

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**

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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

[REDACTED] appointed 10/8/22)

[REDACTED] appointed 10/8/22)

[REDACTED] (appointed 10/8/22)

[REDACTED] appointed 10/8/22)

[REDACTED] appointed 10/8/22)

[REDACTED] (appointed 10/8/22)

The following trustees hold the office of:

Chair

Vice Chair & Treasurer

- [REDACTED]
- [REDACTED]

Company Secretary

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:

.....
.....

**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**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	738,405	221,067	959,472	6,569
Charitable activities					
Information and advice services	4	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					
Information and advice services	5	821,733	2,263,073	3,084,806	1,624,601
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)
		<u>1,230,627</u>	<u>832,640</u>
NET CURRENT ASSETS			
		<u>1,999,623</u>	<u>1,135,438</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
		<u>1,999,623</u>	<u>1,135,438</u>
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:


.....


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		<u>843,401</u>	<u>149,472</u>
Cash flows from investing activities			
Transfer of fixed assets		(500,000)	-
Interest received		10,162	151
Net cash (used in)/provided by investing activities		<u>(489,838)</u>	<u>151</u>
Change in cash and cash equivalents in the reporting period			
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		<u>1,293,753</u>	<u>940,190</u>

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	31/3/22
	Information and advice services £	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	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><u>1,135,438</u></u>	<u><u>864,185</u></u>	<u><u>-</u></u>	<u><u>1,999,623</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

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><u>3,948,991</u></u>	<u><u>(3,084,806)</u></u>	<u><u>864,185</u></u>

**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

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><u>1,031,271</u></u>	<u><u>104,167</u></u>	<u><u>-</u></u>	<u><u>1,135,438</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

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
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**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><u>1,031,271</u></u>	<u><u>968,352</u></u>	<u><u>-</u></u>	<u><u>1,999,623</u></u>

**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

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
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**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. Phonenumber 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