

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

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**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

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# NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

## CONTENTS

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	Page
Trustees' report	1 - 5
Independent auditor's report	6 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 28

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# **NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2024**

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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

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### 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**

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#### **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

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### 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  
Vice Chair & Treasurer

CA Les  
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

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### 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: 14/9/24



# NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

## INDEPENDENT AUDITOR'S REPORT

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

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#### 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**

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#### **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

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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

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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

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
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
<b>Total income</b>		<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>
<b>Expenditure on:</b>							
Charitable activities	6	1,009,767	2,620,615	3,630,382	821,731	2,263,072	3,084,803
<b>Total expenditure</b>		<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>
<b>Net income/(expenditure) and movement in funds</b>		(131,564)	265,785	134,221	630,548	233,638	864,186
<b>Reconciliation of funds:</b>							
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>
<b>Fund balances at 31 March 2024</b>		<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	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		738,789		768,996
<b>Current assets</b>					
Debtors	13	310,683		160,217	
Cash at bank and in hand		1,281,897		1,293,754	
		1,592,580		1,453,971	
<b>Creditors: amounts falling due within one year</b>	15	(197,524)		(223,343)	
<b>Net current assets</b>			1,395,056		1,230,628
<b>Total assets less current liabilities</b>			2,133,845		1,999,624
<b>Net assets excluding pension liability</b>			2,133,845		1,999,624
<b>The funds of the charity</b>					
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 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	22		(33,905)		843,402
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,220)		(500,000)	
Investment income received		24,268		10,162	
<b>Net cash generated from/(used in) investing activities</b>			22,048		(489,838)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(11,857)		353,564
Cash and cash equivalents at beginning of year			1,293,754		940,190
<b>Cash and cash equivalents at end of year</b>			<u>1,281,897</u>		<u>1,293,754</u>

# NORTH YORKSHIRE CITIZENS ADVICE & LAW CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 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

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### 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 £
<b>Information and Advice Services</b>						
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 £
<b>Direct costs</b>		
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>
<b>Share of support and governance costs (see note 7)</b>		
Support	626,330	422,848
	<u>3,630,382</u>	<u>3,084,803</u>
<b>Analysis by fund</b>		
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>
<b>Analysed between:</b>		
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

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<b>8</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		£	£
	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:

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

#### Employment costs

	<b>2024</b>	<b>2023</b>
	£	£
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>
	<u>2,603,306</u>	<u>2,154,520</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:

	<b>2024</b>	<b>2023</b>
	£	£
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 £
<b>Cost</b>						
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
<b>Depreciation and impairment</b>						
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
<b>Carrying amount</b>						
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 £
<b>Amounts falling due within one year:</b>		
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>82,725</u>
Deferred income at 31 March 2024	<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

(Continued)				
18 Restricted funds				
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

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#### 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	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
	<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
Designated Fund - Premises	351,149	616,380	(435,406)	245,307	777,430
General funds					
	<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 £
<b>At 31 March 2024:</b>			
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 £
<b>At 31 March 2023:</b>			
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).

#### 22 Cash generated from operations

	2024 £	2023 £
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)
<b>Cash (absorbed by)/generated from operations</b>	<u>(33,905)</u>	<u>843,402</u>

#### 23 Analysis of changes in net funds

The charity had no material debt during the year.