshire Citizens Advice and Law Centre Limited on 10 August 2022. During the year ended 31 March 2023, North Yorkshire Citizens Advice and Law Centre has delivered activities in the districts previously operated by these two charitable companies.

In compliance with the Charity SORP, Company Law and FRS102, the assets and liabilities transferred under the merger agreements have been recognised using the acquisition method of accounting.

The assets and liabilities have been recognised at fair value and the overall fair value has been recognised as a gift and included in donations during the year ended 31 March 2023.

The net fair values included in donations during the year ended 31 March 2023 were as follows:

- Citizens Advice Scarborough & District Limited £327,844
- Citizens Advice Craven and Harrogate Districts Limited £599,424
- Citizens Advice Craven and Harrogate Districts Limited transferred a property with a book value at 31/3/22 of £524,323, this has been transferred at a fair value of £500,000, the reduction in fair value of £24,323 reduces the overall donation from this entity.
- Citizens Advice Craven and Harrogate Districts Ltd received a grant towards the property purchase, at 31/3/22 a balance of £320,670 was included in creditors in relation to this grant. As there are no performance related conditions attached to this grant, the balance of the £320,670 creditor has been recognised in full as donated income during the year ended 31 March 2023 as per the requirements of the Charity SORP and increases the overall donation from this entity.

If merger accounting provisions had been applied, the totals for the years ended both 31 March 2023 and 31 March 2022 would have been as follows:

	31/3/23	31/3/22
	£	£
Total Income	3,021,723	2,526,313
Total Expenditure	(3,085,059)	(2,454,203)
Total Surplus / (Deficit) for the Year	(63,336)	72,110
Total Fund Balances	2,023,693	2,087,030

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2023**

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	959,472	6,569
Investment income		
Deposit account interest	10,162	151
Charitable activities		
Grants and contracts income	2,949,434	1,694,499
Room hire and miscellaneous income	29,923	27,549
	<u>2,979,357</u>	<u>1,722,048</u>
Total incoming resources	3,948,991	1,728,768
EXPENDITURE		
Charitable activities		
Wages	1,735,838	983,844
Social security	145,258	79,944
Pensions	41,513	20,210
Insurance	366	878
Light and heat	1,530	2,993
Telephone	4,644	2,276
Postage and stationery	1,401	2,594
Publicity	6,138	2,255
Sundries	16,681	8,365
Rent and rates	2,548	4,194
Repairs and maintenance	12,527	17,957
Computer repairs and maintenance	29,392	(235)
Staff training and recruitment	20,394	10,922
Staff travel	13,193	2,646
Volunteer expenses	7,342	3,450
Reference materials	6,991	-
Interpreting costs	8,326	-
Legal and professional	27,547	6,565
Rural Advice Bus	-	3,497
Partner payments	546,439	235,502
Bank charges	88	192
Depreciation of tangible fixed assets	33,801	4,256
	<u>2,661,957</u>	<u>1,392,305</u>

This page does not form part of the statutory financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2023**

	31/3/23 £	31/3/22 £
Support costs		
Management		
Wages	231,914	135,424
Rent and rates	53,604	19,799
Insurance	6,696	1,373
Light and heat	20,100	7,059
Telephone	31,599	18,796
Postage and stationery	11,952	6,272
Sundries	410	446
Repairs and maintenance	23,338	3,742
IT equipment and support	6,423	4,970
Travel and training	2,516	948
Reference materials	12,264	14,808
Legal and professional fees	21,799	8,143
Bank charges	234	-
Depreciation of tangible and heritage assets	-	10,516
	<u>422,849</u>	<u>232,296</u>
Total resources expended	<u>3,084,806</u>	<u>1,624,601</u>
Net income	<u><u>864,185</u></u>	<u><u>104,167</u></u>

This page does not form part of the statutory financial statements

REGISTERED COMPANY NUMBER: 07890996 (England and Wales)
REGISTERED CHARITY NUMBER: 1146084

**Report of the Trustees and
Financial Statements
for the Year Ended 31st March 2023**

for

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Contents of the Financial Statements
for the Year Ended 31st March 2023**

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**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

**Report of the Trustees
for the Year Ended 31st 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 31st 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Objectives

The objects of the charity are:

to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Yorkshire and surrounding areas.

Aims, objectives, strategies and activities

North Yorkshire Citizens Advice and Law Centre aims to enable the people within their area to gain access to information, advice and assistance necessary to participate fully within the community. To this end the service strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively. In addition, it endeavours to exercise a responsible influence on the development of social policies and services, both locally and nationally.

Significant activities

We are a vital open-door service for many people; through our 104 paid staff and 118 volunteers (14 of which are members of the Trustee Board), North Yorkshire Citizens Advice and Law Centre offers a free high quality advice service on a range of issues. This is delivered through our core service, projects, and specialist advice (housing, debt, family law, and discrimination).

We cover all regions of North Yorkshire, and the Law Centre additionally covers York district. The County has a population of over 800,000 (ONS 2019).

We run various outreaches across the county and two advice vans.

Our communications team promote our service across various platforms including social media and our website news page. They also promote the work of our partners and keep MPs of our areas up to date on our activities and campaigns.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

For details of our achievements and impact during 2022/23 please see our annual report.

FINANCIAL REVIEW

Financial position

Incoming resources in the year were £3,948,991 (2022 - £1,728,768) and, of this total, £2,496,710 (2022 - £1,310,841) related to restricted project activities.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

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

FINANCIAL REVIEW

Reserves policy

General reserves:

The trustees believe that the bureau should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of client in the event of unforeseen and potentially financially damaging circumstances arising.

In the event of total withdrawal of Local Authority funding the trustees consider that it would be prudent to set aside an amount equivalent to three months running costs. When the reserves policy was updated in October 2022 this amounted to £729,300.

Designated reserves:

In addition, unrestricted funds totalling £223,900 have been designated for the following purposes:

- Equipment reserve - a reserve to ensure that there is sufficient money to replace equipment/cover photocopier lease surrender - £8,700
- Contractual commitment reserve - a reserve to ensure that the bureau is able to cover contracted payments to staff covering redundancy, maternity leave and long term sickness - £169,200
- Premises - a reserve to provide for the cost of dilapidations, lease surrender and office repairs -£36,000
- Advice van and bus to cover unexpected large repair bills - £10,000

Total general and designated reserves: £953,200.

At 31 March 2023 general and designated reserves, excluding unrestricted fixed assets of £565,343, totalled £1,040,653.

Funds in deficit

There were no funds in deficit.

FUTURE PLANS

Our Strategic Priorities 2022/25 are:

1. Develop a unifying culture over North Yorkshire that puts first the needs of the community and clients both present and future
2. Open a law centre and develop hubs for specialist services throughout the County
3. Focus on maintaining a multi-channel service in these difficult times
4. Telling our communities stories in an effective and evidence-based way
5. Influencing funding for North Yorkshire in a positive way and the advice environment in general
6. Growing our own and making our service better at inclusion
7. Do the very best we can to meet demand

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

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

The organisation is a charitable company limited by guarantee incorporated on 22 December 2011 and registered as a charity on 28 February 2012. It commenced trading on 1 April 2012 when it acquired the assets and liabilities of the Hambleton Citizens Advice Bureau and the Richmondshire Citizens Advice Bureau.

The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The maximum liability of each member of the company is £1 and at 31 March 2023 it had 14 members.

Recruitment and appointment of new trustees

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are given on page 1.

The maximum number of trustees is fifteen and the minimum is three. Appointment is by election at the Annual General Meeting or by being co-opted by the Board, provided that, on appointment the total number of co-opted trustees does not exceed one third of the total number of trustees.

All elected trustees shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All co-opted trustees shall retire from office at the third annual general meeting following the meeting of the Board at which they were appointed but may then be elected or reappointed.

The charity wishes its Board to be representative of the local communities as well as containing the range of skills necessary to provide leadership and good governance. All trustees give their time voluntarily and any expenses reclaimed by trustees are set out in the notes to the financial statements.

Organisational structure

The Board is responsible for setting the strategic direction of the Bureau and it meets quarterly to administer the charity. Only trustees may vote at these meetings, but they are assisted in their decision making by recommendations from the various sub-committees and by the advice of representatives from staff, volunteers and funders who attend the meetings.

The Chief Executive is appointed by the Board to manage the day to day operations of the charity. Full details of the current staff, volunteers and board observers are provided in the Bureau's annual report.

Induction and training of new trustees

Trustees are recruited and trained in accordance with Citizens Advice policies and procedures.

Related parties

Each CAB must be a member of the national organisation 'Citizens Advice' and, to comply with the membership criteria, must meet strictly audited standards of service and delivery annually.

We are Members of The Law Centres Network and meet their membership and governance standards.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07890996 (England and Wales)

Registered Charity number
1146084

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

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

Registered office

277 High Street
North End
Northallerton
North Yorkshire
DL7 8DW

Trustees

J Behrens (appointed 10/8/22)
L Colling (appointed 10/8/22)
M C Collins
M A Davis
N H Downey (appointed 10/8/22)
C G Goodrick
C A Les
J I Martin (appointed 10/8/22)
R Pringle
J Ritchie (appointed 10/8/22)
J E Sharp
K Tatham (appointed 10/8/22)
L Tunney
M J Williams

The following trustees hold the office of:

Chair	-	C A Les
Vice Chair & Treasurer	-	R Pringle

Company Secretary

C A Shreeve

Auditors

BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of North Yorkshire Citizens Advice & Law Centre Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, BK Plus Audit Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 06/12/2023 and signed on its behalf by:



.....
C A Les - Trustee

**Report of the Independent Auditors to the Members of
North Yorkshire Citizens Advice & Law
Centre Limited (Registered number: 07890996)**

Opinion

We have audited the financial statements of North Yorkshire Citizens Advice & Law Centre Limited (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
North Yorkshire Citizens Advice & Law
Centre Limited (Registered number: 07890996)**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Report of the Independent Auditors to the Members of
North Yorkshire Citizens Advice & Law
Centre Limited (Registered number: 07890996)**

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Ensured laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- Making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- Understanding the design of the company's remuneration policies.

To address the risk of fraud through management bias and override of controls, we;

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journal entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risks of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Reading the minutes of meetings of those charged with governance;
- Enquiring of management as to actual and potential litigation and claims; and
- Reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

**Report of the Independent Auditors to the Members of
North Yorkshire Citizens Advice & Law
Centre Limited (Registered number: 07890996)**

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from the financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Victoria Atkinson BA FCA (Senior Statutory Auditor)
for and on behalf of BK Plus Audit Ltd
Statutory Auditor
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 6 December 2023

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

		Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	738,405	221,067	959,472	6,569
Charitable activities	4				
Information and advice services		703,714	2,275,643	2,979,357	1,722,048
Investment income	3	10,162	-	10,162	151
Total		<u>1,452,281</u>	<u>2,496,710</u>	<u>3,948,991</u>	<u>1,728,768</u>
EXPENDITURE ON					
Charitable activities	5				
Information and advice services		<u>821,733</u>	<u>2,263,073</u>	<u>3,084,806</u>	<u>1,624,601</u>
NET INCOME		630,548	233,637	864,185	104,167
RECONCILIATION OF FUNDS					
Total funds brought forward		975,448	159,990	1,135,438	1,031,271
TOTAL FUNDS CARRIED FORWARD		<u><u>1,605,996</u></u>	<u><u>393,627</u></u>	<u><u>1,999,623</u></u>	<u><u>1,135,438</u></u>

The notes form part of these financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED (REGISTERED NUMBER: 07890996)**

**Balance Sheet
31st March 2023**

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Tangible assets	12	768,996	302,798
CURRENT ASSETS			
Debtors	13	160,217	76,619
Cash at bank and in hand		1,293,753	940,190
		<u>1,453,970</u>	<u>1,016,809</u>
CREDITORS			
Amounts falling due within one year	14	(223,343)	(184,169)
NET CURRENT ASSETS		<u>1,230,627</u>	<u>832,640</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,999,623</u>	<u>1,135,438</u>
NET ASSETS		<u>1,999,623</u>	<u>1,135,438</u>
FUNDS	17		
Unrestricted funds		1,605,996	975,448
Restricted funds		393,627	159,990
TOTAL FUNDS		<u>1,999,623</u>	<u>1,135,438</u>

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 06/12/2023 and were signed on its behalf by:



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C A Les - Trustee

The notes form part of these financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Cash Flow Statement
for the Year Ended 31st March 2023**

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	843,401	149,472
Net cash provided by operating activities		843,401	149,472
Cash flows from investing activities			
Transfer of fixed assets		(500,000)	-
Interest received		10,162	151
Net cash (used in)/provided by investing activities		(489,838)	151
Change in cash and cash equivalents in the reporting period		353,563	149,623
Cash and cash equivalents at the beginning of the reporting period		940,190	790,567
Cash and cash equivalents at the end of the reporting period		1,293,753	940,190

The notes form part of these financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Notes to the Cash Flow Statement
for the Year Ended 31st March 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23 £	31/3/22 £
Net income for the reporting period (as per the Statement of Financial Activities)	864,185	104,167
Adjustments for:		
Depreciation charges	33,801	14,772
Interest received	(10,162)	(151)
Increase in debtors	(83,597)	(14,609)
Increase in creditors	39,174	45,293
Net cash provided by operations	<u>843,401</u>	<u>149,472</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22 £	Cash flow £	At 31/3/23 £
Net cash			
Cash at bank and in hand	940,190	353,563	1,293,753
	<u>940,190</u>	<u>353,563</u>	<u>1,293,753</u>
Total	<u>940,190</u>	<u>353,563</u>	<u>1,293,753</u>

The notes form part of these financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

Freehold property	- Straight line over 25 years and Straight line over 50 years
Plant and machinery	- Straight line over 5 years
Motor vehicles	- Straight line over 4 years

Taxation

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

Fund accounting

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

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

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

2. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	<u>959,472</u>	<u>6,569</u>

Included within donations are amounts totalling £927,268 in relation to the net assets transferred from Citizens Advice Craven and Harrogate Districts Ltd and Citizens Advice Scarborough & District Limited upon the merger in 2022/23.

3. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	<u>10,162</u>	<u>151</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31/3/23 Information and advice services £	31/3/22 Total activities £
Grants and contracts income	2,949,434	1,694,499
Room hire and miscellaneous income	29,923	27,549
	<u>2,979,357</u>	<u>1,722,048</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Information and advice services	<u>2,661,957</u>	<u>422,849</u>	<u>3,084,806</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Staff costs	1,922,609	1,083,998
Insurance	366	878
Light and heat	1,530	2,993
Telephone	4,644	2,276
Postage and stationery	1,401	2,594
Publicity	6,138	2,255
Sundries	16,681	8,365
Rent and rates	2,548	4,194
Repairs and maintenance	12,527	17,957
Computer repairs and maintenance	29,392	(235)
Staff training and recruitment	20,394	10,922
Staff travel	13,193	2,646
Volunteer expenses	7,342	3,450
Reference materials	6,991	-
Interpreting costs	8,326	-
Legal and professional	27,547	6,565
Rural Advice Bus	-	3,497
Partner payments	546,439	235,502
Bank charges	88	192
Depreciation	33,801	4,256
	<u>2,661,957</u>	<u>1,392,305</u>

7. SUPPORT COSTS

	Management £
Information and advice services	<u>422,849</u>

8. NET INCOME/(EXPENDITURE)

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

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	<u>33,802</u>	<u>14,772</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

10. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	1,967,752	1,119,268
Social security costs	145,258	79,944
Other pension costs	41,513	20,210
	<u>2,154,523</u>	<u>1,219,422</u>

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

	31/3/23	31/3/22
Total head count	<u>104</u>	<u>67</u>

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

The key management personnel of the charity has been identified as the the chief executive.

The aggregate employment benefits, including employers national insurance and pension contributions, for the key management personnel for the year was £51,592 (2022 : £43,750).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,569	-	6,569
Charitable activities			
Information and advice services	411,207	1,310,841	1,722,048
Investment income	151	-	151
Total	<u>417,927</u>	<u>1,310,841</u>	<u>1,728,768</u>
EXPENDITURE ON			
Charitable activities			
Information and advice services	<u>344,708</u>	<u>1,279,893</u>	<u>1,624,601</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	73,219	30,948	104,167
Transfers between funds	(4,546)	4,546	-
Net movement in funds	68,673	35,494	104,167
RECONCILIATION OF FUNDS			
Total funds brought forward	906,775	124,496	1,031,271
TOTAL FUNDS CARRIED FORWARD	<u>975,448</u>	<u>159,990</u>	<u>1,135,438</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Motor vehicles £	Totals £
COST					
At 1st April 2022	333,621	51,943	5,692	17,034	408,290
Transfer to ownership	500,000	-	-	-	500,000
At 31st March 2023	<u>833,621</u>	<u>51,943</u>	<u>5,692</u>	<u>17,034</u>	<u>908,290</u>
DEPRECIATION					
At 1st April 2022	76,597	14,329	5,692	8,874	105,492
Charge for year	26,672	2,868	-	4,262	33,802
At 31st March 2023	<u>103,269</u>	<u>17,197</u>	<u>5,692</u>	<u>13,136</u>	<u>139,294</u>
NET BOOK VALUE					
At 31st March 2023	<u>730,352</u>	<u>34,746</u>	<u>-</u>	<u>3,898</u>	<u>768,996</u>
At 31st March 2022	<u>257,024</u>	<u>37,614</u>	<u>-</u>	<u>8,160</u>	<u>302,798</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	73,815	12,578
Other debtors	1,615	-
Prepayments	17,339	16,874
Accrued income	67,448	47,167
	<u>160,217</u>	<u>76,619</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	7,226	31,319
Social security and other taxes	39,178	29,210
Pension control account	(21)	-
Other creditors	74,034	6,984
Accruals	20,201	13,931
Deferred income	82,725	102,725
	<u>223,343</u>	<u>184,169</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	24,700	-
Between one and five years	48,750	-
	<u>73,450</u>	<u>-</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/23 Total funds	31/3/22 Total funds
	£	£	£	£
Fixed assets	565,342	203,654	768,996	302,798
Current assets	1,262,482	191,488	1,453,970	1,016,809
Current liabilities	(221,828)	(1,515)	(223,343)	(184,169)
	<u>1,605,996</u>	<u>393,627</u>	<u>1,999,623</u>	<u>1,135,438</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Unrestricted fund - General	351,149	180,974	245,307	777,430
Unrestricted fund - Financial Development	36,440	(29,194)	-	7,246
Unrestricted fund - NYCC	39,761	(7,683)	-	32,078
Designated	245,300	-	(245,300)	-
Designated - Advice Van	-	-	10,000	10,000
Designated fund - Contractual Commitment	-	-	169,200	169,200
Designated fund - Equipment	-	-	8,700	8,700
Designated fund - Fixed assets	302,798	486,451	(223,907)	565,342
Designated fund - Premises	-	-	36,000	36,000
	<u>975,448</u>	<u>630,548</u>	<u>-</u>	<u>1,605,996</u>
Restricted funds				
Access to Justice (HALS)	1,515	(201)	-	1,314
Access to Justice (LSLIP)	-	(1,515)	-	(1,515)
Access to Justice Foundation	173	(173)	-	-
Advice Matters - The Community Fund	8,731	(8,731)	-	-
Building Fund	-	203,654	-	203,654
Eastfield	-	1,627	-	1,627
Energy Redress Scheme	-	299	-	299
Hardship and Homelessness Prevention	-	1,184	-	1,184
Harrogate District Foodbank	-	417	-	417
Henry Smith	-	10,466	-	10,466
Homes for Ukraine	-	15,787	-	15,787
Hospital	-	840	-	840
Innovation Community	10,174	(10,174)	-	-
Money and Benefits (NYCC)	-	8,270	-	8,270
Nationwide Housing Matters	9,771	(9,771)	-	-
Pension Wise	1,176	(1,176)	-	-
Rural Advice Bus	35,402	(24,128)	-	11,274
Ryedale DC Cost of Living	-	10,262	-	10,262
Scarborough Energy Advice	-	2,174	-	2,174
Scarborough Financial Hardship	-	6,796	-	6,796
Selby & District Foodbank	-	877	-	877
Trussell Trust	9,605	(9,605)	-	-
Winter Health	83,443	36,458	-	119,901
	<u>159,990</u>	<u>233,637</u>	<u>-</u>	<u>393,627</u>
TOTAL FUNDS	<u>1,135,438</u>	<u>864,185</u>	<u>-</u>	<u>1,999,623</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - General	616,381	(435,407)	180,974
Unrestricted fund - Financial Development	5,000	(34,194)	(29,194)
Unrestricted fund - NYCC	330,899	(338,582)	(7,683)
Designated fund - Fixed assets	500,000	(13,549)	486,451
	<u>1,452,280</u>	<u>(821,732)</u>	<u>630,548</u>
Restricted funds			
Access to Justice (HALS)	89,700	(89,901)	(201)
Access to Justice (LSLIP)	54,286	(55,801)	(1,515)
Access to Justice Foundation	30,390	(30,563)	(173)
Advice Matters - The Community Fund	82,578	(91,309)	(8,731)
ATI Harrogate	20,371	(20,371)	-
BEIS Advice Line	7,739	(7,739)	-
Building Fund	223,907	(20,253)	203,654
Eastfield	7,950	(6,323)	1,627
Energy Redress Scheme	62,574	(62,275)	299
Hardship and Homelessness Prevention	45,724	(44,540)	1,184
Harrogate District Foodbank	21,059	(20,642)	417
Help to Claim	142,580	(142,580)	-
Henry Smith	55,221	(44,755)	10,466
Homes for Ukraine	40,000	(24,213)	15,787
Hospital	38,000	(37,160)	840
Innovation Community	-	(10,174)	(10,174)
MaPS Debt Advice	225,417	(225,417)	-
Money and Benefits (NYCC)	43,064	(34,794)	8,270
Nationwide Housing Matters	-	(9,771)	(9,771)
NYCC Fuel Vouchers	485,000	(485,000)	-
Pension Wise	128,714	(129,890)	(1,176)
Pomoc	55,200	(55,200)	-
Rural Advice Bus	100,153	(124,281)	(24,128)
Ryedale DC Cost of Living	23,000	(12,738)	10,262
Scarborough Energy Advice	44,307	(42,133)	2,174
Scarborough Financial Hardship	19,468	(12,672)	6,796
Selby & District Foodbank	4,992	(4,115)	877
Temp Hall	4,000	(4,000)	-
Trussell Trust	216,708	(226,313)	(9,605)
Winter Health	224,609	(188,151)	36,458
	<u>2,496,711</u>	<u>(2,263,074)</u>	<u>233,637</u>
TOTAL FUNDS	<u>3,948,991</u>	<u>(3,084,806)</u>	<u>864,185</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
Unrestricted fund - General	363,570	75,592	(88,013)	351,149
Unrestricted fund - Financial Development	43,251	(6,811)	-	36,440
Unrestricted fund - NYCC	30,584	9,177	-	39,761
Designated	151,800	-	93,500	245,300
Designated fund - Fixed assets	317,570	(10,516)	(4,256)	302,798
Designated fund - Premises	-	5,777	(5,777)	-
	<u>906,775</u>	<u>73,219</u>	<u>(4,546)</u>	<u>975,448</u>
Restricted funds				
Access to Justice (LSLIP)	185	1,330	-	1,515
Access to Justice Foundation	2,233	(2,060)	-	173
Advice Matters - The Community Fund	7,604	976	151	8,731
Energy Redress Scheme	-	53	(53)	-
Help to Claim	1,718	(3,527)	1,809	-
Innovation Community	14,371	(4,197)	-	10,174
MaPS Debt Advice	-	542	(542)	-
Money and Benefits (NYCC)	12,120	(13,144)	1,024	-
Nationwide Housing Matters	-	9,771	-	9,771
Pension Wise	20,304	(19,128)	-	1,176
Rural Advice Bus	33,134	(40)	2,308	35,402
Selby Advice Network	636	(485)	(151)	-
Trussell Trust	914	8,691	-	9,605
Winter Health	31,277	52,166	-	83,443
	<u>124,496</u>	<u>30,948</u>	<u>4,546</u>	<u>159,990</u>
TOTAL FUNDS	<u>1,031,271</u>	<u>104,167</u>	<u>-</u>	<u>1,135,438</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - General	243,821	(168,229)	75,592
Unrestricted fund - Financial Development	10,000	(16,811)	(6,811)
Unrestricted fund - NYCC	158,132	(148,955)	9,177
Designated fund - Fixed assets	-	(10,516)	(10,516)
Designated fund - Premises	5,974	(197)	5,777
	<u>417,927</u>	<u>(344,708)</u>	<u>73,219</u>
Restricted funds			
Access to Justice (LSLIP)	108,571	(107,241)	1,330
Access to Justice Foundation	45,000	(47,060)	(2,060)
Advice Matters - The Community Fund	85,312	(84,336)	976
Energy Redress Scheme	26,138	(26,085)	53
Help to Claim	85,109	(88,636)	(3,527)
Innovation Community	-	(4,197)	(4,197)
MaPS Debt Advice	178,977	(178,435)	542
Money and Benefits (NYCC)	35,000	(48,144)	(13,144)
Nationwide Housing Matters	47,893	(38,122)	9,771
NYCC Fuel Vouchers	205,000	(205,000)	-
Pension Wise	111,902	(131,030)	(19,128)
Rural Advice Bus	91,130	(91,170)	(40)
Selby Advice Network	-	(485)	(485)
Trussell Trust	150,650	(141,959)	8,691
Winter Health	140,159	(87,993)	52,166
	<u>1,310,841</u>	<u>(1,279,893)</u>	<u>30,948</u>
TOTAL FUNDS	<u><u>1,728,768</u></u>	<u><u>(1,624,601)</u></u>	<u><u>104,167</u></u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
Unrestricted fund - General	363,570	256,566	157,294	777,430
Unrestricted fund - Financial Development	43,251	(36,005)	-	7,246
Unrestricted fund - NYCC	30,584	1,494	-	32,078
Designated	151,800	-	(151,800)	-
Designated - Advice Van	-	-	10,000	10,000
Designated fund - Contractual Commitment	-	-	169,200	169,200
Designated fund - Equipment	-	-	8,700	8,700
Designated fund - Fixed assets	317,570	475,935	(228,163)	565,342
Designated fund - Premises	-	5,777	30,223	36,000
	<u>906,775</u>	<u>703,767</u>	<u>(4,546)</u>	<u>1,605,996</u>
Restricted funds				
Access to Justice (HALS)	-	(201)	-	(201)
Access to Justice (LSLIP)	185	(185)	-	-
Access to Justice Foundation	2,233	(2,233)	-	-
Advice Matters - The Community Fund	7,604	(7,755)	151	-
Building Fund	-	203,654	-	203,654
Eastfield	-	1,627	-	1,627
Energy Redress Scheme	-	352	(53)	299
Hardship and Homelessness Prevention	-	1,184	-	1,184
Harrogate District Foodbank	-	417	-	417
Help to Claim	1,718	(3,527)	1,809	-
Henry Smith	-	10,466	-	10,466
Homes for Ukraine	-	15,787	-	15,787
Hospital	-	840	-	840
Innovation Community	14,371	(14,371)	-	-
MaPS Debt Advice	-	542	(542)	-
Money and Benefits (NYCC)	12,120	(4,874)	1,024	8,270
Pension Wise	20,304	(20,304)	-	-
Rural Advice Bus	33,134	(24,168)	2,308	11,274
Ryedale DC Cost of Living	-	10,262	-	10,262
Scarborough Energy Advice	-	2,174	-	2,174
Scarborough Financial Hardship	-	6,796	-	6,796
Selby Advice Network	636	(485)	(151)	-
Selby & District Foodbank	-	877	-	877
Trussell Trust	914	(914)	-	-
Winter Health	31,277	88,624	-	119,901
	<u>124,496</u>	<u>264,585</u>	<u>4,546</u>	<u>393,627</u>
TOTAL FUNDS	<u>1,031,271</u>	<u>968,352</u>	<u>-</u>	<u>1,999,623</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted fund - General	860,202	(603,636)	256,566
Unrestricted fund - Financial Development	15,000	(51,005)	(36,005)
Unrestricted fund - NYCC	489,031	(487,537)	1,494
Designated fund - Fixed assets	500,000	(24,065)	475,935
Designated fund - Premises	5,974	(197)	5,777
	<u>1,870,207</u>	<u>(1,166,440)</u>	<u>703,767</u>
Restricted funds			
Access to Justice (HALS)	89,700	(89,901)	(201)
Access to Justice (LSLIP)	162,857	(163,042)	(185)
Access to Justice Foundation	75,390	(77,623)	(2,233)
Advice Matters - The Community Fund	167,890	(175,645)	(7,755)
ATI Harrogate	20,371	(20,371)	-
BEIS Advice Line	7,739	(7,739)	-
Building Fund	223,907	(20,253)	203,654
Eastfield	7,950	(6,323)	1,627
Energy Redress Scheme	88,712	(88,360)	352
Hardship and Homelessness Prevention	45,724	(44,540)	1,184
Harrogate District Foodbank	21,059	(20,642)	417
Help to Claim	227,689	(231,216)	(3,527)
Henry Smith	55,221	(44,755)	10,466
Homes for Ukraine	40,000	(24,213)	15,787
Hospital	38,000	(37,160)	840
Innovation Community	-	(14,371)	(14,371)
MaPS Debt Advice	404,394	(403,852)	542
Money and Benefits (NYCC)	78,064	(82,938)	(4,874)
Nationwide Housing Matters	47,893	(47,893)	-
NYCC Fuel Vouchers	690,000	(690,000)	-
Pension Wise	240,616	(260,920)	(20,304)
Pomoc	55,200	(55,200)	-
Rural Advice Bus	191,283	(215,451)	(24,168)
Ryedale DC Cost of Living	23,000	(12,738)	10,262
Scarborough Energy Advice	44,307	(42,133)	2,174
Scarborough Financial Hardship	19,468	(12,672)	6,796
Selby Advice Network	-	(485)	(485)
Selby & District Foodbank	4,992	(4,115)	877
Temp Hall	4,000	(4,000)	-
Trussell Trust	367,358	(368,272)	(914)
Winter Health	364,768	(276,144)	88,624
	<u>3,807,552</u>	<u>(3,542,967)</u>	<u>264,585</u>
TOTAL FUNDS	<u>5,677,759</u>	<u>(4,709,407)</u>	<u>968,352</u>

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

Restricted funds are for the following purposes:

Access to Justice Foundation

Helping individuals to access specialist advice and support so that they are more likely to pursue their case. Helping the most vulnerable clients in our community in the area of welfare benefits and rights.

Access to Justice (Help Accessing Legal Services)

Grant funding for the purpose of improving and sustaining access to early legal advice and support to avoid unnecessary court proceedings, and to prepare litigants in person for proceedings where it is necessary. Funding forecasted to end Mar 23 but was extended to Jun 23.

Access to Justice (LSLIP)

Project funded by the ministry of Justice to pilot different approaches across the country to finding alternatives to court in social law cases. Our project is focused on funding a specialist adviser in family law, discrimination and housing law. We work in partnership with IDAS (domestic violence charity) and Kirklees Citizens Advice and Law Centre. Ended Sept 22.

Advice Matters - The Community Fund

Based in Selby, the project delivers welfare benefits and debt advice to individuals and to front line workers in other organisations. The funding also enables us to recruit and train volunteers to deliver advice on any matter.

Action Toward Inclusion - Harrogate

Project in York, North Yorkshire and East Riding which is part of the national Building Better Opportunities programme, funded by the Big Lottery Fund and European Social Fund. It saw 60+ organisations engage with and provide mentoring and support around health, finance and skills to 2,000 of the most disadvantaged individuals in the community experiencing a range of complex challenges. Participants were economically inactive or unemployed and through the project were supported to overcome barriers and move closer towards employment as well as addressing a range of social issue such as poverty and social exclusion. Ended Jun 23.

BEIS Advice Line

Funding provided by BEIS Covid Response funds through Citizens Advice, to provide additional telephone advice to clients through Adviceline. This funding started in Mar 21 and ends Mar 23.

Building Fund

The fund was used to purchase the freehold property at Northallerton which would be refundable to the Big Lottery on subsequent disposal of the property. The balance will fund the future depreciation of the freehold property and other fixed assets purchased with the funding.

Eastfield

One-year grant funded by the Eastfield Parish Council for the purpose of delivering generalist advice to the residents of the Eastfield area of Scarborough. This funding is reviewed every year, but has been awarded since 2007

Energy Redress Scheme

Project to fund 2 energy advisers. Successful bid for a larger project which funds these workers and other partner agencies. The Energy Redress fund is paid for via fines on energy companies. Ends Mar 24.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

Hardship and Homelessness Prevention

Funded by the Hambleton District of North Yorkshire Council to give bespoke specialist advice by telephone, face to face and outreach appointments to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available, or through an inability to express their needs effectively. Project ends Mar 24.

Harrogate District Foodbank

A project to provide face to face outreach service across the Harrogate District foodbank centres offering an access point for people in Harrogate who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Feb 25.

Help to Claim

Funded by the DWP to provide support and advice for individuals claiming Universal Credit for the first time.

Henry Smith

A three-year project advising and assisting clients with mental health problems within the Scarborough area. This project comes to an end in March 2025.

Homes for Ukraine

Funded by the Hambleton District of North Yorkshire Council a project aiding Ukrainian guests and hosts alike with the navigation of the complex system of benefits, rules and entitlements. The caseworker acts as a referral point and an advocate ensuring assistance is available for benefits, debt and housing, etc. This project is funded until May 2024.

Hospital

Project to provide welfare benefit and general advice in the Cancer Care Unit at Scarborough Hospital. This project is generously funded by York Against Cancer on a year by year basis. Current funding ends in December 2023. This is to be extended to work in conjunction with Macmillan Cancer Support as a partnership project.

Innovation Community

Project funded by central government through Citizens Advice National. Funded second advice vehicle. Project designed to pilot different ways to provide advice other than traditional face to face models. We were part of the rural focus. Ended June 2021. Van now funded by core and local grants.

Money Advice Service Debt Advice Project (MASDAP)

This fund is to provide specialist debt advice to individuals experiencing financial difficulty who reside in North Yorkshire.

Money & Benefits (NYCC)

Phone line staffed Mon-Fri 9am-4:30 pm providing income generating advice focused on debt employment and benefits across North Yorkshire. Funded by NYCC stronger communities programme, the Lottery Awards For All. Ends 31st March 2024.

Nationwide Housing Matters

Project to provide housing advice to those who are at most at risk of homelessness with a focus on mental health and foodbank users. Project provides generalist and specialist advice including court representation. Need to apply for funding each year.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

NYCC Fuel Vouchers

Funds received from the Department of Work and Pensions via North Yorkshire Council to be disseminated in the form of energy vouchers and other fuel payments to residents identified to be in need that live within North Yorkshire.

Pension Wise

This is a project to provide information on pension access rights for those who are aged 55 years and over across the whole of North Yorkshire and York.

Pomoc

Funding to provide services to local East European Communities in Scarborough and Ryedale. The work includes help with EUSS applications, accessing local services and community development work. This work is funded by NYCC, SBC, the NY Police and Fire Commissioner, NY Clinical Commissioning Group. The project funding is currently due to end in Dec 23.

Rural Advice Bus - The Big Lottery Fund

This fund is a continuation of the Reaching Richmondshire fund to provide a service offering advice and support to people residing in the rural communities of Hambleton and Richmondshire via outreach, home visits, telephone, email. The Rural Advice Bus also provides communities in our most hard to reach rural areas with a large range of services both from ourselves and our partner organisations.

Ryedale DC Cost of Living

Funded by the Ryedale District of North Yorkshire Council to provide a dedicated Adviser to help vulnerable residents access holistic advice and support tailored to their individual situation. This may include advice to reduce energy bills, benefits and debt advice, help to increase income (e.g. accessing free school meals, healthy start vouchers, pension credit), signposting to find a job, childcare, advice on reducing costs and wider issues such as mental health and wellbeing support. Also, to assist with the setting up of a Hardship Grant Fund for the residents of the district to offer mitigation against crisis as a result of Cost of Living issues. Project ends Dec 23.

Scarborough Energy Advice

Funded by British Gas Energy Trust the project delivers a Money and Energy Advice Service to those most in need in the Scarborough District area. Advice is provided on a one-to-one basis by advisers trained in specialist debt advice work, from our centrally based office and via outreach, working with partners around the area and linking into other services ensuring those who are vulnerable, e.g. people with severe mental health issues, people for whom English is not their first language, people experiencing extreme poverty, people whose children are at risk can easily access this service. Funded to end Mar 24.

Scarborough Financial Hardship

Funding provided by DEFRA Covid response through NYCC and SBC, with contributions from Two Ridings Community Fund, Sirius Foundation and the former CA Craven and Harrogate.

Selby Advice Network

Co-ordination of the Selby Advice network of advice and information agencies within Selby District. Maintaining the selbyadvice.org.uk website and circulating news and service updates within the network via email.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

17. MOVEMENT IN FUNDS - continued

Selby & District Foodbank

A project to provide face to face outreach service across the Selby District foodbank centres offering an access point for people in Selby who are facing personal crises to timely advice specifically specialist debt and money advice, income maximisation including welfare benefits checks and better off calculations and scenario planning. Advice on energy, housing and employment and any other issues that may arise. The specialist caseworker also provides upskilling and training for foodbank volunteers and staff involved with clients in their information guidance and signposting role. Funded until Dec 25.

Temperance Hall Fund - Skipton

Makes donations to local organisations which help people in need.

Trussell Trust

Also known as Help through Hardship. Phoneline funded by Trussell Trust to give advice to users of foodbanks. A national project funded until the end of March 2024. We have just been offered an increase in funding of 3 FTE.

Winter Health

Project that receives funding from North Yorkshire Council and other funds via Citizens Advice. Provide a Single Point of Contact (SPOC) providing access via the internet and telephone to help North Yorkshire residents living in or at risk of a cold home, fuel poverty, struggling to afford their energy bills, or worried about winter. The aim is to try and reduce the impact of seasonal climate change on the health and well being of the population, reducing fuel poverty and preventing avoidable ill health. Funded to end Sep 25.

18. RELATED PARTY DISCLOSURES

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

19. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

20. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

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

21. ACQUISITIONS

On 31 March 2022 the following entities signed merger agreements whereby the trustees of those entities agreed to transfer all of their assets and liabilities to North Yorkshire Citizens Advice and Law Centre Limited at nil consideration.

- Citizens Advice Scarborough & District Limited
- Citizens Advice Craven and Harrogate Districts Limited

In total 6 trustees from these entities were appointed to the board of North Yorkshire Citizens Advice and Law Centre Limited on 10 August 2022. During the year ended 31 March 2023, North Yorkshire Citizens Advice and Law Centre has delivered activities in the districts previously operated by these two charitable companies.

In compliance with the Charity SORP, Company Law and FRS102, the assets and liabilities transferred under the merger agreements have been recognised using the acquisition method of accounting.

The assets and liabilities have been recognised at fair value and the overall fair value has been recognised as a gift and included in donations during the year ended 31 March 2023.

The net fair values included in donations during the year ended 31 March 2023 were as follows:

- Citizens Advice Scarborough & District Limited £327,844
- Citizens Advice Craven and Harrogate Districts Limited £599,424
- Citizens Advice Craven and Harrogate Districts Limited transferred a property with a book value at 31/3/22 of £524,323, this has been transferred at a fair value of £500,000, the reduction in fair value of £24,323 reduces the overall donation from this entity.
- Citizens Advice Craven and Harrogate Districts Ltd received a grant towards the property purchase, at 31/3/22 a balance of £320,670 was included in creditors in relation to this grant. As there are no performance related conditions attached to this grant, the balance of the £320,670 creditor has been recognised in full as donated income during the year ended 31 March 2023 as per the requirements of the Charity SORP and increases the overall donation from this entity.

If merger accounting provisions had been applied, the totals for the years ended both 31 March 2023 and 31 March 2022 would have been as follows:

	31/3/23	31/3/22
	£	£
Total Income	3,021,723	2,526,313
Total Expenditure	(3,085,059)	(2,454,203)
Total Surplus / (Deficit) for the Year	(63,336)	72,110
Total Fund Balances	2,023,693	2,087,030

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2023**

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	959,472	6,569
Investment income		
Deposit account interest	10,162	151
Charitable activities		
Grants and contracts income	2,949,434	1,694,499
Room hire and miscellaneous income	29,923	27,549
	<u>2,979,357</u>	<u>1,722,048</u>
Total incoming resources	3,948,991	1,728,768
EXPENDITURE		
Charitable activities		
Wages	1,735,838	983,844
Social security	145,258	79,944
Pensions	41,513	20,210
Insurance	366	878
Light and heat	1,530	2,993
Telephone	4,644	2,276
Postage and stationery	1,401	2,594
Publicity	6,138	2,255
Sundries	16,681	8,365
Rent and rates	2,548	4,194
Repairs and maintenance	12,527	17,957
Computer repairs and maintenance	29,392	(235)
Staff training and recruitment	20,394	10,922
Staff travel	13,193	2,646
Volunteer expenses	7,342	3,450
Reference materials	6,991	-
Interpreting costs	8,326	-
Legal and professional	27,547	6,565
Rural Advice Bus	-	3,497
Partner payments	546,439	235,502
Bank charges	88	192
Depreciation of tangible fixed assets	33,801	4,256
	<u>2,661,957</u>	<u>1,392,305</u>

This page does not form part of the statutory financial statements

**NORTH YORKSHIRE CITIZENS ADVICE & LAW
CENTRE LIMITED**

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2023**

	31/3/23 £	31/3/22 £
Support costs		
Management		
Wages	231,914	135,424
Rent and rates	53,604	19,799
Insurance	6,696	1,373
Light and heat	20,100	7,059
Telephone	31,599	18,796
Postage and stationery	11,952	6,272
Sundries	410	446
Repairs and maintenance	23,338	3,742
IT equipment and support	6,423	4,970
Travel and training	2,516	948
Reference materials	12,264	14,808
Legal and professional fees	21,799	8,143
Bank charges	234	-
Depreciation of tangible and heritage assets	-	10,516
	<u>422,849</u>	<u>232,296</u>
Total resources expended	<u>3,084,806</u>	<u>1,624,601</u>
Net income	<u><u>864,185</u></u>	<u><u>104,167</u></u>

This page does not form part of the statutory financial statements

Accounts

Citizens Advice Mid-North Yorkshire Limited
Financial Statements
For the Year Ending
31 March 2022

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Citizens Advice Mid-North Yorkshire Limited

Financial Statements

Year Ended 31 March 2022

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Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Objectives and aims

Objectives

The company is a charity and exists to promote its charitable purpose for the benefit of the community in Mid North Yorkshire by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Aims, objectives, strategies and activities

Citizens Advice Bureau Mid-North Yorkshire aims to enable the people within their area to gain access to information, advice and assistance necessary to participate fully within the community. To this end the service strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively. In addition, it endeavours to exercise a responsible influence on the development of social policies and services, both locally and nationally.

Public benefit

The trustees are satisfied that the charitable activities are in line with the Charities Commission guidance on public benefit.

Significant activities

We are a vital open-door service for many people; through our 66 paid staff and 44 volunteers (10 of which are members of the Trustee Board), Citizens Advice Mid-North Yorkshire offers a free high quality advice service on a range of issues. This is delivered through our core service, projects, and specialist advice (housing, debt, family law, and discrimination).

We cover 4 regions of North Yorkshire, Hambleton, Richmondshire, Ryedale, and Selby & District. The county has a population of over 600,000 (ONS 2019).

We run various outreaches (subject to current Covid restrictions) across all locations, mainly based in libraries, and in Hambleton and Richmondshire we run the Rural Advice Bus service which provides information and advice to more isolated communities.

Our communications team promote our service across various platforms including social media and our website news page. They also promote the work of our partners and keep MPs of our areas up to date on our activities and campaigns.

Achievements and Performance

For details of our achievements and impact during 2021/22 please see our annual report.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Financial Review

Incoming resources in the year were £1,728,768 (2021 - £1,371,685) and, of this total, £1,310,841 (2021 - £945,564) related to project restricted activities.

Reserves Policy

General reserves:

The trustees believe that the bureau should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of client in the event of unforeseen and potentially financially damaging circumstances arising.

In the event of total withdrawal of Local Authority funding the trustees consider that it would be prudent to set aside an amount equivalent to three months operating expenditure (together with a three-month lag for implementation of decisions) a sum of £187,200.

Designated reserves:

In addition, unrestricted funds totalling £151,800 have been designated for the following purposes:

- Equipment reserve - a reserve to ensure that there is sufficient money to replace equipment/cover photocopier lease surrender - £7,400
- Contractual commitment reserve - a reserve to ensure that the bureau is able to cover contracted payments to staff covering redundancy, maternity leave and long term sickness - £119,000
- Premises - a reserve to provide for the cost of dilapidations, lease surrender and office repairs - £25,400

Total general and designated reserves: £339,000

At 31 March 2022 general and designated reserves totalled £596,449.

Funds in deficit

There were no funds in deficit.

Plans for Future Periods

Our Strategic Priorities 2022/25 are:

1. Develop a unifying culture over North Yorkshire that puts first the needs of the community and clients both present and future.
2. Open a law centre and develop hubs for specialist services throughout the County.
3. Focus on maintaining a multi-channel service in these difficult times.
4. Telling our communities stories in an effective and evidence-based way.
5. Influencing funding for North Yorkshire in a positive way and the advice environment in general.
6. Growing our own and making our service better at inclusion.
7. Do the very best we can to meet demand.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee incorporated on 22 December 2011 and registered as a charity on 28 February 2012. It commenced trading on 1 April 2012 when it acquired the assets and liabilities of the Hambleton Citizens Advice Bureau and the Richmondshire Citizens Advice Bureau.

The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The maximum liability of each member of the company is £1 and at 31 March 2021 it had 10 members.

Recruitment and appointment of trustees

Members of the Board

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are given on page 1.

The maximum number of trustees is fifteen and the minimum is three. Appointment is by election at the Annual General Meeting or by being co-opted by the Board, provided that, on appointment the total number of co-opted trustees does not exceed one third of the total number of trustees.

All elected trustees shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All co-opted trustees shall retire from office at the third annual general meeting following the meeting of the Board at which they were appointed but may then be elected or reappointed.

The charity wishes its Board to be representative of the local communities as well as containing the range of skills necessary to provide leadership and good governance. All trustees give their time voluntarily and any expenses reclaimed by trustees are set out in the notes to the financial statements.

Organisational structure

The Board is responsible for setting the strategic direction of the Bureau and it meets quarterly to administer the charity. Only trustees may vote at these meetings, but they are assisted in their decision making by recommendations from the various sub-committees and by the advice of representatives from staff, volunteers and funders who attend the meetings.

The Chief Executive is appointed by the Board to manage the day to day operations of the charity. Full details of the current staff, volunteers and board observers are provided in the Bureau's annual report.

Induction and training of new trustees

Trustees are recruited and trained in accordance with Citizens Advice policies and procedures.

Related parties

Each CAB must be a member of the national organisation 'Citizens Advice' and, to comply with the membership criteria, must meet strictly audited standards of service and delivery annually.

The charity's Chairman and Chief Executive are directors of Citizens Advice North Yorkshire and York which co-ordinates regional Citizens Advice activities.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

Reference and Administrative Details

Registered charity name	Citizens Advice Mid-North Yorkshire Limited
Charity registration number	1146084
Company registration number	07890996
Principal office and registered office	277 High Street North End Northallerton North Yorkshire DL7 8DW

The Trustees

C A Les (Chairman)
Cllr L Grose
Mr K McGready
Mr M Hoggard (Treasurer)
Mr R Pringle (Vice Chairman)
Mr M C Collins
Mrs J E Sharp
Mrs C G Goodrick
Ms M A Davis
Ms L Tunney

Company Secretary Ms Carol Ann Shreeve

Auditor Jane Ascroft Accountancy Limited
Chartered accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2022

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 5/10/22 and signed on behalf of the board of trustees by:



Ms Carol Ann Shreeve
Charity Secretary

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited

Year Ended 31 March 2022

Opinion

We have audited the financial statements of Citizens Advice Mid-North Yorkshire Limited (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

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

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited (continued)

Year Ended 31 March 2022

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited (continued)

Year Ended 31 March 2022

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited (continued)

Year Ended 31 March 2022

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of Our Report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jane Ascroft (Senior Statutory Auditor)

For and on behalf of
Jane Ascroft Accountancy Limited
Chartered accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Citizens Advice Mid-North Yorkshire Limited

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	6,569	–	6,569	17,240
Charitable activities	6	383,658	1,310,841	1,694,499	1,330,374
Other trading activities	7	27,549	–	27,549	23,769
Investment income	8	151	–	151	302
Total income		<u>417,927</u>	<u>1,310,841</u>	<u>1,728,768</u>	<u>1,371,685</u>
Expenditure					
Expenditure on charitable activities	9,10	344,708	1,279,893	1,624,601	1,163,474
Total expenditure		<u>344,708</u>	<u>1,279,893</u>	<u>1,624,601</u>	<u>1,163,474</u>
Net income		<u>73,219</u>	<u>30,948</u>	<u>104,167</u>	<u>208,211</u>
Transfers between funds		(4,545)	4,545	–	–
Net movement in funds		<u>68,674</u>	<u>35,493</u>	<u>104,167</u>	<u>208,211</u>
Reconciliation of funds					
Total funds brought forward		906,775	124,496	1,031,271	823,060
Total funds carried forward		<u>975,449</u>	<u>159,989</u>	<u>1,135,438</u>	<u>1,031,271</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 25 form part of these financial statements.

Citizens Advice Mid-North Yorkshire Limited

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	15	302,798	317,570
Current Assets			
Debtors	16	76,619	62,010
Cash at bank and in hand		940,190	790,567
		<u>1,016,809</u>	<u>852,577</u>
Creditors: amounts falling due within one year	17	<u>184,169</u>	<u>138,876</u>
Net Current Assets		<u>832,640</u>	<u>713,701</u>
Total Assets Less Current Liabilities		<u>1,135,438</u>	<u>1,031,271</u>
Net Assets		<u>1,135,438</u>	<u>1,031,271</u>
Funds of the Charity			
Restricted funds		159,990	124,496
Unrestricted funds		975,448	906,775
Total charity funds	19	<u>1,135,438</u>	<u>1,031,271</u>

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

These financial statements were approved by the board of trustees and authorised for issue on ~~5/1/22~~ 5/1/22, and are signed on behalf of the board by:



C A Les (Chairman)
Trustee

The notes on pages 13 to 25 form part of these financial statements.

Citizens Advice Mid-North Yorkshire Limited

Statement of Cash Flows

Year Ended 31 March 2022

	2022 £	2021 £
Cash Flows from Operating Activities		
Net income	104,167	208,211
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	14,772	21,168
Other interest receivable and similar income	(151)	(302)
Accrued (income)/expenses	(12,439)	12,288
<i>Changes in:</i>		
Trade and other debtors	(14,609)	(26,564)
Trade and other creditors	57,732	13,696
Cash generated from operations	149,472	228,497
Interest received	151	302
Net cash from operating activities	<u>149,623</u>	<u>228,799</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	-	(7,794)
Net cash used in investing activities	<u>-</u>	<u>(7,794)</u>
Net Increase in Cash and Cash Equivalents	149,623	221,005
Cash and Cash Equivalents at Beginning of Year	<u>790,567</u>	<u>569,562</u>
Cash and Cash Equivalents at End of Year	<u>940,190</u>	<u>790,567</u>

The notes on pages 13 to 25 form part of these financial statements.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements

Year Ended 31 March 2022

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 277 High Street, North End, Northallerton, North Yorkshire, DL7 8DW.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on the number of staff working on each activity.

Operating Leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Additions under £1,000 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	20% straight line
Motor vehicles	-	25% straight line
Property Improvements	-	2% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2022 there were 10 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The charity is not under the control of any one individual but of the board as a whole.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations	6,569	6,569	17,240	17,240

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Unrestricted grants (see page 27)	383,658	–	383,658
Access to Justice (LSLIP)	–	108,571	108,571
Energy Redress	–	26,138	26,138
MASDAP	–	178,977	178,977
Pension Wise	–	111,902	111,902
NYCC Fuel Vouchers	–	205,000	205,000
Advice Matters	–	85,312	85,312
Winter Health	–	140,159	140,159
Trussell Trust	–	150,650	150,650
Help to Claim	–	85,109	85,109
Access to Justice	–	45,000	45,000
Nationwide Housing Matters	–	47,893	47,893
Rural Advice Bus	–	91,130	91,130
Money & Benefits (NYCC)	–	35,000	35,000
Other income from charitable activities	–	–	–
	<u>383,658</u>	<u>1,310,841</u>	<u>1,694,499</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Unrestricted grants (see page 27)	385,077	–	385,077
Access to Justice (LSLIP)	–	54,286	54,286
Energy Redress	–	21,756	21,756
MASDAP	–	124,464	124,464
Pension Wise	–	148,336	148,336
NYCC Fuel Vouchers	–	–	–
Advice Matters	–	83,100	83,100
Winter Health	–	65,743	65,743
Trussell Trust	–	47,806	47,806
Help to Claim	–	84,921	84,921
Access to Justice	–	56,000	56,000
Nationwide Housing Matters	–	45,338	45,338
Rural Advice Bus	–	89,187	89,187
Money & Benefits (NYCC)	–	80,000	80,000
Other income from charitable activities	–	44,360	44,360
	<u>385,077</u>	<u>945,297</u>	<u>1,330,374</u>

7. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Room hire/Misc	<u>27,549</u>	<u>–</u>	<u>27,549</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

7. Other Trading Activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Room hire/Misc	<u>23,502</u>	<u>267</u>	<u>23,769</u>

8. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>151</u>	<u>151</u>	<u>302</u>	<u>302</u>

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Costs of charitable activities	284,634	1,107,671	1,392,305
Support costs	<u>60,074</u>	<u>172,222</u>	<u>232,296</u>
	<u>344,708</u>	<u>1,279,893</u>	<u>1,624,601</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of charitable activities	205,128	750,102	955,230
Support costs	<u>59,589</u>	<u>148,655</u>	<u>208,244</u>
	<u>264,717</u>	<u>898,757</u>	<u>1,163,474</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Costs of charitable activities	<u>1,392,305</u>	<u>232,296</u>	<u>1,624,601</u>	<u>1,163,474</u>

11. Net Income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>14,772</u>	<u>21,168</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

12. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	1,119,268	840,492
Social security costs	79,944	56,342
Employer contributions to pension plans	20,210	14,705
	<u>1,219,422</u>	<u>911,539</u>

The average head count of employees during the year was 67 (2021: 55). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Total head count of staff	<u>67</u>	<u>55</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £43,750 (2021: £41,404).

13. Trustee Remuneration and Expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

14. Transfers Between Funds

During the year £4,545 was transferred from unrestricted to restricted funds.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

15. Tangible Fixed Assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Property Improvements £	Total £
Cost					
At 1 April 2021 and 31 March 2022	<u>333,621</u>	<u>5,692</u>	<u>17,034</u>	<u>51,943</u>	<u>408,290</u>
Depreciation					
At 1 April 2021	66,081	5,692	4,618	14,329	90,720
Charge for the year	<u>10,516</u>	<u>–</u>	<u>4,256</u>	<u>–</u>	<u>14,772</u>
At 31 March 2022	<u>76,597</u>	<u>5,692</u>	<u>8,874</u>	<u>14,329</u>	<u>105,492</u>
Carrying amount					
At 31 March 2022	<u>257,024</u>	<u>–</u>	<u>8,160</u>	<u>37,614</u>	<u>302,798</u>
At 31 March 2021	<u>267,540</u>	<u>–</u>	<u>12,416</u>	<u>37,614</u>	<u>317,570</u>

16. Debtors

	2022 £	2021 £
Trade debtors	12,578	–
Prepayments	16,874	7,071
Accrued income	<u>47,167</u>	<u>54,939</u>
	<u>76,619</u>	<u>62,010</u>

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	31,319	–
Accruals	13,931	26,370
Social security and other taxes	29,210	18,383
Deferred income	102,725	92,426
Other creditors	<u>6,984</u>	<u>1,697</u>
	<u>184,169</u>	<u>138,876</u>

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,210 (2021: £14,705).

The company participates in the National Employment Savings Trust pension scheme which operates on a defined contributions basis. The scheme is open to all employees at any time. The assets of the scheme are held separately from those of the company in the independently administered fund. There were no contributions payable or outstanding at the year end.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	363,570	243,821	(168,229)	(88,013)	351,149
Fixed assets	317,570	–	(10,516)	(4,256)	302,798
Premises	–	5,974	(197)	(5,777)	–
Designated	151,800	–	–	93,500	245,300
Financial Development	43,251	10,000	(16,811)	–	36,440
NYCC	30,584	158,132	(148,955)	–	39,761
	<u>906,775</u>	<u>417,927</u>	<u>(344,708)</u>	<u>(4,546)</u>	<u>975,448</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	186,986	249,706	(118,570)	45,448	363,570
Fixed assets	–	–	–	317,570	317,570
Premises	–	9,849	921	(10,770)	–
Designated	130,950	–	–	20,850	151,800
Financial Development	50,557	10,000	(17,306)	–	43,251
NYCC	3,780	156,566	(129,762)	–	30,584
	<u>372,273</u>	<u>426,121</u>	<u>(264,717)</u>	<u>373,098</u>	<u>906,775</u>

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Pension Wise	20,304	111,902	(131,030)	–	1,176
MaPS Debt Advice	–	178,977	(178,435)	(542)	–
Rural Advice Bus	33,134	91,130	(91,170)	2,308	35,402
Selby Advice Network	636	–	(485)	(151)	–
Winter Health	–	–	–	–	–
Co-ordinator	31,277	140,159	(87,993)	–	83,443
Community Fund Advice	–	–	–	–	–
Matters	7,604	85,312	(84,336)	151	8,731
Aged Veterans	–	–	–	–	–
Help To Claim	1,718	85,109	(88,636)	1,809	–
Access to Justice	–	–	–	–	–
Foundation	2,233	45,000	(47,060)	–	173
Access to Justice	–	–	–	–	–
(LSLIP)	185	108,571	(107,241)	–	1,515
Nationwide Housing	–	–	–	–	–
Matters	–	47,893	(38,122)	–	9,771

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

19. Analysis of Charitable Funds (continued)

Money & Benefits (NYCC)	12,120	35,000	(48,144)	1,024	–
Innovation Community	14,371	–	(4,197)	–	10,174
Trussell Trust	914	150,650	(141,959)	–	9,605
Energy Redress Scheme	–	26,138	(26,085)	(53)	–
NYCC Fuel Vouchers	–	205,000	(205,000)	–	–
	<u>124,496</u>	<u>1,310,841</u>	<u>(1,279,893)</u>	<u>4,546</u>	<u>159,990</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Building	324,013	–	–	(324,013)	–
Pension Wise	–	148,336	(128,032)	–	20,304
MaPS Debt Advice	–	124,464	(97,913)	(26,551)	–
Rural Advice Bus	26,948	89,187	(83,001)	–	33,134
Selby Advice Network	1,110	–	(474)	–	636
Winter Health Co-ordinator	48,847	65,743	(83,313)	–	31,277
Community Fund Advice Matters	–	83,100	(75,496)	–	7,604
Aged Veterans	13,046	–	(10,046)	(3,000)	–
Help To Claim	1,541	85,188	(84,723)	(288)	1,718
Fixed Assets	6,930	–	–	(6,930)	–
Access to Justice Foundation	28,352	56,000	(82,119)	–	2,233
Access to Justice (LSLIP)	–	54,286	(54,101)	–	185
Nationwide Housing Matters	–	45,338	(45,338)	–	–
Money & Benefits (NYCC)	–	80,000	(67,880)	–	12,120
Innovation Community	–	25,000	(2,835)	(7,794)	14,371
Trussell Trust	–	47,806	(46,892)	–	914
Energy Redress Scheme	–	21,756	(17,102)	(4,654)	–
Covid 19 - Community Fund	–	10,000	(10,066)	66	–
Advice Plus	–	9,360	(9,426)	66	–
	<u>450,787</u>	<u>945,564</u>	<u>(898,757)</u>	<u>(373,098)</u>	<u>124,496</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

19. Analysis of Charitable Funds *(continued)*

Restricted funds are for the following purposes:

Building

The fund was used to purchase the freehold property at Northallerton which would be refundable to the Big Lottery on subsequent disposal of the property. The balance will fund the future depreciation of the freehold property and other fixed assets purchased with the funding.

Money Advice Service Debt Advice Project (MASDAP)

This fund is to provide advice to individuals experiencing financial difficulty in the Hambleton and Richmondshire areas.

Welfare Benefits

This fund is for promoting the uptake of welfare benefits.

The Big Lottery Fund (Rural Advice Bus)

This fund is a continuation of the Reaching Richmondshire fund to provide a service offering advice and support to people residing in the rural communities of Hambleton and Richmondshire via outreach, home visits, telephone, email. The Rural Advice Bus also provides communities in our most hard to reach rural areas with a large range of services both from ourselves and our partner organisations.

Pension Wise

This is a project to provide information on pension access rights for those who are aged 55 years and over across the whole of North Yorkshire and York.

The Big Lottery Fund (Advice Matters)

Based in Selby, the project delivers welfare benefits and debt advice to individuals and to front line workers in other organisations. The funding also enables us to recruit and train volunteers to deliver advice on any matter.

Army Covenant Aged Veterans Fund

CAMNY is one of 14 partners that are supporting veterans across North Yorkshire providing practical support and companionship to improve older veteran's well-being and services to assist individuals in their needs.

Warm & Well in North Yorkshire

Funded by NYCC as part of the Winter Health Partnership enables NYCC to meet their public health requirements to Provide a countrywide single point to gather referrals and to tackle the causes of fuel poverty and excess winter deaths.

Help to Claim

Funded by the DWP to provide support and advice for individuals claiming Universal Credit for the first time.

Swaledale and Wensleydale Recovery Fund

Thanks to the grant from the Two Riding foundation when flooding hit homes in the Richmondshire area We were able to provide information advice and support around how people could claim from funding available and deals with issues such as insurance and housing in the future.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

19. Analysis of Charitable Funds *(continued)*

Access to Justice Fund

Helping individuals to access specialist advice and support so that they are more likely to pursue their case. Helping the most vulnerable clients in our community in the area of welfare benefits and rights.

Access to Justice (LSLIP)

Project funded by the ministry of Justice to pilot different approaches across the country to finding alternatives to court in social law cases. Our project is focused on funding a specialist adviser in family law, discrimination and housing law. We work in partnership with IDAS (domestic violence charity) and Kirklees Citizens advice and law centre. Due to end August 2022 but we are currently part of an application with Access to Justice to extend the project.

Nationwide Housing Matters

Project to provide housing advice to those who are at most at risk of homelessness with a focus on mental health and foodbank users. Project provides generalist and specialist advice including court representation. Need to apply for funding each year.

Money & Benefits (NYCC)

Run in partnership with Scarborough and District Citizens Advice and Citizens Advice Craven and Harrogate. Phone line staffed Mon-Fri 9am-4:30 pm providing income generating advice focused on debt employment and benefits across North Yorkshire. Funded by NYCC stronger communities programme, the Lottery Awards For All. Ends 31st March 2022.

Innovation Community

Project funded by central government through Citizens Advice National. Funded second advice vehicle. Project designed to pilot different ways to provide advice other than traditional face to face models. We were part of the rural focus. Ends June 2021. Now funded by core and local grants.

Trussell Trust

Also known as Help through Hardship. Phoneline funded by Trussell Trust to give advice to users of foodbanks. A national project funded until end of March 2023. We have just been offered an increase in funding of 3 FTE.

Energy Redress Scheme

Two energy advisers. Due to end October but we have just re-bid for a larger project which would fund these workers and other partner agencies. The Energy Redress fund is paid for via fines on energy companies.

Covid 19 - Community Fund and Advice Plus

Funded by the Lottery to help cope with covid services. We used it to help pay for additional capacity on our advice line.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	302,798	–	302,798
Current assets	856,819	159,990	1,016,809
Creditors less than 1 year	(184,169)	–	(184,169)
Net assets	975,448	159,990	1,135,438

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	317,570	–	317,570
Current assets	728,081	124,496	852,577
Creditors less than 1 year	(138,876)	–	(138,876)
Net assets	906,775	124,496	1,031,271

21. Post Balance Sheet Events

On 1st April 2022 the charity merged with Citizens Advice Scarborough and Citizens Advice Craven and Harrogate.

22. Analysis of Changes in Net Debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	790,567	149,623	940,190

23. Operating Lease Commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	2,933	8,193
Later than 1 year and not later than 5 years	5,482	8,414
	8,415	16,607

24. Related Parties

There were no related party transactions for the year ended 31 March 2022 nor for the year ending 31 March 2021.

Citizens Advice Mid-North Yorkshire Limited

Management Information

Year Ended 31 March 2022

The Following Pages Do Not Form Part of the Financial Statements.

Citizens Advice Mid-North Yorkshire Limited

Detailed Statement of Financial Activities

Year Ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	6,569	17,240
Charitable activities		
Unrestricted grants		
NYCC	158,132	157,966
Richmondshire DC	35,480	35,480
Hambleton DC	27,450	27,450
Selby DC	35,000	35,000
Selby TC	13,000	13,100
Ryedale DC	48,100	48,100
Single Queue grant	-	34,000
Volant Charitable Trust	40,000	-
Financial Development	10,000	8,500
Other grants	16,496	25,481
	383,658	385,077
Restricted grants		
Access to Justice (LSLIP)	108,571	54,286
Energy Redress	26,138	21,756
MASDAP	178,977	124,464
Pension Wise	111,902	148,336
NYCC Fuel Vouchers	205,000	-
Advice Matters	85,312	83,100
Winter Health	140,159	65,743
Trussell Trust	150,650	47,806
Help to Claim	85,109	84,921
Access to Justice	45,000	56,000
Nationwide Housing Matters	47,893	45,338
Rural Advice Bus	91,130	89,187
Money & Benefits (NYCC)	35,000	80,000
Other income from charitable activities	-	44,360
	1,694,499	1,330,374
Other trading activities		
Room hire/Misc	27,549	23,769
Investment income		
Bank interest receivable	151	302
Total income	1,728,768	1,371,685

Citizens Advice Mid-North Yorkshire Limited

Detailed Statement of Financial Activities *(continued)*

Year Ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
<i>Activities undertaken directly</i>		
Wages	983,844	741,219
Employer's NIC	79,944	56,342
Pension costs	20,210	14,705
Rent & rates	4,194	4,333
Light & heat	2,993	11,202
Repairs & maintenance	17,957	14,476
Insurance	878	786
Partner payments	235,502	43,855
IT equipment & support	(235)	17,512
Rural Advice Bus	3,497	—
Publicity	2,255	373
Legal and professional fees	6,565	8,010
Telephone	2,276	5,410
Other office costs	2,594	2,860
Depreciation	4,256	2,308
Volunteer expenses	3,450	3,359
Staff travel	2,646	1,519
Staff training & recruitment	10,922	14,634
Misc expenses	8,557	12,327
	<u>1,392,305</u>	<u>955,230</u>
<i>Support costs</i>		
Wages	135,424	99,273
Rent & rates	19,799	26,460
Light & heat	7,059	9,616
Repairs & maintenance	3,742	2,957
Insurance	1,373	1,958
Legal & Professional fees	8,143	12,140
Telephone	18,796	15,185
Printing, postage & stationery	6,272	3,930
Depreciation	10,516	18,860
Travel and training	948	293
Reference Materials	14,808	10,698
Office & IT Equipment & Support	4,970	6,260
Other costs	446	614
	<u>232,296</u>	<u>208,244</u>
Total expenditure	<u>1,624,601</u>	<u>1,163,474</u>
Net income	<u>104,167</u>	<u>208,211</u>

Accounts



**citizens
advice**

citizens advice
uk

Citizens Advice

Mid-North Yorkshire

We provide free, independent, confidential and impartial advice and campaign on big issues affecting peoples lives.

We are an independent charity and part of the Citizens Advice network across England and Wales.

We value diversity, promote equality and challenge discrimination wherever we see it.



Citizens Advice Mid-North Yo

Registered office: 277 High Street, Northallerton,
North Yorkshire DL7 8DW. Charity Registration Number 1146084.
A Company limited by Guarantee in England Number 7890996.
Authorised and regulated by the Financial Conduct Authority FRN: 617621.

Our Mission

To provide advice that helps people to overcome their problems.

Our Vision

Is for people to have the knowledge and confidence they need to find their way forward, whoever they are and whatever problem they face.

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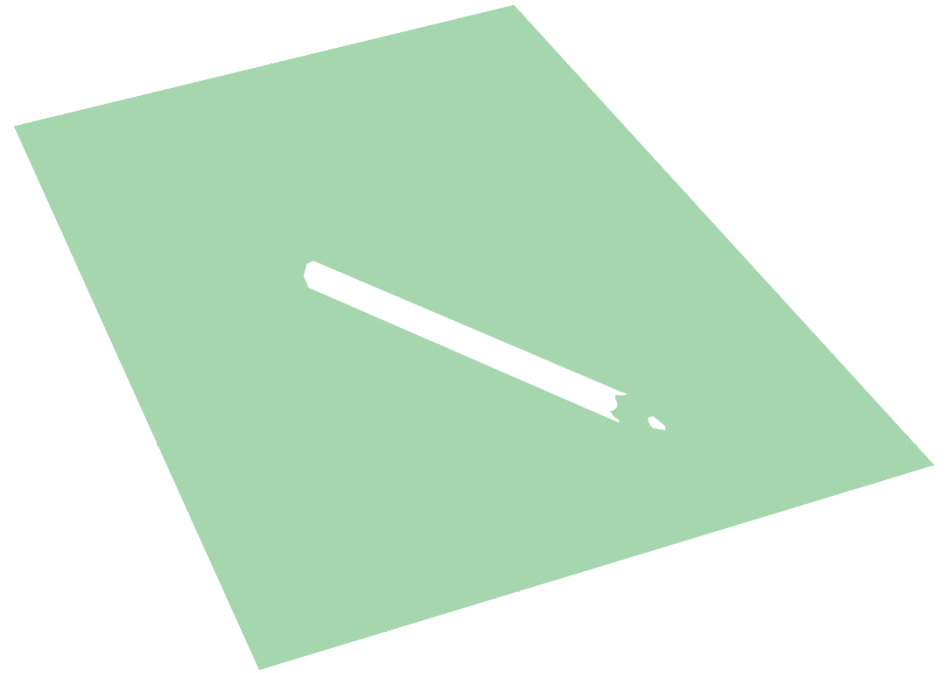
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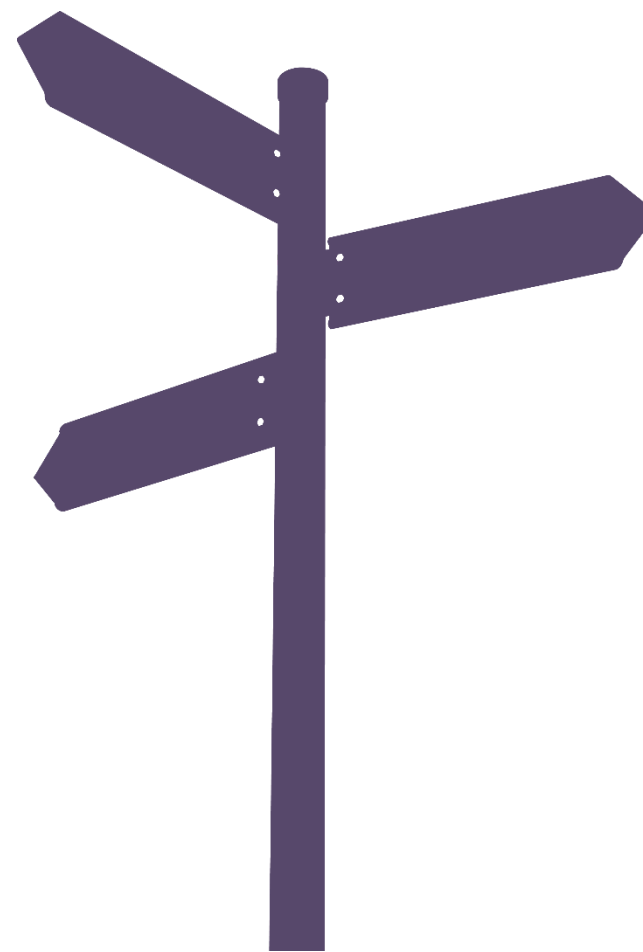
Foreword from the chair

2020/21 has been a difficult year for everyone and I can't express enough how proud I am of our organisations strong and able response to the pandemic.

As is typical of this organisation and its roots we have met difficulty face on and continued to provide a service for those most in need.

The increase in the numbers of those we have helped and the range of organisations we have partnered with shows our strength and that we have maintained our very local identities while merging to create stable and financially sound structures.

I would like to say a big thank you all volunteers, staff, partners, and funders who have made our work possible this year and welcome all those who joined our organisation during a very difficult time but



have adapted so well to the strange conditions.

Our plans for providing increased specialist advice and more local partnership working mean we are confident about the future and hopefully for our communities and those services we provide.

Carl Les, Chair of Trustee Board, Citizens Advice Mid-North Yorkshire

Statement of Internal Control

The trustee board of Citizens Advice Mid-North Yorkshire oversee the information security of all personal information of our clients, staff, funders, and strategic partners that is processed. Citizens Advice Mid-North Yorkshire hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018.

Chief Executive report

I am immensely proud of how all our staff, volunteers, and trustee board came together this year to provide a service during the Pandemic. The fast reaction of the service changing to working different channels from different locations, keeping track with changing advice on an hourly basis, and protecting clients legal and civil rights has been amazing.

We have worked incredibly hard to meet the increase in demand for our service as can be seen in the statistics in this report, and have teamed up with a range of partners to make the best use of the resources that we have.

In addition, we have continued to strive to provide new services to clients to meet the gaps that exist with the development of our specialist project team and the extension of the energy advice services, again this has been

**This year has been
challenging yet
hugely rewarding.**

**None of this
would be possible without
the huge contribution
made
by our trustees,
volunteers, staff,
partners, and funders.**

an amazing achievement given the circumstances we are in.

Towards the end of this year, we launched our second mobile advice service so we can now cover more ground in isolated areas. This is vital whilst face-to-face services throughout our area remain difficult to access because of Covid-19 restrictions.

We have been part of the initial crisis response, part of the adapting and surviving and know we will help people and our communities grow stronger by providing the services they need in the ways that they need them.

Carol Shreeve, CEO Citizens Advice Mid-North Yorkshire

Our impact in 2020/21



14,903

people helped



£5,674,653

income gained



51,311

issues addressed



£530,220

debts written off

Main issues people wanted help with:

- 1 Benefits & tax credits**
(9,050 issues)
- 2 Universal Credit**
(5,727 issues)
- 3 Employment**
(5,670 issues)
- 4 Debt**
(5,223 issues)

Housing

(2,447 issues)

Client profiles

Gender: 56% Male 44% Female

Age: 1% 0-18 85% 20-64 14% 65 and over

Disability: 6% Disabled 40% Long term health condition

Ethnicity: 88% White 4% Asian 4% Black 2% Mixed 2% Other

Our service

We are a vital open-door service for many people; through our 66 paid staff and 44 volunteers (10 of which are members of the Trustee Board), Citizens Advice Mid-North Yorkshire offers a free high quality advice service on a range of issues. This is delivered through our core service, projects, and specialist advice (housing, debt, family law, and discrimination).

We cover 4 regions of North Yorkshire. The county as a whole has a population of over 600,000 (ONS 2019).

- **Hambleton** - Northallerton office
- **Richmondshire** - Richmond office
- **Ryedale** - Malton office
- **Selby** - Selby

We run various outreaches (subject to current Covid restrictions) based in libraries, and in Hambleton and Richmondshire we run the Rural Advice Bus service which provides information

5

6

How we delivered our service



2%
in person



64%
via telephone

17%
via email/webchat/
video call

6222 422

and advice to more isolated communities.

Our communications team promote our service across various media and our website news page. They also promote the work of our partners, and keep MPs' of our areas up-to-date on our activities and campaigns.



platforms including social

Our projects

Our team of Debt Advisers can offer a full debt management service to help people begin the process of getting their finances (and often their lives) back in order. Funded by the Money and Pensions Service.

Rural Reach Information and Advice Bus - Hambleton and Richmondshire

Taking our service into rural and isolated communities across all our areas. Funded by The National Lottery Community Fund, North Yorkshire County Council, and Richmondshire District Council.

The service resumed in August 2020 when the first lockdown was lifted, and then again April 2021 after the lifting of the 2nd lockdown. We now holding regular sessions at Markets across Hambleton and Richmondshire.

Mobile Advice Van - Ryedale and Selby

Towards the end of this year we launched a mobile advice service for Ryedale and Selby based on the success of the Rural Reach Information and Advice Bus. Funded by Citizens Advice.

EU Settlement Scheme Support - Hambleton

Providing support to EU citizens in Hambleton, including help to apply for settled status, and ID verification. Funded by Hambleton District Council.

Macmillan Benefits Advice - Hambleton and Richmondshire



Supported by



THE
ACCESS
TO JUSTICE
FOUNDATION



Service delivering free information and advice to people and their families who are affected by cancer and other life limiting illnesses. 2020/21 has been an exciting and challenging year for both the project and our clients.

The challenges came from delivering our advice and support over the telephone only, with no home visits or visits to patients in hospital; for patients it was something they had become used, but for our two advisers, an essential part of the way in which they support others was lost.

In July referrals from the Friarage and James Cook Hospitals resumed, in September South Tees NHS Trust provided funding towards adviser time, and in January a volunteer Benefits Adviser joined the team. There were 172 new referrals to the service (an increase of 44% on 2019/20), total benefits claimed £666,942, £4940 in Macmillan Grants gained for clients and £44,804 in debts were written off.

Access to Justice and Litigants in Person Litigants Support - North Yorkshire

The aim of the project is to reduce the number of people who need to go to court by giving early legal advice and guidance, as well as to support those who have to face the courts.

This project enables us to fill the gap in provision of free specialist advice for North Yorkshire. Because of Covid there has been an increase in people needing legal advice, especially as the impact of job losses and business closures begin to hit home.

While this project is about preventing people having to go to court, it is also about empowering people, giving them the support, and legal advice they need if they are either being discriminated against, are at risk of losing their home or are struggling to navigate a complex family problem; especially if they can't afford to pay for expert advice or representation.

In addition to employing three Specialist Advisers to support clients, Citizens Advice Mid-North Yorkshire (CAMNY) have brought together, Scarborough District Citizens Advice and Kirklees Citizens Advice and Law Centre, in partnership to deliver the 'Litigants in Person' project, ensuring that residents in North Yorkshire have access to specialist legal advice. This advice covers the areas of Housing, Family Law and Discrimination – when experienced at work, in housing or in accessing benefits. Our partner, Kirklees, provide training and supervision for our Discrimination Caseworker and are also a referral partner for Legal Aid.

Advice Matters – Selby

Project aims to address the issues associated with financial hardship connected to poor mental health by providing specialist advice on income maximisation, money management and debt solutions, alongside mental health interventions to ensure solutions are achievable and sustainable. Funded by the National Lottery Community Fund.

Housing Matters - Selby

Specialist Housing Caseworker supporting clients to prevent homelessness by providing housing-related advice, information, and support, including legal advice and court representation for those at risk of eviction. Funded by the Nationwide Community Foundation.

Fuel Poverty and Energy Advice Programmes - North Yorkshire

Through various funded projects including Warm & Well in North Yorkshire, we provide information and advice to people on energy related subjects including help and support for vulnerable people in fuel poverty. Main funders include NYCC (Warm & Well in North Yorkshire), Community First Yorkshire, Two Ridings Community Foundation, and the Energy Redress Scheme.

During the lockdowns and working from home the Warm & Well team handled 1103 referrals which was an increase of 664 from the previous year. During this time, the team also upskilled and completed several energy courses which enabled them to deal with a number of complex cases including the increasing need to support clients with pre-payment energy top up vouchers.

North Yorkshire Information and Advice Service

Dedicated phoneline, email, and website for residents of North Yorkshire to access the services of local Citizens Advice in North Yorkshire. Working in partnership with Citizens Advice Craven and Harrogate Districts, and Citizens Advice Scarborough and District. Funded by North Yorkshire County Council.

Money and Benefits Advice Service - North Yorkshire

Project to help people with issues around Universal Credit or other welfare benefits. Support also available to help people manage their money. Funded by the NYCC Communities.

Selby Advice - Selby

We co-ordinate the Selby Advice network of advice and information agencies within Selby District. We host quarterly meetings where training and networking opportunities are offered. We maintain the selbyadvice.org.uk website and circulate news and service updates within the network via email.

Pension Wise - Nationwide

Guidance service set up to help people aged over 50 with a personal or workplace pension. Appointments are held by telephone with one of our Guidance Specialists. We are hoping to resume partial face to face appointments Autumn 2021 (subject to Covid restrictions). In 2020/21 the project exceeded its targets across the board. Funded by the Money and Pensions Service.

Help to Claim - Nationwide

The service is available for people who need support making a claim for Universal Credit. The service is delivered face-to-face, by telephone or via web chat, and will help people from opening their account to receiving their first full payment. Funded by the DWP.

Help Through Hardship helpline - Nationwide

A freephone helpline for people who cannot afford food and helps them get an e-voucher for a local food parcel. It also provides information and advice on the issues that are causing financial hardship to help move clients forward. Funded by the Trussell Trust.

Our funders and supporters

Organisations

Age UK North Yorkshire Darlington
Access to Justice Foundation
Cllr. Caroline Goodrick
Clothworkers Foundation
Community First North Yorkshire
Groundworks Tesco Bags for Help
Darlington MIND
Dishforth Nursery Gardens
IDAS
Money and Pensions Service
Nationwide Community Foundation
NYCC Fire and Rescue Service
PCC of St Peters Norton
South Tees NHS
The National Lottery Community Fund
Trussell Trust
Two Ridings Community Foundation

Regional Council

North Yorkshire CC
NYCC Stronger Communities
NYCC Living Well

District Councils

Hambleton DC
Richmonshire DC
Ryedale DC
Selby DC

Town Councils

Selby
Richmond
Helmsley
Colburn
Easingwold
Barlby and Osgodby
Stokesley
Thirsk
Tadcaster

Parish Councils

Brafferton	Kirby Grindalythe
Brayton	Middleton Tyas
Brompton	Newton le Willows
Brompton on Swale	North Duffield
Bryam Cum Sutton	Pickhill
Burton Salmon	Riccall
Carthorpe	Sherriff Hutton
Catterick	Sinnington
Gilling West	Skeeby
Habton	St Martins
Hipswell	Tanfield
Husthwaite	Ulleskelf
Ingelby Arncliffe	Whorlton
Kellington	Womersley

Working in partnership

This year has highlighted the importance of working with partners to deliver services to as many people in our areas. We have worked with over 200 partners including:

Access to Justice Foundation
Age UK North Yorkshire Darlington
IDAS (Independent Domestic Abuse Service)
Mind
North Yorkshire County Council
NYCC Stronger Communities
Hambleton District Council
Richmondshire District Council
Ryedale District Council
Selby District Council
Town and Parish Councils across our area

Warm & Well in North Yorkshire Partnership

Age UK in North Yorkshire
Citizens Advice in North Yorkshire
Community First Yorkshire
Harrogate Easier Living Project
Green Doctor
National Energy Action
Stokesley and District Community Care Association
Two Ridings Community Foundation
NYCC Living Well Team
North Yorkshire Fire and Rescue Service
White Rose Improvement Agency
YES Energy Solutions
Yorkshire Energy Doctor
Yorkshire Housing

Selby Advice Partnership

Age UK Selby & District
Alzheimer's Society
Brighter Futures Selby
Carers Count Selby District
Castle Communication Services
Chapter 3 Enterprise C.I.C
Citizens Advice Mid-North Yorkshire
Community First Credit Union
Dementia Forward Selby
Everyday Enable
Foundation Legal Services
Freeman Brown Solicitors
Homestart
Horton Housing
Horton Wellbeing Cafes
Humankind
IDAS
IHL Inspiring Healthy Lifestyles
Independent Health Complaints
Advocacy Service
Kings Church Selby
Mencap Selby
MP for Selby and Ainsty, Nigel Adams
North Yorkshire Fire and Rescue Service

Selby Advice Partnership contd.

North Yorkshire Horizons
North Yorkshire Sport
Perennial
Positive Progressions
Scope
Second Chance Ostomy Yorkshire
Selby & District Foodbank
Selby District AVS
Selby District Council
Selby District Vision
Selby U3A
Tadcrafters CIC
The Big Communi-Tea
The Salvation Army Selby
The WEA
Together Housing
Total Advocacy
Training for Employment CIC
Unforgettable Experiences
Wilberforce Trust
WLCT
Yorkshire Energy Doctor
Yorkshire Mesmac

Our value to society

Citizens Advice Mid-North helps thousands of people every year. This provides us with

**For every £1 invested in
our service in 2020/21,**

unique insight into the challenges our clients face, more so this year considering the pandemic.

We are not only helping people through difficult situations, but also identifying and tackling the underlying causes of their problems.

The people we help, our funders and the organisations we work with see the value we deliver and the impact we are making. It is impossible to put a financial value on everything we do – but where we can, we have. We have used a Treasury-approved model to provide the figures detailed on the right.

From our robust management information, we have also separately considered the financial benefits to the people we help.

What people say about us

In 2020/21, **92%** of people who used our service said they would recommend us to a friend, **87%** of people said our advice had helped them find a way forward, and **76%** said their problem had now been solved.

'I couldn't have done it without the help of Karolina. I had tried for two years to get the company involved to help me solve the problem. Having long term health issues it has made me a lot worse and I am less able to deal with situations like this. It has been such a relief to have someone advocate on our behalf.'

'I suffer badly from anxiety and can find it hard to explain my problems clearly. The lady who took my call put me at my ease very quickly and I had confidence in the information I was given. Thank you.'

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Client story - Debt

Background and issue

Tracey is single, unemployed and suffers from long term mental health issues preventing her returning to work. Her only source of income is from Universal Credit and disability benefits. She also has mental health challenges that cause her great anxiety

Client story - Benefits

Background and issue

Sally is single and lives with her two children. She was reliant on income from Universal Credit and Council Tax Reduction and had been turned down for Personal Independence Payment (PIP) following a medical assessment, despite living

when dealing with her day-to-day financial matters which had led to a significant amount of debt with multiple priority and non-priority creditors.

Because of her low income she has been unable to settle these debts. Her mounting debts were causing her mental health to deteriorate

Advice and outcome

The adviser carried out a full benefit assessment and it became apparent that Tracey had significant rent arrears with her private landlord. and was not claiming housing costs. She was in danger of potential repossession of her tenancy.

Following on from full benefit assessment the adviser supported Tracey in migrating from legacy benefits to Universal credit which resulted in an uplift in her benefits as her full rent liability was fully awarded.

An appointment was made with a Debt Adviser for a full debt assessment and the appropriate debt options for Tracey's circumstances were explained. Tracey decided with the option of Bankruptcy. Full support was given by the adviser to complete the Bankruptcy application which should result all her debt liabilities being written off.

Client story - Housing

Background and issue

John is 58, in extremely poor health and jointly owns a property subject to mortgage. Bail conditions prevented him from living at his property. He applied as homeless, but the local authority decision was that John was eligible and vulnerable due to his health conditions but not homeless or threatened with homelessness within the next 28 days because he had

with a debilitating long-term health condition.

Sally contacted us through our Adviceline for help to challenge this and she was referred to one of our specialist caseworkers.

Advice and outcome

We advised Sally on how to apply for a Mandatory Reconsideration (MR) and helped her to evidence the difficulties she had in relation to her illness. We gave her the confidence to talk to the DWP and the original decision was overturned, resulting in increased income of over £150 per week.

Our caseworker also ensured that Sally was supported in making Universal Credit aware of her condition, gaining her an additional component in her UC payments, enhancing her income by a further £342 per month.

Sally was also referred to North Yorkshire County Council for a care needs assessment so she could get some equipment to help her to manage her disabilities.

Sally was better off financially, emotionally, and practically because of the support we provided.

Client story - Employment

Background and issue

Andrew had been discriminated against whilst at work and had consequently lost all his hours.

Advice and outcome

accommodation which he was entitled to occupy, and which was available to him.

John had exhausted his financial resources staying in hotel accommodation and intended to sleep in his car on one of the coldest nights of the year.

Advice and outcome

John contacted Citizens Advice and following negotiations by the Housing Caseworker with the local authority, he was accommodated under the Severe Weather Emergency Protocol. A request for a review of the local authority decision was submitted by the caseworker on the basis that a person will be homeless if they have accommodation but are prevented from living in it.

Although the decision maker was not prepared to overturn the original decision, the local authority used their discretion to provide John with a one bedroomed furnished flat together with payment of the rent and council tax on the flat until his bail conditions are lifted.

John was very happy with this outcome.

Volunteer recruitment and training 2020/21

2020/21 has been a sometimes challenging, but also interesting year when it comes to the volunteering side of our service.

We supported Andrew by listening to his issue, supporting him to complete a 'chronological timeline' of events to spot any time limit issues, and advising him on what their potential discrimination claims were.

We talked Andrew through the process of taking an employment claim to a tribunal from start to finish, to enable him to envisage his potential journey through the legal system.

When Andrew decided that he would like to proceed to litigation, we were able to check his eligibility for legal aid and to refer him to a legal aid provider who had capacity to take on Andrew's case.

Volunteering at Citizens Advice Mid-North Yorkshire

Our volunteers receive 100% support and full training. Any expenses incurred as a volunteer are reimbursed, e.g. travel and childcare costs. Volunteers cover various roles including assessors, advisers, receptionists, administration, and trustees.

Prior to lockdown there were 105 volunteer advisers/assessors, and 10 Trustee Board members) at Citizens Advice Mid-North Yorkshire. After the first lockdown in March 2020, for various reasons, this dropped to 15 volunteer advisers/assessors who, along with our paid staff, were able to quickly adapt to remote working and delivering our service via telephone, webchat, or email.

During the year, our volunteer numbers increased to 44 advisers/assessors, 4 of whom moved into paid employment within the organisation.

Despite the challenges faced we were still able to promote volunteering, recruit, and train volunteers remotely. We provided IT equipment as well as introducing new technology to provide support and supervision for all our volunteers.

The overall plus side of our new way of recruiting is that we have had a more diverse range of people enquiring and applying for volunteering roles, including those who have been furloughed, and university students. Location of volunteers has been varied too from very local to all the way to London!

Our governance

Citizens Advice Mid-North Yorkshire is governed by a Board of Trustees, who are all volunteers for the charity.

The trustees have ultimate responsibility for the charity's vision, values ethos, and strategy as well as for the overall performance. They ensure CAMNY complies with all legal requirements and has the highest possible standards of governance. Four formal Trustee Board Meetings are held each year.

Our Strategic Priorities 2021/24



Making sure our service is accessible to all who need it



Opening a Law Centre specialising in the areas of law covering Housing, Family, and Discrimination.

The Chief Executive is responsible for leading the management team which includes a Deputy CEO, Head of Quality, and Financial Officer, who are responsible for the quality of advice and operational activities for the charity.

Trustee Board Members

Cllr. Carl Les, *Chair*

Robert Pringle, *Deputy Chair*

Mark Hoggard, *Finance*

Martin Collins, *Director*

Melanie Davies, *Director*

Cllr. Caroline Goodrick, *Director*

Cllr. Lawrence Grose, *Director*

Kevin McGready, *Director*

Janet Sharp, *Director*

Laura Tunney, *Director*

Contact us

Hambleton

277 High Street,
Northallerton, DL7 8DW.

Telephone: 01609 776551
admin@northyorkslca.org.uk

Ryedale

Harrison House, Norton Road,

Richmondshire

23 Newbiggin,
Richmond, DL10 4DX.

Telephone: 01748 823862
admin@northyorkslca.org.uk

Selby

38 Ousegate,



Telephone Adviceline

0808 278 7900

Mon-Fri 9.00am - 5.00pm



Email Advice

HYPERLINK

"mailto:advice@northyorkslca.org.uk"

advice@northyorkslca.org.uk

Norton, Malton, YO17 9RD.

Telephone: 01653 695542

ryedale@northyorkslca.org.uk

Selby, YO8 4NH.

Telephone: 01757 701320

selby@northyorkslca.org.uk

Outreach locations*

Bedale Library

Colburn Library

Community House, Selby

Easingwold Library

Leyburn Medical Practice

Phoenix House, Catterick Garrison

Pickering Library

Sherburn Girls School

Stokesley Library (The Globe)

Tadcaster (MP's Office)

The Clock, Thirsk

Rural Reach Information and Advice Bus

*Due to current Covid-19 restrictions, apart from the Rural Information and Advice Bus service all our Outreaches are currently suspended.

Citizens Advice Mid-North Yorkshire Limited
Financial Statements
For the Year Ending
31 March 2021

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Citizens Advice Mid-North Yorkshire Limited

Financial Statements

Year Ended 31 March 2021

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Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Foreword from the Chair

2020/21 has been a difficult year for everyone and I can't express enough how proud I am of our organisations strong and able response to the pandemic.

As is typical of this organisation and its roots we have met difficulty face on and continued to provide a service for those most in need.

The increase in the numbers of those we have helped and the range of organisations we have partnered with shows our strength and that we have maintained our very local identities while merging to create stable and financially sound structures.

I would like to say a big thank you all volunteers, staff, partners, and funders who have made our work possible this year and welcome all those who joined our organisation during a very difficult time but have adapted so well to the strange conditions.

Our plans for providing increased specialist advice and more local partnership working mean we are confident about the future and hopefully for our communities and those services we provide.

Carl Les, Chair of Trustee Board, Citizens Advice Mid-North Yorkshire

Chief Executive's report

I am immensely proud of how all our staff, volunteers, and trustee board came together this year to provide a service during the Pandemic. The fast reaction of the service changing to working different channels from different locations, keeping track with changing advice on an hourly basis, and protecting clients legal and civil rights has been amazing.

We have worked incredibly hard to meet the increase in demand for our service as can be seen in the statistics in this report and have teamed up with a range of partners to make the best use of the resources that we have.

In addition, we have continued to strive to provide new services to clients to meet the gaps that exist with the development of our specialist project team and the extension of the energy advice services, again this has been an amazing achievement given the circumstances we are in.

Towards the end of this year, we launched our second mobile advice service so we can now cover more ground in isolated areas. This is vital whilst face-to-face services throughout our area remain difficult to access because of Covid-19 restrictions.

We have been part of the initial crisis response, part of the adapting and surviving and know we will help people and our communities grow stronger by providing the services they need in the ways that they need them.

Carol Shreeve, CEO Citizens Advice Mid-North Yorkshire

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Objectives and aims

Objectives

The company is a charity and exists to promote its charitable purpose for the benefit of the community in Mid North Yorkshire by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Aims, objectives, strategies and activities

Citizens Advice Bureau Mid-North Yorkshire aims to enable the people within their area to gain access to information, advice and assistance necessary to participate fully within the community. To this end the service strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively. In addition, it endeavours to exercise a responsible influence on the development of social policies and services, both locally and nationally.

Public benefit

The trustees are satisfied that the charitable activities are in line with the Charities Commission guidance on public benefit.

Significant activities

We are a vital open-door service for many people. Through our 66 paid staff and 44 volunteers (10 of which are members of the Trustee Board), Citizens Advice Mid-North Yorkshire offers a free high quality advice service on a range of issues. This is delivered through our core service, projects, and specialist advice (housing, debt, family law, and discrimination).

Provision of these services is through a variety of channels including face to face, via telephone and through webchat.

We cover 4 regions of North Yorkshire. The county as a whole has a population of over 600,000 (ONS 2019).

- Hambleton - Northallerton office
- Richmondshire - Richmond office
- Ryedale - Malton office
- Selby - Selby

We run various outreaches (subject to current Covid restrictions) across all locations, mainly based in libraries, and in Hambleton and Richmondshire we run the Rural Advice Bus service which provides information and advice to more isolated communities.

Our communications team promote our service across various platforms including social media and our website news page. They also promote the work of our partners and keep MPs of our areas up-to-date on our activities and campaigns.

Contribution of volunteers

The Bureau receives help and support in the form of voluntary assistance in advising the public and administering the Bureau. We estimate that the value of this help in 2021/21 was £288,189.

We extend our thanks to our team of skilled and dedicated staff and volunteers whose commitment to the Bureau has played a major part in its success. Their continuing enthusiasm and hard work has enabled the Bureau to respond to the ever increasing demand for our services.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Our projects

Money and Pension Service Debt Advice Project

Our team of Debt Advisers can offer a full debt management service to help people begin the process of getting their finances (and often their lives) back in order. Funded by the Money and Pensions Service.

Rural Reach Information and Advice Bus - Hambleton and Richmondshire

Taking our service into rural and isolated communities across all our areas. Funded by The National Lottery Community Fund, North Yorkshire County Council, and Richmondshire District Council. The service resumed in August 2020 when the first lockdown was lifted, and then again April 2021 after the lifting of the 2nd lockdown. We now holding regular sessions at Markets across Hambleton and Richmondshire.

Mobile Advice Van - Ryedale and Selby

Towards the end of this year we launched a mobile advice service for Ryedale and Selby based on the success of the Rural Reach Information and Advice Bus. Funded by Citizens Advice.

EU Settlement Scheme Support - Hambleton

Providing support to EU citizens in Hambleton, including help to apply for settled status, and ID verification. Funded by Hambleton District Council.

Macmillan Benefits Advice - Hambleton and Richmondshire

Service delivering free information and advice to people and their families who are affected by cancer and other life limiting illnesses. 2020/21 has been an exciting and challenging year for both the project and our clients. The challenges came from delivering our advice and support over the telephone only, with no home visits or visits to patients in hospital; for patients it was something they had become used, but for our two advisers, an essential part of the way in which they support others was lost.

In July referrals from the Friarage and James Cook Hospitals resumed, in September South Tees NHS Trust provided funding towards adviser time, and in January a volunteer Benefits Adviser joined the team. There were 172 new referrals to the service (an increase of 44% on 2019/20), total benefits claimed £666,942, £4940 in Macmillan Grants gained for clients and £44,804 in debts were written off.

Access to Justice and Litigants in Person Litigants Support - North Yorkshire The aim of the project is to reduce the number of people who need to go to court by giving early legal advice and guidance, as well as to support those do have to face the courts. This project enables us to fill the gap in provision of free specialist advice for North Yorkshire. Because of Covid there has been an increase in people needing legal advice, especially as the impact of job losses and business closures begin to hit home.

While this project is about preventing people having to go to court, it is also about empowering people, giving them the support, and legal advice they need if they are either being discriminated against, are at risk of losing their home or are struggling to navigate a complex family problem; especially if they can't afford to pay for expert advice or representation. In addition to employing three Specialist Advisers to support clients, Citizens Advice Mid-North Yorkshire (CAMNY) have brought together, Scarborough District Citizens Advice and Kirklees Citizens Advice and Law Centre, in partnership to deliver the 'Litigants in Person' project, ensuring that residents in North Yorkshire have access to specialist legal advice. This advice covers the areas of Housing, Family Law and Discrimination – when experienced at work, in housing or in accessing benefits. Our partner, Kirklees, provide training and supervision for our Discrimination Caseworker and are also a referral partner for Legal Aid.

Advice Matters – Selby

Project aims to address the issues associated with financial hardship connected to poor mental health by providing specialist advice on income maximisation, money management and debt solutions,

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

alongside mental health interventions to ensure solutions are achievable and sustainable. Funded by the National Lottery Community Fund.

Housing Matters - Selby

Specialist Housing Caseworker supporting clients to prevent homelessness by providing housing-related advice, information, and support, including legal advice and court representation for those at risk of eviction. Funded by the Nationwide Community Foundation.

Fuel Poverty and Energy Advice Programmes - North Yorkshire

Through various funded projects including Warm & Well in North Yorkshire, we provide information and advice to people on energy related subjects including help and support for vulnerable people in fuel poverty. Main funders include NYCC (Warm & Well in North Yorkshire), Community First Yorkshire, Two Ridings Community Foundation, and the Energy Redress Scheme. During the lockdowns and working from home the Warm & Well team handled 1103 referrals which was an increase of 664 from the previous year. During this time, the team also upskilled and completed several energy courses which enabled them to deal with a number of complex cases including the increasing need to support clients with pre-payment energy top up vouchers.

North Yorkshire Information and Advice Service

Dedicated phoneline, email, and website for residents of North Yorkshire to access the services of local Citizens Advice in North Yorkshire. Working in partnership with Citizens Advice Craven and Harrogate Districts, and Citizens Advice Scarborough and District. Funded by North Yorkshire County Council.

Money and Benefits Advice Service - North Yorkshire

Project to help people with issues around Universal Credit or other welfare benefits. Support also available to help people manage their money. Funded by the NYCC Communities.

Selby Advice - Selby

We co-ordinate the Selby Advice network of advice and information agencies within Selby District. We host quarterly meetings where training and networking opportunities are offered. We maintain the selbyadvice.org.uk website and circulate news and service updates within the network via email.

Pension Wise - Nationwide

Guidance service set up to help people aged over 50 with a personal or workplace pension. Appointments are held by telephone with one of our Guidance Specialists. We are hoping to resume partial face to face appointments Autumn 2021 (subject to Covid restrictions). In 2020/21 the project exceeded its targets across the board. Funded by the Money and Pensions Service.

Help to Claim - Nationwide

The service is available for people who need support making a claim for Universal Credit. The service is delivered face-to-face, by telephone or via web chat, and will help people from opening their account to receiving their first full payment. Funded by the DWP.

Help Through Hardship helpline - Nationwide

A freephone helpline for people who cannot afford food and helps them get an e-voucher for a local food parcel. It also provides information and advice on the issues that are causing financial hardship to help move clients forward. Funded by the Trussell Trust

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Achievements and Performance

Our impact in 2020/21

- 14,903 people helped
- £5,674,653 income gained
- 51,311 issues addressed
- £530,220 debts written off

Client profiles

Gender: 56% Male 44% Female

Age: 1% 0-18 85% 20-64 14% 65 and over

Disability: 6% Disabled 40% Long term health condition

Ethnicity: 88% White 4% Asian 4% Black 2% Mixed 2% Other

Main issues people wanted help with

- Benefits & tax credits (9,050 issues)
- Universal Credit (5,727 issues)
- Employment (5,670 issues)
- Debt (5,223 issues)
- Housing (3,447 issues)
- Relationships & family (2,230 issues)

Our value to society

Citizens Advice Mid-North helps thousands of people every year. This provides us with unique insight into the challenges our clients face, more so this year considering the pandemic. We are not only helping people through difficult situations, but also identifying and tackling the underlying causes of their problems.

The people we help, our funders and the organisations we work with see the value we deliver and the impact we are making.

It is impossible to put a financial value on everything we do – but where we can, we have. We have used a Treasury-approved model to provide the figures detailed below.

From our robust management information, we have also separately considered the financial benefits to the people we help.

For every £1 invested in our service in 2020/21, we generated:

- £30.38 in public value - Wider economic and social benefits. Improvements in participation and productivity for clients and volunteers.
- £15.30 in value to the people we help. Income gained through benefits, debts written off, and consumer problems solved.
- £4.39 in fiscal benefits. Reduction in health service demand, LA homelessness service, and out-of-work benefits for clients and volunteers.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Financial Review

Incoming resources in the year were £1,371,685 (2020 - £1,037,796) and, of this total, £945,564 (2020 - £573,406) related to project restricted activities.

Reserves Policy

General reserves:

The trustees believe that the bureau should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of client in the event of unforeseen and potentially financially damaging circumstances arising.

In the event of total withdrawal of Local Authority funding the trustees consider that it would be prudent to set aside an amount equivalent to three months operating expenditure (together with three-month lag for implementation of decisions) a sum of £187,200

Designated reserves:

In addition, unrestricted funds totalling £151,800 have been designated for the following purposes:

- Equipment reserve - a reserve to ensure that there is sufficient money to replace equipment/cover photocopier lease surrender - £7,400
- Contractual commitment reserve - a reserve to ensure that the bureau is able to cover contracted payments to staff covering redundancy, maternity leave and long term sickness - £119,000
- Premises - a reserve to provide for the cost of dilapidations, lease surrender and office repairs - £25,400

Total general and designated reserves: £339,000

At 31 March 2021 general and designated reserves totalled £515,370.

Funds in deficit

There were no funds in deficit.

Our funders and supporters

Organisations

Age UK North Yorkshire Darlington
Access to Justice Foundation
Cllr. Caroline Goodrick
Clothworkers Foundation
Community First North Yorkshire
Groundworks Tesco Bags for Help
Darlington MIND
Dishforth Nursery Gardens
IDAS
Money and Pensions Service
Nationwide Community Foundation
NYCC Fire and Rescue Service
PCC of St Peters Norton
South Tees NHS
The National Lottery Community Fund
Trussell Trust
Two Ridings Community Foundation

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Regional Councils

North Yorkshire CC
NYCC Stronger Communities
NYCC Living Well
District Councils
Hambleton DC
Richmonshire DC
Ryedale DC
Selby DC

Town Councils

Selby
Richmond
Helmsley
Colburn
Easingwold
Barby and Osgodby
Stokesley
Thirsk
Tadcaster

Parish Councils

Brafferton
Brayton
Brompton
Brompton on Swale
Bryam Cum Sutton
Burton Salmon
Carthorpe
Catterick
Gilling West
Habton
Hipswell
Husthwaite
Ingelby Arncliffe
Kellington
Kirby Grindalythe
Middleton Tyas
Newton le Willows
North Duffield
Pickhill
Riccall
Sherriff Hutton
Sinnington
Skeeby
St Martins
Tanfield
Ulleskelf
Whorlton
Womersley

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Plans for Future Periods

Our Strategic Priorities for 2021/24 are:

- Making sure our service is accessible to all who need it
- Opening a Law Centre specialising in the areas of law covering Housing, Family, and Discrimination.
- Looking after the wellbeing of all our staff and volunteers Standing up for equality, diversity, and inclusion.
- Sustainability and resilience of the organisation through diverse funding streams and working in partnership with other organisations, both locally and regionally.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee incorporated on 22 December 2011 and registered as a charity on 28 February 2012. It commenced trading on 1 April 2012 when it acquired the assets and liabilities of the Hambleton Citizens Advice Bureau and the Richmondshire Citizens Advice Bureau.

The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The maximum liability of each member of the company is £1 and at 31 March 2021 it had 10 members.

Recruitment and appointment of trustees

Members of the Board

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are given on page 1.

The maximum number of trustees is fifteen and the minimum is three. Appointment is by election at the Annual General Meeting or by being co-opted by the Board, provided that, on appointment the total number of co-opted trustees does not exceed one third of the total number of trustees.

All elected trustees shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All co-opted trustees shall retire from office at the third annual general meeting following the meeting of the Board at which they were appointed but may then be elected or reappointed.

The charity wishes its Board to be representative of the local communities as well as containing the range of skills necessary to provide leadership and good governance. All trustees give their time voluntarily and any expenses reclaimed by trustees are set out in the notes to the financial statements.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Organisational structure

The Board is responsible for setting the strategic direction of the Bureau and it meets quarterly to administer the charity. Only trustees may vote at these meetings, but they are assisted in their decision making by recommendations from the various sub-committees and by the advice of representatives from staff, volunteers and funders who attend the meetings.

The Chief Executive is appointed by the Board to manage the day to day operations of the charity. Full details of the current staff, volunteers and board observers are provided in the Bureau's annual report.

Induction and training of new trustees

Trustees are recruited and trained in accordance with Citizens Advice policies and procedures.

Related parties

Each CAB must be a member of the national organisation 'Citizens Advice' and, to comply with the membership criteria, must meet strictly audited standards of service and delivery annually.

The charity's Chairman and Chief Executive are directors of Citizens Advice North Yorkshire and York which co-ordinates regional Citizens Advice activities.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Reference and Administrative Details

Registered charity name	Citizens Advice Mid-North Yorkshire Limited
Charity registration number	1146084
Company registration number	07890996
Principal office and registered office	277 High Street North End Northallerton North Yorkshire DL7 8DW

The Trustees

C A Les (Chairman)
Mrs C Brown (Resigned 5/8/20)
Cllr L Grose
Mr K McGready
Mr M Hoggard (Treasurer)
Mr R Pringle (Vice Chairman)
Mr M C Collins
Mrs J E Sharp
Mrs C G Goodrick
Ms M A Davis
Ms L Tunney

Company Secretary Ms Carol Ann Shreeve

Auditor Jane Ascroft Accountancy Limited
Chartered accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

Ms Carol Ann Shreeve
Charity Secretary

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited

Year Ended 31 March 2021

Opinion

We have audited the financial statements of Citizens Advice Mid-North Yorkshire Limited (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

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

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited (continued)

Year Ended 31 March 2021

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited (continued)

Year Ended 31 March 2021

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited (continued)

Year Ended 31 March 2021

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of Our Report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jane Ascroft (Senior Statutory Auditor)

For and on behalf of
Jane Ascroft Accountancy Limited
Chartered accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Citizens Advice Mid-North Yorkshire Limited

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	17,240	–	17,240	78,288
Charitable activities	6	385,077	945,297	1,330,374	920,978
Other trading activities	7	23,502	267	23,769	37,740
Investment income	8	302	–	302	790
Total income		<u>426,121</u>	<u>945,564</u>	<u>1,371,685</u>	<u>1,037,796</u>
Expenditure					
Expenditure on charitable activities	9,10	264,717	898,757	1,163,474	906,159
Total expenditure		<u>264,717</u>	<u>898,757</u>	<u>1,163,474</u>	<u>906,159</u>
Net income		<u>161,404</u>	<u>46,807</u>	<u>208,211</u>	<u>131,637</u>
Transfers between funds		373,098	(373,098)	–	–
Net movement in funds		<u>534,502</u>	<u>(326,291)</u>	<u>208,211</u>	<u>131,637</u>
Reconciliation of funds					
Total funds brought forward		372,273	450,787	823,060	691,423
Total funds carried forward		<u>906,775</u>	<u>124,496</u>	<u>1,031,271</u>	<u>823,060</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 32 form part of these financial statements.

Citizens Advice Mid-North Yorkshire Limited

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	15	317,570	330,944
Current Assets			
Debtors	16	62,010	35,446
Cash at bank and in hand		790,567	569,562
		852,577	605,008
Creditors: amounts falling due within one year	17	138,876	112,892
Net Current Assets		713,701	492,116
Total Assets Less Current Liabilities		1,031,271	823,060
Net Assets		1,031,271	823,060
Funds of the Charity			
Restricted funds		124,496	450,787
Unrestricted funds		906,775	372,273
Total charity funds	19	1,031,271	823,060

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

C A Les (Chairman)
Trustee

The notes on pages 19 to 32 form part of these financial statements.

Citizens Advice Mid-North Yorkshire Limited

Statement of Cash Flows

Year Ended 31 March 2021

	2021 £	2020 £
Cash Flows from Operating Activities		
Net income	208,211	131,637
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	21,168	13,723
Other interest receivable and similar income	(302)	(790)
Accrued expenses	12,288	14,082
<i>Changes in:</i>		
Trade and other debtors	(26,564)	(35,446)
Trade and other creditors	13,696	98,810
Cash generated from operations	228,497	222,016
Interest received	302	790
Net cash from operating activities	<u>228,799</u>	<u>222,806</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	(7,794)	—
Net cash used in investing activities	<u>(7,794)</u>	<u>—</u>
Net Increase in Cash and Cash Equivalents	221,005	222,806
Cash and Cash Equivalents at Beginning of Year	<u>569,562</u>	<u>346,756</u>
Cash and Cash Equivalents at End of Year	<u>790,567</u>	<u>569,562</u>

The notes on pages 19 to 32 form part of these financial statements.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements

Year Ended 31 March 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 277 High Street, North End, Northallerton, North Yorkshire, DL7 8DW.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on the number of staff working on each activity.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Additions under £1,000 are not capitalised.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	20% straight line
Motor vehicles	-	25% straight line
Property Improvements	-	2% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2021 there were 10 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The charity is not under the control of any one individual but of the board as a whole.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	<u>17,240</u>	<u>17,240</u>	<u>78,288</u>	<u>78,288</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Unrestricted grants (see page 33)	385,077	–	385,077
MASDAP	–	124,464	124,464
Pension Wise	–	148,336	148,336
Advice Matters	–	83,100	83,100
Winter Health	–	65,743	65,743
Trussell Trust	–	47,806	47,806
Help to Claim	–	84,921	84,921
Access to Justice	–	110,286	110,286
Nationwide Housing Matters	–	45,338	45,338
Rural Advice Bus	–	89,187	89,187
Money & Benefits (NYCC)	–	80,000	80,000
Other income from charitable activities	–	66,116	66,116
	<u>385,077</u>	<u>945,297</u>	<u>1,330,374</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Unrestricted grants (see page 33)	348,072	–	348,072
MASDAP	–	52,032	52,032
Pension Wise	–	144,750	144,750
Advice Matters	–	24,098	24,098
Winter Health	–	77,415	77,415
Trussell Trust	–	–	–
Help to Claim	–	81,433	81,433
Access to Justice	–	30,000	30,000
Nationwide Housing Matters	–	–	–
Rural Advice Bus	–	89,683	89,683
Money & Benefits (NYCC)	–	–	–
Other income from charitable activities	–	73,495	73,495
	<u>348,072</u>	<u>572,906</u>	<u>920,978</u>

7. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Room hire/Misc	<u>23,502</u>	<u>267</u>	<u>23,769</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Room hire/Misc	<u>37,238</u>	<u>502</u>	<u>37,740</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

8. Investment Income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	302	302	790	790

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Costs of charitable activities (see page 34)	205,128	750,102	955,230
Support costs (see page 34)	59,589	148,655	208,244
	<u>264,717</u>	<u>898,757</u>	<u>1,163,474</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Costs of charitable activities (see page 34)	311,686	434,738	746,424
Support costs (see page 34)	79,810	79,925	159,735
	<u>391,496</u>	<u>514,663</u>	<u>906,159</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Costs of charitable activities	<u>955,230</u>	<u>208,244</u>	<u>1,163,474</u>	<u>906,159</u>

11. Net Income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>21,168</u>	<u>13,723</u>

12. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	840,492	637,302
Social security costs	56,342	40,550
Employer contributions to pension plans	14,705	10,307
	<u>911,539</u>	<u>688,159</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

12. Staff Costs (continued)

The average head count of employees during the year was 55 (2020: 45). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Total head count of staff	55	45

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £41,404 (2020:£35,483).

13. Trustee Remuneration and Expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

14. Transfers Between Funds

During the year £373,098 was transferred from restricted to unrestricted funds. This included £306,800 of fixed assets transferred from restricted funds to a new designated funds holding the value of all fixed assets. There is no restriction on the use of any fixed assets. Other transfers totalled £66,298 and comprised contributions to costs by restricted funds.

15. Tangible Fixed Assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Property Improvements £	Total £
Cost					
At 1 April 2020	333,621	5,692	9,240	51,943	400,496
Additions	–	–	7,794	–	7,794
At 31 March 2021	<u>333,621</u>	<u>5,692</u>	<u>17,034</u>	<u>51,943</u>	<u>408,290</u>
Depreciation					
At 1 April 2020	58,433	5,692	2,310	3,117	69,552
Charge for the year	7,648	–	2,308	11,212	21,168
At 31 March 2021	<u>66,081</u>	<u>5,692</u>	<u>4,618</u>	<u>14,329</u>	<u>90,720</u>
Carrying amount					
At 31 March 2021	<u>267,540</u>	<u>–</u>	<u>12,416</u>	<u>37,614</u>	<u>317,570</u>
At 31 March 2020	<u>275,188</u>	<u>–</u>	<u>6,930</u>	<u>48,826</u>	<u>330,944</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

16. Debtors

	2021	2020
	£	£
Prepayments	7,071	6,453
Accrued income	54,939	28,993
	<u>62,010</u>	<u>35,446</u>

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	26,370	14,082
Social security and other taxes	18,383	10,445
Deferred income	92,426	84,480
Other creditors	1,697	3,885
	<u>138,876</u>	<u>112,892</u>

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,705 (2020: £10,307).

The company participates in the National Employment Savings Trust pension scheme which operates on a defined contributions basis. The scheme is open to all employees at any time. The assets of the scheme are held separately from those of the company in the independently administered fund. There were no contributions payable or outstanding at the year end.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	186,986	249,706	(118,570)	45,448	363,570
Fixed assets	–	–	–	317,570	317,570
Premises	–	9,849	921	(10,770)	–
Designated	130,950	–	–	20,850	151,800
Financial Development	50,557	10,000	(17,306)	–	43,251
NYCC	3,780	156,566	(129,762)	–	30,584
	<u>372,273</u>	<u>426,121</u>	<u>(264,717)</u>	<u>373,098</u>	<u>906,775</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	88,067	280,133	(193,787)	12,573	186,986
Premises	–	13,568	(6,413)	(7,155)	–
Designated	130,950	–	–	–	130,950
Financial Development	53,470	15,671	(18,584)	–	50,557
Selby Fixed Assets	679	–	(679)	–	–
NYCC	20,797	155,016	(172,033)	–	3,780
	<u>293,963</u>	<u>464,388</u>	<u>(391,496)</u>	<u>5,418</u>	<u>372,273</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Building	324,013	–	–	(324,013)	–
Pension Wise	–	148,336	(128,032)	–	20,304
MaPS Debt Advice	–	124,464	(97,913)	(26,551)	–
Rural Advice Bus	26,948	89,187	(83,001)	–	33,134
Selby Advice Network	1,110	–	(474)	–	636
Winter Health	–	–	–	–	–
Co-ordinator	48,847	65,743	(83,313)	–	31,277
Community Fund Advice	–	–	–	–	–
Matters	–	83,100	(75,496)	–	7,604
Aged Veterans	13,046	–	(10,046)	(3,000)	–
Help To Claim	1,541	85,188	(84,723)	(288)	1,718
Fixed Assets	6,930	–	–	(6,930)	–

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

19. Analysis of Charitable Funds (continued)

Access to Justice Foundation	28,352	56,000	(82,119)	–	2,233
Access to Justice (LSLIP)	–	54,286	(54,101)	–	185
Nationwide Housing Matters	–	45,338	(45,338)	–	–
Money & Benefits (NYCC)	–	80,000	(67,880)	–	12,120
Innovation Community	–	25,000	(2,835)	(7,794)	14,371
Trussell Trust	–	47,806	(46,892)	–	914
Energy Redress Scheme	–	21,756	(17,102)	(4,654)	–
Covid 19 - Community Fund	–	10,000	(10,066)	66	–
Advice Plus	–	9,360	(9,426)	66	–
	<u>450,787</u>	<u>945,564</u>	<u>(898,757)</u>	<u>(373,098)</u>	<u>124,496</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Building	331,661	–	(7,648)	–	324,013
Pension Wise	4,746	144,750	(149,496)	–	–
MaPS Debt Advice	–	52,031	(49,307)	(2,724)	–
Rural Advice Bus	–	89,683	(62,735)	–	26,948
ESF Action Towards Inclusion	(2,315)	49,068	(45,797)	(956)	–
Selby Advice Network	1,883	–	(773)	–	1,110
Winter Health Co-ordinator	41,629	77,915	(70,697)	–	48,847
Community Fund Advice Matters	3,308	24,098	(25,684)	(1,722)	–
Aged Veterans	5,618	16,733	(9,305)	–	13,046
Help To Claim	1,690	81,434	(81,583)	–	1,541
Fixed Assets	9,240	–	(2,310)	–	6,930
Access to Justice Foundation	–	30,001	(1,649)	–	28,352
Swaledale and Wensleydale Recovery Fund	–	7,695	(7,679)	(16)	–
	<u>397,460</u>	<u>573,408</u>	<u>(514,663)</u>	<u>(5,418)</u>	<u>450,787</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

19. Analysis of Charitable Funds *(continued)*

Restricted funds are for the following purposes:

Building

The fund was used to purchase the freehold property at Northallerton which would be refundable to the Big Lottery on subsequent disposal of the property. The balance will fund the future depreciation of the freehold property and other fixed assets purchased with the funding.

Money Advice Service Debt Advice Project (MASDAP)

This fund is to provide advice to individuals experiencing financial difficulty in the Hambleton and Richmondshire areas.

Welfare Benefits

This fund is for promoting the uptake of welfare benefits.

The Big Lottery Fund (Rural Reach)

This fund is a continuation of the Reaching Richmondshire fund to provide a service offering advice and support to people residing in the rural communities of Hambleton and Richmondshire via outreach, home visits, telephone and email.

Pension Wise

This is a project to provide information on pension access rights for those who are aged 55 years and over across the whole of North Yorkshire and York.

The Big Lottery Fund (Advice Matters)

Based in Selby, the project delivers welfare benefits and debt advice to individuals and to front line workers in other organisations. The funding also enables us to recruit and train volunteers to deliver advice on any matter.

Action Towards Inclusion

Action Towards Inclusion is a project in York, North Yorkshire and East Riding over the next 3 years which is part of the national Building Better Opportunities programme, funded by the Big Lottery Fund and European Social Fund. It will see 60+ organisations engage with and provide mentoring and support around health, finance and skills to 2,000 of the most disadvantaged individuals in the community experiencing a range of complex challenges. Participants will be economically inactive or unemployed and through the project we will support individuals to overcome barriers and move closer towards employment as well as addressing a range of social issues such as poverty and social exclusion.

Army Covenant Aged Veterans Fund

CAMNY is one of 14 partners that are supporting veterans across North Yorkshire providing practical support and companionship to improve older veterans' well-being and services to assist individuals in their needs.

Warm & Well in North Yorkshire

Funded by NYCC as part of the Winter Health Partnership enables NYCC to meet their public health requirements to provide a countrywide single point to gather referrals and to tackle the causes of fuel poverty and excess winter deaths.

Help to Claim

Funded by the DWP to provide support and advice for individuals claiming Universal Credit for the first time.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

19. Analysis of Charitable Funds *(continued)*

Swaledale and Wensleydale Recovery Fund

Thanks to the grant from the Two Riding foundation when flooding hit homes in the Richmondshire area We were able to provide information advice and support around how people could claim from funding available and deals with issues such as insurance and housing in the future.

Rural Advice Bus

This service provides communities in our most hard to reach rural areas in Richmondshire and Hambleton with to large range of services both from ourselves and our partner organisations.

Access to Justice Fund

Helping individuals to access specialist advice and support so that they are more likely to pursue their case. Helping the most vulnerable clients in our community in the area of welfare benefits and rights.

Access to Justice (LSLIP)

Project funded by the ministry of Justice to pilot different approaches across the country to finding alternatives to court in social law cases. Our project is focused on funding a specialist adviser in family law, discrimination and housing law. We work in partnership with IDAS (domestic violence charity) and Kirklees Citizens advice and law centre. Due to end August 2022 but we are currently part of an application with Access to Justice to extend the project.

Nationwide Housing Matters

Project to provide housing advice to those who are at most at risk of homelessness with a focus on mental health and foodbank users. Project provides generalist and specialist advice including court representation. Need to apply for funding each year.

Money & Benefits (NYCC)

Run in partnership with Scarborough and District Citizens Advice and Citizens Advice Craven and Harrogate. Phone line staffed Mon-Fri 9am-4:30 pm providing income generating advice focused on debt employment and benefits across North Yorkshire. Funded by NYCC stronger communities programme, the Lottery Awards For All. Ends 31st March 2022.

Innovation Community

Project funded by central government through Citizens Advice National. Funded second advice vehicle. Project designed to pilot different ways to provide advice other than traditional face to face models. We were part of the rural focus. Ends June 2021. Van now funded by core and local grants.

Trussell Trust

Also known as Help through Hardship. Phoneline funded by Trussell Trust to give advice to users of foodbanks. A national project funded until end of March 2023. We have just been offered an increase in funding of 3 FTE.

Energy Redress Scheme

Two energy advisers. Due to end October but we have just re-bid for a larger project which would fund these workers and other partner agencies. The Energy Redress fund is paid for via fines on energy companies.

Covid 19 - Community Fund and Advice Plus

Funded by the Lottery to help cope with covid services. We used it to help pay for additional capacity on our adviceline.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	317,570	–	317,570
Current assets	728,081	124,496	852,577
Creditors less than 1 year	(138,876)	–	(138,876)
Net assets	<u>906,775</u>	<u>124,496</u>	<u>1,031,271</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	–	330,944	330,944
Current assets	485,165	119,843	605,008
Creditors less than 1 year	(112,892)	–	(112,892)
Net assets	<u>372,273</u>	<u>450,787</u>	<u>823,060</u>

21. Analysis of Changes in Net Debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>569,562</u>	<u>221,005</u>	<u>790,567</u>

22. Related Parties

There were no related party transactions for the year ended 31 March 2021 nor for the year ending 31 March 2020.

Citizens Advice Mid-North Yorkshire Limited

Management Information

Year Ended 31 March 2021

The Following Pages Do Not Form Part of the Financial Statements.

Citizens Advice Mid-North Yorkshire Limited

Detailed Statement of Financial Activities

Year Ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	17,240	78,288
Charitable activities		
Unrestricted grants		
North Yorkshire County Council	157,966	155,016
Ryedale District Council	48,100	48,100
Selby District Council	35,000	43,750
Selby Town Council	13,000	12,500
Richmondshire District Council	35,480	35,480
Hambleton District Council	27,450	27,450
Other Town Councils	3,700	7,800
Financial Development	8,500	15,170
Cita Single queue grant	34,000	-
Cita BEIS grant	6,715	-
Tees NHS	7,366	-
Other unrestricted grants	7,800	2,806
	385,077	348,072
Restricted grants		
MASDAP	124,464	52,032
Pension Wise	148,336	144,750
Advice Matters	83,100	24,098
Winter Health	65,743	77,415
Trussell Trust	47,806	-
Help to Claim	84,921	81,433
Access to Justice	110,286	30,000
Nationwide Housing Matters	45,338	-
Rural Advice Bus	89,187	89,683
Money & Benefits (NYCC)	80,000	-
Innovation Community	25,000	-
Energy Redress	21,756	-
Covid Community Fund	10,000	-
Advice Plus	9,360	-
ESF Action	-	49,068
Aged Veterans	-	16,731
S&W Recovery Fund	-	7,695
	945,297	572,906
	1,330,374	920,978
Other trading activities		
Room hire/Misc	23,769	37,740
Investment income		
Bank interest receivable	302	790
Total income	1,371,685	1,037,796

Citizens Advice Mid-North Yorkshire Limited

Detailed Statement of Financial Activities *(continued)*

Year Ended 31 March 2021

	2021 £	2020 £
Expenditure		
<i>Activities undertaken directly</i>		
Wages	741,219	568,380
Employer's NIC	56,342	40,550
Pension costs	14,705	10,307
Rent & rates	4,333	7,050
Light & heat	11,202	9,154
Repairs & maintenance	14,476	25,749
Insurance	786	1,051
Partner payments	43,855	9,200
IT equipment & support	17,512	3,628
Publicity	373	2,466
Legal and professional fees	8,010	5,564
Telephone	5,410	2,570
Other office costs	2,860	1,984
Depreciation	2,308	13,723
Volunteer expenses	3,359	21,978
Staff travel	1,519	16,411
Staff training & recruitment	14,634	2,483
Misc expenses	12,327	4,176
	<u>955,230</u>	<u>746,424</u>
<i>Support costs</i>		
Wages	99,273	68,922
Rent & rates	26,460	26,457
Light & heat	9,616	8,040
Repairs & maintenance	2,957	4,051
Insurance	1,958	2,843
Legal & Professional fees	12,140	5,409
Telephone	15,185	13,422
Printing, postage & stationery	3,930	12,582
Depreciation	18,860	–
Travel and training	293	1,456
Reference Materials	10,698	10,712
Office & IT Equipment & Support	6,260	5,500
Other costs	614	341
	<u>208,244</u>	<u>159,735</u>
Total expenditure	<u>1,163,474</u>	<u>906,159</u>
Net income	<u>208,211</u>	<u>131,637</u>

Citizens Advice Mid-North Yorkshire Limited
Financial Statements
For the Year Ending
31 March 2021

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Citizens Advice Mid-North Yorkshire Limited

Financial Statements

Year Ended 31 March 2021

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Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Foreword from the Chair

2020/21 has been a difficult year for everyone and I can't express enough how proud I am of our organisations strong and able response to the pandemic.

As is typical of this organisation and its roots we have met difficulty face on and continued to provide a service for those most in need.

The increase in the numbers of those we have helped and the range of organisations we have partnered with shows our strength and that we have maintained our very local identities while merging to create stable and financially sound structures.

I would like to say a big thank you all volunteers, staff, partners, and funders who have made our work possible this year and welcome all those who joined our organisation during a very difficult time but have adapted so well to the strange conditions.

Our plans for providing increased specialist advice and more local partnership working mean we are confident about the future and hopefully for our communities and those services we provide.

Carl Les, Chair of Trustee Board, Citizens Advice Mid-North Yorkshire

Chief Executive's report

I am immensely proud of how all our staff, volunteers, and trustee board came together this year to provide a service during the Pandemic. The fast reaction of the service changing to working different channels from different locations, keeping track with changing advice on an hourly basis, and protecting clients legal and civil rights has been amazing.

We have worked incredibly hard to meet the increase in demand for our service as can be seen in the statistics in this report and have teamed up with a range of partners to make the best use of the resources that we have.

In addition, we have continued to strive to provide new services to clients to meet the gaps that exist with the development of our specialist project team and the extension of the energy advice services, again this has been an amazing achievement given the circumstances we are in.

Towards the end of this year, we launched our second mobile advice service so we can now cover more ground in isolated areas. This is vital whilst face-to-face services throughout our area remain difficult to access because of Covid-19 restrictions.

We have been part of the initial crisis response, part of the adapting and surviving and know we will help people and our communities grow stronger by providing the services they need in the ways that they need them.

Carol Shreeve, CEO Citizens Advice Mid-North Yorkshire

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Objectives and aims

Objectives

The company is a charity and exists to promote its charitable purpose for the benefit of the community in Mid North Yorkshire by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Aims, objectives, strategies and activities

Citizens Advice Bureau Mid-North Yorkshire aims to enable the people within their area to gain access to information, advice and assistance necessary to participate fully within the community. To this end the service strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively. In addition, it endeavours to exercise a responsible influence on the development of social policies and services, both locally and nationally.

Public benefit

The trustees are satisfied that the charitable activities are in line with the Charities Commission guidance on public benefit.

Significant activities

We are a vital open-door service for many people. Through our 66 paid staff and 44 volunteers (10 of which are members of the Trustee Board), Citizens Advice Mid-North Yorkshire offers a free high quality advice service on a range of issues. This is delivered through our core service, projects, and specialist advice (housing, debt, family law, and discrimination).

Provision of these services is through a variety of channels including face to face, via telephone and through webchat.

We cover 4 regions of North Yorkshire. The county as a whole has a population of over 600,000 (ONS 2019).

- Hambleton - Northallerton office
- Richmondshire - Richmond office
- Ryedale - Malton office
- Selby - Selby

We run various outreaches (subject to current Covid restrictions) across all locations, mainly based in libraries, and in Hambleton and Richmondshire we run the Rural Advice Bus service which provides information and advice to more isolated communities.

Our communications team promote our service across various platforms including social media and our website news page. They also promote the work of our partners and keep MPs of our areas up-to-date on our activities and campaigns.

Contribution of volunteers

The Bureau receives help and support in the form of voluntary assistance in advising the public and administering the Bureau. We estimate that the value of this help in 2021/21 was £288,189.

We extend our thanks to our team of skilled and dedicated staff and volunteers whose commitment to the Bureau has played a major part in its success. Their continuing enthusiasm and hard work has enabled the Bureau to respond to the ever increasing demand for our services.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Our projects

Money and Pension Service Debt Advice Project

Our team of Debt Advisers can offer a full debt management service to help people begin the process of getting their finances (and often their lives) back in order. Funded by the Money and Pensions Service.

Rural Reach Information and Advice Bus - Hambleton and Richmondshire

Taking our service into rural and isolated communities across all our areas. Funded by The National Lottery Community Fund, North Yorkshire County Council, and Richmondshire District Council. The service resumed in August 2020 when the first lockdown was lifted, and then again April 2021 after the lifting of the 2nd lockdown. We now holding regular sessions at Markets across Hambleton and Richmondshire.

Mobile Advice Van - Ryedale and Selby

Towards the end of this year we launched a mobile advice service for Ryedale and Selby based on the success of the Rural Reach Information and Advice Bus. Funded by Citizens Advice.

EU Settlement Scheme Support - Hambleton

Providing support to EU citizens in Hambleton, including help to apply for settled status, and ID verification. Funded by Hambleton District Council.

Macmillan Benefits Advice - Hambleton and Richmondshire

Service delivering free information and advice to people and their families who are affected by cancer and other life limiting illnesses. 2020/21 has been an exciting and challenging year for both the project and our clients. The challenges came from delivering our advice and support over the telephone only, with no home visits or visits to patients in hospital; for patients it was something they had become used, but for our two advisers, an essential part of the way in which they support others was lost.

In July referrals from the Friarage and James Cook Hospitals resumed, in September South Tees NHS Trust provided funding towards adviser time, and in January a volunteer Benefits Adviser joined the team. There were 172 new referrals to the service (an increase of 44% on 2019/20), total benefits claimed £666,942, £4940 in Macmillan Grants gained for clients and £44,804 in debts were written off.

Access to Justice and Litigants in Person Litigants Support - North Yorkshire The aim of the project is to reduce the number of people who need to go to court by giving early legal advice and guidance, as well as to support those do have to face the courts. This project enables us to fill the gap in provision of free specialist advice for North Yorkshire. Because of Covid there has been an increase in people needing legal advice, especially as the impact of job losses and business closures begin to hit home.

While this project is about preventing people having to go to court, it is also about empowering people, giving them the support, and legal advice they need if they are either being discriminated against, are at risk of losing their home or are struggling to navigate a complex family problem; especially if they can't afford to pay for expert advice or representation. In addition to employing three Specialist Advisers to support clients, Citizens Advice Mid-North Yorkshire (CAMNY) have brought together, Scarborough District Citizens Advice and Kirklees Citizens Advice and Law Centre, in partnership to deliver the 'Litigants in Person' project, ensuring that residents in North Yorkshire have access to specialist legal advice. This advice covers the areas of Housing, Family Law and Discrimination – when experienced at work, in housing or in accessing benefits. Our partner, Kirklees, provide training and supervision for our Discrimination Caseworker and are also a referral partner for Legal Aid.

Advice Matters – Selby

Project aims to address the issues associated with financial hardship connected to poor mental health by providing specialist advice on income maximisation, money management and debt solutions,

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

alongside mental health interventions to ensure solutions are achievable and sustainable. Funded by the National Lottery Community Fund.

Housing Matters - Selby

Specialist Housing Caseworker supporting clients to prevent homelessness by providing housing-related advice, information, and support, including legal advice and court representation for those at risk of eviction. Funded by the Nationwide Community Foundation.

Fuel Poverty and Energy Advice Programmes - North Yorkshire

Through various funded projects including Warm & Well in North Yorkshire, we provide information and advice to people on energy related subjects including help and support for vulnerable people in fuel poverty. Main funders include NYCC (Warm & Well in North Yorkshire), Community First Yorkshire, Two Ridings Community Foundation, and the Energy Redress Scheme. During the lockdowns and working from home the Warm & Well team handled 1103 referrals which was an increase of 664 from the previous year. During this time, the team also upskilled and completed several energy courses which enabled them to deal with a number of complex cases including the increasing need to support clients with pre-payment energy top up vouchers.

North Yorkshire Information and Advice Service

Dedicated phoneline, email, and website for residents of North Yorkshire to access the services of local Citizens Advice in North Yorkshire. Working in partnership with Citizens Advice Craven and Harrogate Districts, and Citizens Advice Scarborough and District. Funded by North Yorkshire County Council.

Money and Benefits Advice Service - North Yorkshire

Project to help people with issues around Universal Credit or other welfare benefits. Support also available to help people manage their money. Funded by the NYCC Communities.

Selby Advice - Selby

We co-ordinate the Selby Advice network of advice and information agencies within Selby District. We host quarterly meetings where training and networking opportunities are offered. We maintain the selbyadvice.org.uk website and circulate news and service updates within the network via email.

Pension Wise - Nationwide

Guidance service set up to help people aged over 50 with a personal or workplace pension. Appointments are held by telephone with one of our Guidance Specialists. We are hoping to resume partial face to face appointments Autumn 2021 (subject to Covid restrictions). In 2020/21 the project exceeded its targets across the board. Funded by the Money and Pensions Service.

Help to Claim - Nationwide

The service is available for people who need support making a claim for Universal Credit. The service is delivered face-to-face, by telephone or via web chat, and will help people from opening their account to receiving their first full payment. Funded by the DWP.

Help Through Hardship helpline - Nationwide

A freephone helpline for people who cannot afford food and helps them get an e-voucher for a local food parcel. It also provides information and advice on the issues that are causing financial hardship to help move clients forward. Funded by the Trussell Trust

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Achievements and Performance

Our impact in 2020/21

- 14,903 people helped
- £5,674,653 income gained
- 51,311 issues addressed
- £530,220 debts written off

Client profiles

Gender: 56% Male 44% Female

Age: 1% 0-18 85% 20-64 14% 65 and over

Disability: 6% Disabled 40% Long term health condition

Ethnicity: 88% White 4% Asian 4% Black 2% Mixed 2% Other

Main issues people wanted help with

- Benefits & tax credits (9,050 issues)
- Universal Credit (5,727 issues)
- Employment (5,670 issues)
- Debt (5,223 issues)
- Housing (3,447 issues)
- Relationships & family (2,230 issues)

Our value to society

Citizens Advice Mid-North helps thousands of people every year. This provides us with unique insight into the challenges our clients face, more so this year considering the pandemic. We are not only helping people through difficult situations, but also identifying and tackling the underlying causes of their problems.

The people we help, our funders and the organisations we work with see the value we deliver and the impact we are making.

It is impossible to put a financial value on everything we do – but where we can, we have. We have used a Treasury-approved model to provide the figures detailed below.

From our robust management information, we have also separately considered the financial benefits to the people we help.

For every £1 invested in our service in 2020/21, we generated:

- £30.38 in public value - Wider economic and social benefits. Improvements in participation and productivity for clients and volunteers.
- £15.30 in value to the people we help. Income gained through benefits, debts written off, and consumer problems solved.
- £4.39 in fiscal benefits. Reduction in health service demand, LA homelessness service, and out-of-work benefits for clients and volunteers.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Financial Review

Incoming resources in the year were £1,371,685 (2020 - £1,037,796) and, of this total, £945,564 (2020 - £573,406) related to project restricted activities.

Reserves Policy

General reserves:

The trustees believe that the bureau should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of client in the event of unforeseen and potentially financially damaging circumstances arising.

In the event of total withdrawal of Local Authority funding the trustees consider that it would be prudent to set aside an amount equivalent to three months operating expenditure (together with three-month lag for implementation of decisions) a sum of £187,200

Designated reserves:

In addition, unrestricted funds totalling £151,800 have been designated for the following purposes:

- Equipment reserve - a reserve to ensure that there is sufficient money to replace equipment/cover photocopier lease surrender - £7,400
- Contractual commitment reserve - a reserve to ensure that the bureau is able to cover contracted payments to staff covering redundancy, maternity leave and long term sickness - £119,000
- Premises - a reserve to provide for the cost of dilapidations, lease surrender and office repairs - £25,400

Total general and designated reserves: £339,000

At 31 March 2021 general and designated reserves totalled £515,370.

Funds in deficit

There were no funds in deficit.

Our funders and supporters

Organisations

Age UK North Yorkshire Darlington
Access to Justice Foundation
Cllr. Caroline Goodrick
Clothworkers Foundation
Community First North Yorkshire
Groundworks Tesco Bags for Help
Darlington MIND
Dishforth Nursery Gardens
IDAS
Money and Pensions Service
Nationwide Community Foundation
NYCC Fire and Rescue Service
PCC of St Peters Norton
South Tees NHS
The National Lottery Community Fund
Trussell Trust
Two Ridings Community Foundation

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Regional Councils

North Yorkshire CC
NYCC Stronger Communities
NYCC Living Well
District Councils
Hambleton DC
Richmonshire DC
Ryedale DC
Selby DC

Town Councils

Selby
Richmond
Helmsley
Colburn
Easingwold
Barby and Osgodby
Stokesley
Thirsk
Tadcaster

Parish Councils

Brafferton
Brayton
Brompton
Brompton on Swale
Bryam Cum Sutton
Burton Salmon
Carthorpe
Catterick
Gilling West
Habton
Hipswell
Husthwaite
Ingelby Arncliffe
Kellington
Kirby Grindalythe
Middleton Tyas
Newton le Willows
North Duffield
Pickhill
Riccall
Sherriff Hutton
Sinnington
Skeeby
St Martins
Tanfield
Ulleskelf
Whorlton
Womersley

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Plans for Future Periods

Our Strategic Priorities for 2021/24 are:

- Making sure our service is accessible to all who need it
- Opening a Law Centre specialising in the areas of law covering Housing, Family, and Discrimination.
- Looking after the wellbeing of all our staff and volunteers Standing up for equality, diversity, and inclusion.
- Sustainability and resilience of the organisation through diverse funding streams and working in partnership with other organisations, both locally and regionally.

Structure, Governance and Management

Governing document

The organisation is a charitable company limited by guarantee incorporated on 22 December 2011 and registered as a charity on 28 February 2012. It commenced trading on 1 April 2012 when it acquired the assets and liabilities of the Hambleton Citizens Advice Bureau and the Richmondshire Citizens Advice Bureau.

The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The maximum liability of each member of the company is £1 and at 31 March 2021 it had 10 members.

Recruitment and appointment of trustees

Members of the Board

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are given on page 1.

The maximum number of trustees is fifteen and the minimum is three. Appointment is by election at the Annual General Meeting or by being co-opted by the Board, provided that, on appointment the total number of co-opted trustees does not exceed one third of the total number of trustees.

All elected trustees shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All co-opted trustees shall retire from office at the third annual general meeting following the meeting of the Board at which they were appointed but may then be elected or reappointed.

The charity wishes its Board to be representative of the local communities as well as containing the range of skills necessary to provide leadership and good governance. All trustees give their time voluntarily and any expenses reclaimed by trustees are set out in the notes to the financial statements.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Organisational structure

The Board is responsible for setting the strategic direction of the Bureau and it meets quarterly to administer the charity. Only trustees may vote at these meetings, but they are assisted in their decision making by recommendations from the various sub-committees and by the advice of representatives from staff, volunteers and funders who attend the meetings.

The Chief Executive is appointed by the Board to manage the day to day operations of the charity. Full details of the current staff, volunteers and board observers are provided in the Bureau's annual report.

Induction and training of new trustees

Trustees are recruited and trained in accordance with Citizens Advice policies and procedures.

Related parties

Each CAB must be a member of the national organisation 'Citizens Advice' and, to comply with the membership criteria, must meet strictly audited standards of service and delivery annually.

The charity's Chairman and Chief Executive are directors of Citizens Advice North Yorkshire and York which co-ordinates regional Citizens Advice activities.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

Reference and Administrative Details

Registered charity name	Citizens Advice Mid-North Yorkshire Limited
Charity registration number	1146084
Company registration number	07890996
Principal office and registered office	277 High Street North End Northallerton North Yorkshire DL7 8DW

The Trustees

C A Les (Chairman)
Mrs C Brown (Resigned 5/8/20)
Cllr L Grose
Mr K McGready
Mr M Hoggard (Treasurer)
Mr R Pringle (Vice Chairman)
Mr M C Collins
Mrs J E Sharp
Mrs C G Goodrick
Ms M A Davis
Ms L Tunney

Company Secretary Ms Carol Ann Shreeve

Auditor Jane Ascroft Accountancy Limited
Chartered accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Bankers CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Trustees' Responsibilities Statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Citizens Advice Mid-North Yorkshire Limited

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 March 2021

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small Company Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

Ms Carol Ann Shreeve
Charity Secretary

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited

Year Ended 31 March 2021

Opinion

We have audited the financial statements of Citizens Advice Mid-North Yorkshire Limited (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

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

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited (continued)

Year Ended 31 March 2021

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on Other Matters Prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on Which We are Required to Report by Exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited (continued)

Year Ended 31 March 2021

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Citizens Advice Mid-North Yorkshire Limited

Independent Auditor's Report to the Members of Citizens Advice Mid-North Yorkshire Limited (continued)

Year Ended 31 March 2021

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Use of Our Report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jane Ascroft (Senior Statutory Auditor)

For and on behalf of
Jane Ascroft Accountancy Limited
Chartered accountants & statutory auditor
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Citizens Advice Mid-North Yorkshire Limited

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	17,240	–	17,240	78,288
Charitable activities	6	385,077	945,297	1,330,374	920,978
Other trading activities	7	23,502	267	23,769	37,740
Investment income	8	302	–	302	790
Total income		<u>426,121</u>	<u>945,564</u>	<u>1,371,685</u>	<u>1,037,796</u>
Expenditure					
Expenditure on charitable activities	9,10	264,717	898,757	1,163,474	906,159
Total expenditure		<u>264,717</u>	<u>898,757</u>	<u>1,163,474</u>	<u>906,159</u>
Net income		<u>161,404</u>	<u>46,807</u>	<u>208,211</u>	<u>131,637</u>
Transfers between funds		373,098	(373,098)	–	–
Net movement in funds		<u>534,502</u>	<u>(326,291)</u>	<u>208,211</u>	<u>131,637</u>
Reconciliation of funds					
Total funds brought forward		372,273	450,787	823,060	691,423
Total funds carried forward		<u>906,775</u>	<u>124,496</u>	<u>1,031,271</u>	<u>823,060</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 32 form part of these financial statements.

Citizens Advice Mid-North Yorkshire Limited

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	15	317,570	330,944
Current Assets			
Debtors	16	62,010	35,446
Cash at bank and in hand		790,567	569,562
		852,577	605,008
Creditors: amounts falling due within one year	17	138,876	112,892
Net Current Assets		713,701	492,116
Total Assets Less Current Liabilities		1,031,271	823,060
Net Assets		1,031,271	823,060
Funds of the Charity			
Restricted funds		124,496	450,787
Unrestricted funds		906,775	372,273
Total charity funds	19	1,031,271	823,060

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

C A Les (Chairman)
Trustee

The notes on pages 19 to 32 form part of these financial statements.

Citizens Advice Mid-North Yorkshire Limited

Statement of Cash Flows

Year Ended 31 March 2021

	2021 £	2020 £
Cash Flows from Operating Activities		
Net income	208,211	131,637
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	21,168	13,723
Other interest receivable and similar income	(302)	(790)
Accrued expenses	12,288	14,082
<i>Changes in:</i>		
Trade and other debtors	(26,564)	(35,446)
Trade and other creditors	13,696	98,810
Cash generated from operations	228,497	222,016
Interest received	302	790
Net cash from operating activities	<u>228,799</u>	<u>222,806</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	(7,794)	—
Net cash used in investing activities	<u>(7,794)</u>	<u>—</u>
Net Increase in Cash and Cash Equivalents	221,005	222,806
Cash and Cash Equivalents at Beginning of Year	<u>569,562</u>	<u>346,756</u>
Cash and Cash Equivalents at End of Year	<u>790,567</u>	<u>569,562</u>

The notes on pages 19 to 32 form part of these financial statements.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements

Year Ended 31 March 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 277 High Street, North End, Northallerton, North Yorkshire, DL7 8DW.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the purposes of the charity.

Designated funds are unrestricted funds earmarked by the trustees for specific purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on the number of staff working on each activity.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Additions under £1,000 are not capitalised.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	20% straight line
Motor vehicles	-	25% straight line
Property Improvements	-	2% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

4. Limited by Guarantee

The company is limited by guarantee. At 31st March 2021 there were 10 members each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The charity is not under the control of any one individual but of the board as a whole.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	<u>17,240</u>	<u>17,240</u>	<u>78,288</u>	<u>78,288</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Unrestricted grants (see page 33)	385,077	–	385,077
MASDAP	–	124,464	124,464
Pension Wise	–	148,336	148,336
Advice Matters	–	83,100	83,100
Winter Health	–	65,743	65,743
Trussell Trust	–	47,806	47,806
Help to Claim	–	84,921	84,921
Access to Justice	–	110,286	110,286
Nationwide Housing Matters	–	45,338	45,338
Rural Advice Bus	–	89,187	89,187
Money & Benefits (NYCC)	–	80,000	80,000
Other income from charitable activities	–	66,116	66,116
	<u>385,077</u>	<u>945,297</u>	<u>1,330,374</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Unrestricted grants (see page 33)	348,072	–	348,072
MASDAP	–	52,032	52,032
Pension Wise	–	144,750	144,750
Advice Matters	–	24,098	24,098
Winter Health	–	77,415	77,415
Trussell Trust	–	–	–
Help to Claim	–	81,433	81,433
Access to Justice	–	30,000	30,000
Nationwide Housing Matters	–	–	–
Rural Advice Bus	–	89,683	89,683
Money & Benefits (NYCC)	–	–	–
Other income from charitable activities	–	73,495	73,495
	<u>348,072</u>	<u>572,906</u>	<u>920,978</u>

7. Other Trading Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Room hire/Misc	<u>23,502</u>	<u>267</u>	<u>23,769</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Room hire/Misc	<u>37,238</u>	<u>502</u>	<u>37,740</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

8. Investment Income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	302	302	790	790

9. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Costs of charitable activities (see page 34)	205,128	750,102	955,230
Support costs (see page 34)	59,589	148,655	208,244
	<u>264,717</u>	<u>898,757</u>	<u>1,163,474</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Costs of charitable activities (see page 34)	311,686	434,738	746,424
Support costs (see page 34)	79,810	79,925	159,735
	<u>391,496</u>	<u>514,663</u>	<u>906,159</u>

10. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Costs of charitable activities	<u>955,230</u>	<u>208,244</u>	<u>1,163,474</u>	<u>906,159</u>

11. Net Income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>21,168</u>	<u>13,723</u>

12. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	840,492	637,302
Social security costs	56,342	40,550
Employer contributions to pension plans	14,705	10,307
	<u>911,539</u>	<u>688,159</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

12. Staff Costs (continued)

The average head count of employees during the year was 55 (2020: 45). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Total head count of staff	55	45

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £41,404 (2020:£35,483).

13. Trustee Remuneration and Expenses

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

14. Transfers Between Funds

During the year £373,098 was transferred from restricted to unrestricted funds. This included £306,800 of fixed assets transferred from restricted funds to a new designated funds holding the value of all fixed assets. There is no restriction on the use of any fixed assets. Other transfers totalled £66,298 and comprised contributions to costs by restricted funds.

15. Tangible Fixed Assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Property Improvements £	Total £
Cost					
At 1 April 2020	333,621	5,692	9,240	51,943	400,496
Additions	—	—	7,794	—	7,794
At 31 March 2021	<u>333,621</u>	<u>5,692</u>	<u>17,034</u>	<u>51,943</u>	<u>408,290</u>
Depreciation					
At 1 April 2020	58,433	5,692	2,310	3,117	69,552
Charge for the year	7,648	—	2,308	11,212	21,168
At 31 March 2021	<u>66,081</u>	<u>5,692</u>	<u>4,618</u>	<u>14,329</u>	<u>90,720</u>
Carrying amount					
At 31 March 2021	<u>267,540</u>	<u>—</u>	<u>12,416</u>	<u>37,614</u>	<u>317,570</u>
At 31 March 2020	<u>275,188</u>	<u>—</u>	<u>6,930</u>	<u>48,826</u>	<u>330,944</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

16. Debtors

	2021	2020
	£	£
Prepayments	7,071	6,453
Accrued income	54,939	28,993
	<u>62,010</u>	<u>35,446</u>

17. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	26,370	14,082
Social security and other taxes	18,383	10,445
Deferred income	92,426	84,480
Other creditors	1,697	3,885
	<u>138,876</u>	<u>112,892</u>

18. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £14,705 (2020: £10,307).

The company participates in the National Employment Savings Trust pension scheme which operates on a defined contributions basis. The scheme is open to all employees at any time. The assets of the scheme are held separately from those of the company in the independently administered fund. There were no contributions payable or outstanding at the year end.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

19. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	186,986	249,706	(118,570)	45,448	363,570
Fixed assets	–	–	–	317,570	317,570
Premises	–	9,849	921	(10,770)	–
Designated	130,950	–	–	20,850	151,800
Financial Development	50,557	10,000	(17,306)	–	43,251
NYCC	3,780	156,566	(129,762)	–	30,584
	<u>372,273</u>	<u>426,121</u>	<u>(264,717)</u>	<u>373,098</u>	<u>906,775</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	88,067	280,133	(193,787)	12,573	186,986
Premises	–	13,568	(6,413)	(7,155)	–
Designated	130,950	–	–	–	130,950
Financial Development	53,470	15,671	(18,584)	–	50,557
Selby Fixed Assets	679	–	(679)	–	–
NYCC	20,797	155,016	(172,033)	–	3,780
	<u>293,963</u>	<u>464,388</u>	<u>(391,496)</u>	<u>5,418</u>	<u>372,273</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Building	324,013	–	–	(324,013)	–
Pension Wise	–	148,336	(128,032)	–	20,304
MaPS Debt Advice	–	124,464	(97,913)	(26,551)	–
Rural Advice Bus	26,948	89,187	(83,001)	–	33,134
Selby Advice Network	1,110	–	(474)	–	636
Winter Health	–	–	–	–	–
Co-ordinator	48,847	65,743	(83,313)	–	31,277
Community Fund Advice	–	–	–	–	–
Matters	–	83,100	(75,496)	–	7,604
Aged Veterans	13,046	–	(10,046)	(3,000)	–
Help To Claim	1,541	85,188	(84,723)	(288)	1,718
Fixed Assets	6,930	–	–	(6,930)	–

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

19. Analysis of Charitable Funds (continued)

Access to Justice Foundation	28,352	56,000	(82,119)	–	2,233
Access to Justice (LSLIP)	–	54,286	(54,101)	–	185
Nationwide Housing Matters	–	45,338	(45,338)	–	–
Money & Benefits (NYCC)	–	80,000	(67,880)	–	12,120
Innovation Community	–	25,000	(2,835)	(7,794)	14,371
Trussell Trust	–	47,806	(46,892)	–	914
Energy Redress Scheme	–	21,756	(17,102)	(4,654)	–
Covid 19 - Community Fund	–	10,000	(10,066)	66	–
Advice Plus	–	9,360	(9,426)	66	–
	<u>450,787</u>	<u>945,564</u>	<u>(898,757)</u>	<u>(373,098)</u>	<u>124,496</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Building	331,661	–	(7,648)	–	324,013
Pension Wise	4,746	144,750	(149,496)	–	–
MaPS Debt Advice	–	52,031	(49,307)	(2,724)	–
Rural Advice Bus	–	89,683	(62,735)	–	26,948
ESF Action Towards Inclusion	(2,315)	49,068	(45,797)	(956)	–
Selby Advice Network	1,883	–	(773)	–	1,110
Winter Health Co-ordinator	41,629	77,915	(70,697)	–	48,847
Community Fund Advice Matters	3,308	24,098	(25,684)	(1,722)	–
Aged Veterans	5,618	16,733	(9,305)	–	13,046
Help To Claim	1,690	81,434	(81,583)	–	1,541
Fixed Assets	9,240	–	(2,310)	–	6,930
Access to Justice Foundation	–	30,001	(1,649)	–	28,352
Swaledale and Wensleydale Recovery Fund	–	7,695	(7,679)	(16)	–
	<u>397,460</u>	<u>573,408</u>	<u>(514,663)</u>	<u>(5,418)</u>	<u>450,787</u>

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

19. Analysis of Charitable Funds *(continued)*

Restricted funds are for the following purposes:

Building

The fund was used to purchase the freehold property at Northallerton which would be refundable to the Big Lottery on subsequent disposal of the property. The balance will fund the future depreciation of the freehold property and other fixed assets purchased with the funding.

Money Advice Service Debt Advice Project (MASDAP)

This fund is to provide advice to individuals experiencing financial difficulty in the Hambleton and Richmondshire areas.

Welfare Benefits

This fund is for promoting the uptake of welfare benefits.

The Big Lottery Fund (Rural Reach)

This fund is a continuation of the Reaching Richmondshire fund to provide a service offering advice and support to people residing in the rural communities of Hambleton and Richmondshire via outreach, home visits, telephone and email.

Pension Wise

This is a project to provide information on pension access rights for those who are aged 55 years and over across the whole of North Yorkshire and York.

The Big Lottery Fund (Advice Matters)

Based in Selby, the project delivers welfare benefits and debt advice to individuals and to front line workers in other organisations. The funding also enables us to recruit and train volunteers to deliver advice on any matter.

Action Towards Inclusion

Action Towards Inclusion is a project in York, North Yorkshire and East Riding over the next 3 years which is part of the national Building Better Opportunities programme, funded by the Big Lottery Fund and European Social Fund. It will see 60+ organisations engage with and provide mentoring and support around health, finance and skills to 2,000 of the most disadvantaged individuals in the community experiencing a range of complex challenges. Participants will be economically inactive or unemployed and through the project we will support individuals to overcome barriers and move closer towards employment as well as addressing a range of social issues such as poverty and social exclusion.

Army Covenant Aged Veterans Fund

CAMNY is one of 14 partners that are supporting veterans across North Yorkshire providing practical support and companionship to improve older veterans' well-being and services to assist individuals in their needs.

Warm & Well in North Yorkshire

Funded by NYCC as part of the Winter Health Partnership enables NYCC to meet their public health requirements to provide a countrywide single point to gather referrals and to tackle the causes of fuel poverty and excess winter deaths.

Help to Claim

Funded by the DWP to provide support and advice for individuals claiming Universal Credit for the first time.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

19. Analysis of Charitable Funds *(continued)*

Swaledale and Wensleydale Recovery Fund

Thanks to the grant from the Two Riding foundation when flooding hit homes in the Richmondshire area We were able to provide information advice and support around how people could claim from funding available and deals with issues such as insurance and housing in the future.

Rural Advice Bus

This service provides communities in our most hard to reach rural areas in Richmondshire and Hambleton with to large range of services both from ourselves and our partner organisations.

Access to Justice Fund

Helping individuals to access specialist advice and support so that they are more likely to pursue their case. Helping the most vulnerable clients in our community in the area of welfare benefits and rights.

Access to Justice (LSLIP)

Project funded by the ministry of Justice to pilot different approaches across the country to finding alternatives to court in social law cases. Our project is focused on funding a specialist adviser in family law, discrimination and housing law. We work in partnership with IDAS (domestic violence charity) and Kirklees Citizens advice and law centre. Due to end August 2022 but we are currently part of an application with Access to Justice to extend the project.

Nationwide Housing Matters

Project to provide housing advice to those who are at most at risk of homelessness with a focus on mental health and foodbank users. Project provides generalist and specialist advice including court representation. Need to apply for funding each year.

Money & Benefits (NYCC)

Run in partnership with Scarborough and District Citizens Advice and Citizens Advice Craven and Harrogate. Phone line staffed Mon-Fri 9am-4:30 pm providing income generating advice focused on debt employment and benefits across North Yorkshire. Funded by NYCC stronger communities programme, the Lottery Awards For All. Ends 31st March 2022.

Innovation Community

Project funded by central government through Citizens Advice National. Funded second advice vehicle. Project designed to pilot different ways to provide advice other than traditional face to face models. We were part of the rural focus. Ends June 2021. Van now funded by core and local grants.

Trussell Trust

Also known as Help through Hardship. Phoneline funded by Trussell Trust to give advice to users of foodbanks. A national project funded until end of March 2023. We have just been offered an increase in funding of 3 FTE.

Energy Redress Scheme

Two energy advisers. Due to end October but we have just re-bid for a larger project which would fund these workers and other partner agencies. The Energy Redress fund is paid for via fines on energy companies.

Covid 19 - Community Fund and Advice Plus

Funded by the Lottery to help cope with covid services. We used it to help pay for additional capacity on our adviceline.

Citizens Advice Mid-North Yorkshire Limited

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

20. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	317,570	–	317,570
Current assets	728,081	124,496	852,577
Creditors less than 1 year	(138,876)	–	(138,876)
Net assets	<u>906,775</u>	<u>124,496</u>	<u>1,031,271</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	–	330,944	330,944
Current assets	485,165	119,843	605,008
Creditors less than 1 year	(112,892)	–	(112,892)
Net assets	<u>372,273</u>	<u>450,787</u>	<u>823,060</u>

21. Analysis of Changes in Net Debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>569,562</u>	<u>221,005</u>	<u>790,567</u>

22. Related Parties

There were no related party transactions for the year ended 31 March 2021 nor for the year ending 31 March 2020.

Citizens Advice Mid-North Yorkshire Limited

Management Information

Year Ended 31 March 2021

The Following Pages Do Not Form Part of the Financial Statements.

Citizens Advice Mid-North Yorkshire Limited

Detailed Statement of Financial Activities

Year Ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	17,240	78,288
Charitable activities		
Unrestricted grants		
North Yorkshire County Council	157,966	155,016
Ryedale District Council	48,100	48,100
Selby District Council	35,000	43,750
Selby Town Council	13,000	12,500
Richmondshire District Council	35,480	35,480
Hambleton District Council	27,450	27,450
Other Town Councils	3,700	7,800
Financial Development	8,500	15,170
Cita Single queue grant	34,000	-
Cita BEIS grant	6,715	-
Tees NHS	7,366	-
Other unrestricted grants	7,800	2,806
	385,077	348,072
Restricted grants		
MASDAP	124,464	52,032
Pension Wise	148,336	144,750
Advice Matters	83,100	24,098
Winter Health	65,743	77,415
Trussell Trust	47,806	-
Help to Claim	84,921	81,433
Access to Justice	110,286	30,000
Nationwide Housing Matters	45,338	-
Rural Advice Bus	89,187	89,683
Money & Benefits (NYCC)	80,000	-
Innovation Community	25,000	-
Energy Redress	21,756	-
Covid Community Fund	10,000	-
Advice Plus	9,360	-
ESF Action	-	49,068
Aged Veterans	-	16,731
S&W Recovery Fund	-	7,695
	945,297	572,906
	1,330,374	920,978
Other trading activities		
Room hire/Misc	23,769	37,740
Investment income		
Bank interest receivable	302	790
Total income	1,371,685	1,037,796

Citizens Advice Mid-North Yorkshire Limited

Detailed Statement of Financial Activities *(continued)*

Year Ended 31 March 2021

	2021 £	2020 £
Expenditure		
<i>Activities undertaken directly</i>		
Wages	741,219	568,380
Employer's NIC	56,342	40,550
Pension costs	14,705	10,307
Rent & rates	4,333	7,050
Light & heat	11,202	9,154
Repairs & maintenance	14,476	25,749
Insurance	786	1,051
Partner payments	43,855	9,200
IT equipment & support	17,512	3,628
Publicity	373	2,466
Legal and professional fees	8,010	5,564
Telephone	5,410	2,570
Other office costs	2,860	1,984
Depreciation	2,308	13,723
Volunteer expenses	3,359	21,978
Staff travel	1,519	16,411
Staff training & recruitment	14,634	2,483
Misc expenses	12,327	4,176
	<u>955,230</u>	<u>746,424</u>
<i>Support costs</i>		
Wages	99,273	68,922
Rent & rates	26,460	26,457
Light & heat	9,616	8,040
Repairs & maintenance	2,957	4,051
Insurance	1,958	2,843
Legal & Professional fees	12,140	5,409
Telephone	15,185	13,422
Printing, postage & stationery	3,930	12,582
Depreciation	18,860	–
Travel and training	293	1,456
Reference Materials	10,698	10,712
Office & IT Equipment & Support	6,260	5,500
Other costs	614	341
	<u>208,244</u>	<u>159,735</u>
Total expenditure	<u>1,163,474</u>	<u>906,159</u>
Net income	<u>208,211</u>	<u>131,637</u>