

REGISTERED COMPANY NUMBER: 06930004 (England and Wales)
REGISTERED CHARITY NUMBER: 1130946

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
for

CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD

Beckingtons
2 Clifton Moor Business
Village
James Nicolson Link
York
North Yorkshire
YO30 4XG



**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

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for the Year Ended 31 March 2019**

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CITIZENS ADVICE CRAVEN AND HARROGATE DISTRICTS LTD

Report of the Trustees for the Year Ended 31 March 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Objects

The charity's objects are to promote any charitable purpose for the benefit of the community in Craven and Harrogate local government districts, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Objectives, Strategies and Activities for the Year

Citizens Advice Craven and Harrogate Districts aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

To obtain the necessary funding to provide the additional services applications were made to various local and national providers of community finance.

Public benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the local Citizens Advice during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The principal activity of Citizens Advice Craven and Harrogate Districts remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is provided through 2 offices in the borough of Harrogate at Ripon and Harrogate and one in the district of Craven at Skipton as well as outreach services at Settle, Masham and Pateley Bridge.

Advisory services were provided through face-to-face consultations, telephone advice lines, email and webchat.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

97 volunteers contributed approximately 37,830 hours of work to the bureau during the year. We estimate the value of this help at £487,466 in respect of the current year.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The services continued in the three main locations of Skipton, Harrogate and Ripon. There were also outreach services in Settle, Masham and Pateley Bridge and specialist representation in court in Harrogate and in the Employment Tribunal in York and Leeds.

The service saw 5,047 clients, increasing client income by £512,335, writing off £180,411 of client debt and providing additional financial benefit of £18,314 during the year.

In February 2019 we relocated our offices in Skipton to co locate our back office in Belle Vue Square, while offering advice Drop In services from local GP Surgeries and Libraries.

Investment Activities

The charity does not currently hold material investments.

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Report of the Trustees
for the Year Ended 31 March 2019**

FINANCIAL REVIEW

Financial position

Incoming resources in the year were £377,180 (2017/2018 £342,958). Of this £129,297 (2017/2018 £106,077) related to project restricted activities.

A deficit of £19,593 was made in the current year (2017/2018 Deficit £51,390). At 31 March 2019 total reserves were £330,779 (2017/2018 £350,372) of which £109,056 represented unrestricted funds (2017/2018 £127,110).

Principal funding sources

The Directors extend their gratitude to Craven District Council and Harrogate Borough Council and North Yorkshire County Council who continued to support the core operating capacity of the charity. Additionally project-specific funding was received from MASDAP via Citizens Advice for debt advice.

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment policy

As required in its Memorandum in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

Reserves policy

Citizens Advice Craven and Harrogate Districts is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. Citizens Advice Craven and Harrogate Districts will maintain a projection of income in line with the current business plan and will ensure that this continues to be derived from as wide a variety of sources possible. They will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that 'free' reserves of approximately £100,000 should be maintained which is equal to 3 months normal operating expenditure.

The reasons for holding particular reserves are outlined in note 14.

Designated funds

Redundancy reserve - these reserves have been designated by the trustees for the purposes of covering redundancy costs totalling £55,000.

Taxation - the charity is currently exempt from corporation tax.

Funds in deficit

No funds were in deficit at the balance sheet date.

FUTURE PLANS

Citizens Advice Craven and Harrogate Districts aims to continually improve access to its service, and intends to extend its service to an even wider number of the community through increased provision of telephone advice and additional outreach locations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Citizens Advice Craven and Harrogate Districts is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to £1. At 31 March 2019 the company had 14 members. Citizens Advice Craven and Harrogate Districts is governed by its Memorandum and Articles of Association.

CITIZENS ADVICE CRAVEN AND HARROGATE DISTRICTS LTD

Report of the Trustees for the Year Ended 31 March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Trustees, who are also Directors of the Company, are elected from the local community. An Elections Committee, made up of Trustees, the Company Secretary and chaired by the Chair is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair.

Induction and training of new trustees

Newly appointed Trustees are provided with a comprehensive induction to Citizens Advice Craven and Harrogate Districts through the provision of training courses and mentoring by established trustees.

Organisational Structure

Citizens Advice Craven and Harrogate Districts is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice Craven and Harrogate Districts and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the Chief Executive Officer. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office, and is available to the public.

Related parties

Citizens Advice Craven and Harrogate Districts is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice Craven and Harrogate Districts in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another organisation they may be involved in discussions regarding that other organisation but not in the ultimate decision-making process.

Major risks

Citizens Advice Craven and Harrogate Districts has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Citizens Advice Craven and Harrogate Districts is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.

Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06930004 (England and Wales)

Registered Charity number

1130946

Registered office

Audrey Burton House
Queensway
Harrogate
North Yorkshire
HG1 5LX

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Report of the Trustees
for the Year Ended 31 March 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

K Case-Leng	
R Burgin	
S P Grenfell	
N H Downey	
G S Yule	- resigned 18.2.19
K M Hammond	
D Willis	
J I Martin	
J Behrens	
K Tatham	- appointed 19.11.18
C E Miskin	- appointed 19.11.18


Company Secretary

E H J Pickering

Independent examiner

Mr D Beckington
FCCA
Beckingtons
2 Clifton Moor Business
Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

Approved by order of the board of trustees on 7th December 2017 and signed on its behalf by:


.....
S P Grenfell - Trustee

**Independent Examiner's Report to the Trustees of
CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

Independent examiner's report to the trustees of CITIZENS ADVICE CRAVEN AND HARROGATE DISTRICTS LTD ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Mr D Beckington
FCCA
Beckingtons
2 Clifton Moor Business
Village
James Nicolson Link
York
North Yorkshire
YO30 4XG

3 December 2019

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Statement of Financial Activities
for the Year Ended 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	35,172	22,119	57,291	51,942
Charitable activities					
General Advice and Advocacy		96,685	-	96,685	103,454
Client Funds		-	-	-	1,000
Citizens Advice; Money Advice Services Debt					
Advice Project		-	52,010	52,010	47,739
Universal Credit Transitions Project		-	3,000	3,000	6,000
Action Towards Inclusion		-	14,600	14,600	12,095
Ripon Refurb		-	-	-	3,871
NYCC		106,833	-	106,833	105,776
YCB Financial Capability		-	3,000	3,000	5,000
Positive Progressions		-	2,568	2,568	2,527
Robert Ogden Centre		-	-	-	600
Polish Language		-	-	-	500
Access To Justice Foundation		-	25,500	25,500	-
Universal Credit Best Practice Lead		-	3,595	3,595	-
Help To Claim		-	1,914	1,914	-
Investment income	3	601	-	601	378
Other income		8,592	991	9,583	2,076
Total		247,883	129,297	377,180	342,958
EXPENDITURE ON					
Charitable activities					
General Advice and Advocacy		159,106	-	159,106	184,468
Property		-	20,253	20,253	20,253
Client Funds		-	309	309	1,331
Citizens Advice; Money Advice Services Debt					
Advice Project		-	52,008	52,008	47,739
Universal Credit Transitions Project		-	7,543	7,543	5,974
Action Towards Inclusion		-	16,199	16,199	13,967
Skipton Refurb		-	4,762	4,762	1,825
Ripon Refurb		-	-	-	7,369
NYCC		106,831	-	106,831	105,777
YCB Financial Capability		-	5,167	5,167	2,832
Positive Progressions		-	3,559	3,559	2,528
Robert Ogden Centre		-	385	385	215
Polish Language		-	128	128	70
Access To Justice Foundation		-	13,140	13,140	-
Universal Credit Best Practice Lead		-	3,594	3,594	-
Help To Claim		-	1,914	1,914	-
Other Restricted		-	1,875	1,875	-
Total		265,937	130,836	396,773	394,348
NET INCOME/(EXPENDITURE)		(18,054)	(1,539)	(19,593)	(51,390)

The notes form part of these financial statements

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Statement of Financial Activities - continued
for the Year Ended 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
RECONCILIATION OF FUNDS					
Total funds brought forward		127,110	223,262	350,372	401,762
TOTAL FUNDS CARRIED FORWARD		<u>109,056</u>	<u>221,723</u>	<u>330,779</u>	<u>350,372</u>

The notes form part of these financial statements

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Balance Sheet
At 31 March 2019**

	Notes	Unrestricted funds £	Restricted funds £	31.3.19 Total funds £	31.3.18 Total funds £
FIXED ASSETS					
Tangible assets	9	-	585,081	585,081	605,334
CURRENT ASSETS					
Prepayments and accrued income		-	360	360	991
Cash at bank and in hand		114,938	26,070	141,008	164,665
		<u>114,938</u>	<u>26,430</u>	<u>141,368</u>	<u>165,656</u>
CREDITORS					
Amounts falling due within one year	10	(5,882)	(28,613)	(34,495)	(39,190)
NET CURRENT ASSETS/(LIABILITIES)		<u>109,056</u>	<u>(2,183)</u>	<u>106,873</u>	<u>126,466</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		109,056	582,898	691,954	731,800
CREDITORS					
Amounts falling due after more than one year	11	-	(361,175)	(361,175)	(381,428)
NET ASSETS		<u>109,056</u>	<u>221,723</u>	<u>330,779</u>	<u>350,372</u>
FUNDS	12				
Unrestricted funds				109,056	127,110
Restricted funds				<u>221,723</u>	<u>223,262</u>
TOTAL FUNDS				<u>330,779</u>	<u>350,372</u>

The notes form part of these financial statements

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

Balance Sheet - continued
At 31 March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 24 December 2019 and were signed on its behalf by:


.....
S P Grenfell -Trustee

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements
for the Year Ended 31 March 2019**

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 2015)', 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	- in accordance with the property
Fixtures and fittings	- 25% straight line
Computer equipment	- 33% straight line

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 each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	31.3.19	31.3.18
	£	£
Donations	34,038	17,939
Charitable trust donations	23,253	34,003
	<u>57,291</u>	<u>51,942</u>

3. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Deposit account interest	601	378
	<u>601</u>	<u>378</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

4. SUPPORT COSTS

	Staff £	Office £	Premises £	Governance costs £	Totals £
General Advice and Advocacy	123,414	17,648	17,159	885	159,106
Property	20,253	-	-	-	20,253
Client Funds	-	-	309	-	309
Citizens Advice; Money Advice Services Debt					
Advice Project	33,247	7,997	10,342	422	52,008
Universal Credit Transitions Project	5,949	769	779	46	7,543
Action Towards Inclusion	11,602	2,071	2,426	100	16,199
Skipton Refurb	-	-	4,762	-	4,762
NYCC	77,540	12,321	16,305	665	106,831
YCB Financial Capability	3,652	637	843	35	5,167
Positive Progressions	3,559	-	-	-	3,559
Robert Ogden Centre	385	-	-	-	385
Polish Language	-	128	-	-	128
Access To Justice Foundation	13,140	-	-	-	13,140
Universal Credit Best Practice Lead	2,563	822	209	-	3,594
Help To Claim	1,593	-	321	-	1,914
Other Restricted	1,875	-	-	-	1,875
	<u>298,772</u>	<u>42,393</u>	<u>53,455</u>	<u>2,153</u>	<u>396,773</u>

Support costs, included in the above, are as follows:

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

4. SUPPORT COSTS - continued

Staff

	General Advice and Advocacy £	Property £	Citizens Advice; Money Advice Services Debt Advice Project £	Universal Credit Transitions Project £	Action Towards Inclusion £
Trustees' expenses	135	-	64	7	15
Wages	109,008	-	30,002	4,159	10,405
Social security	5,859	-	1,613	224	559
Training	1,938	-	354	1,480	97
Travel and subsistence	2,569	-	814	57	449
Volunteer expenses	3,366	-	78	5	18
Sundry staff costs	539	-	322	17	59
Depreciation of tangible fixed assets	-	20,253	-	-	-
	<u>123,414</u>	<u>20,253</u>	<u>33,247</u>	<u>5,949</u>	<u>11,602</u>

	NYCC £	YCB Financial Capability £	Positive Progressions £	Robert Ogden Centre £	Access To Justice Foundation £
Trustees' expenses	101	5	-	-	-
Wages	67,992	3,098	3,052	365	12,470
Social security	3,654	167	164	20	670
Training	330	17	-	-	-
Travel and subsistence	909	338	343	-	-
Volunteer expenses	4,155	6	-	-	-
Sundry staff costs	399	21	-	-	-
Depreciation of tangible fixed assets	-	-	-	-	-
	<u>77,540</u>	<u>3,652</u>	<u>3,559</u>	<u>385</u>	<u>13,140</u>

31.3.19 31.3.18

	Universal Credit Best Practice Lead £	Help To Claim £	Other Restricted £	Total activities £	Total activities £
Trustees' expenses	-	-	-	327	-
Wages	2,211	1,291	1,779	245,832	236,077
Social security	119	69	96	13,214	13,630
Training	-	-	-	4,216	2,723
Travel and subsistence	-	-	-	5,479	4,954
Volunteer expenses	-	-	-	7,628	7,082
Sundry staff costs	233	233	-	1,823	988
Depreciation of tangible fixed assets	-	-	-	20,253	24,564
	<u>2,563</u>	<u>1,593</u>	<u>1,875</u>	<u>298,772</u>	<u>290,018</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

4. SUPPORT COSTS - continued

Governance costs

	General Advice and Advocacy £	Citizens Advice; Money Advice Services Debt Advice Project £	Universal Credit Transitions Project £	Action Towards Inclusion £
Accountancy	740	353	39	83
AGM and meeting expenses	8	4	-	1
Legal and professional fees	67	32	4	8
Sundry governance expenses	-	-	-	-
Bank charges	70	33	3	8
	<u>885</u>	<u>422</u>	<u>46</u>	<u>100</u>
			31.3.19	31.3.18
	NYCC £	YCB Financial Capability £	Total activities £	Total activities £
Accountancy	556	29	1,800	1,800
AGM and meeting expenses	6	-	19	-
Legal and professional fees	50	3	164	8
Sundry governance expenses	-	-	-	201
Bank charges	53	3	170	181
	<u>665</u>	<u>35</u>	<u>2,153</u>	<u>2,190</u>

5. NET INCOME/(EXPENDITURE)

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

	31.3.19	31.3.18
	£	£
Depreciation - owned assets	<u>20,253</u>	<u>24,562</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

	31.3.19	31.3.18
	£	£
Trustees' expenses	<u>327</u>	<u>-</u>

2 trustees received training expenses.

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

7. STAFF COSTS

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

	31.3.19	31.3.18
Employees	15	16

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,456	26,486	51,942
Charitable activities			
General Advice and Advocacy	103,454	-	103,454
Client Funds	-	1,000	1,000
Citizens Advice; Money Advice Services Debt Advice Project	-	47,739	47,739
Universal Credit Transitions Project	-	6,000	6,000
Action Towards Inclusion	-	12,095	12,095
Ripon Refurb	-	3,871	3,871
NYCC	105,776	-	105,776
YCB Financial Capability	-	5,000	5,000
Positive Progressions	-	2,527	2,527
Robert Ogden Centre	-	600	600
Polish Language	-	500	500
Investment income	378	-	378
Other income	1,817	259	2,076
Total	236,881	106,077	342,958
EXPENDITURE ON			
Charitable activities			
General Advice and Advocacy	184,468	-	184,468
Property	-	20,253	20,253
Client Funds	-	1,331	1,331
Citizens Advice; Money Advice Services Debt Advice Project	-	47,739	47,739
Universal Credit Transitions Project	-	5,974	5,974
Action Towards Inclusion	-	13,967	13,967
Skipton Refurb	-	1,825	1,825
Ripon Refurb	-	7,369	7,369
NYCC	105,777	-	105,777
YCB Financial Capability	-	2,832	2,832
Positive Progressions	-	2,528	2,528
Robert Ogden Centre	-	215	215
Polish Language	-	70	70
Total	290,245	104,103	394,348
NET INCOME/(EXPENDITURE)	(53,364)	1,974	(51,390)
Transfers between funds	1,640	(1,640)	-

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	(51,724)	334	(51,390)
RECONCILIATION OF FUNDS			
Total funds brought forward	178,834	222,928	401,762
TOTAL FUNDS CARRIED FORWARD	<u>127,110</u>	<u>223,262</u>	<u>350,372</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2018 and 31 March 2019	<u>709,973</u>	<u>37,749</u>	<u>12,094</u>	<u>759,816</u>
DEPRECIATION				
At 1 April 2018	104,639	37,749	12,094	154,482
Charge for year	<u>20,253</u>	<u>-</u>	<u>-</u>	<u>20,253</u>
At 31 March 2019	<u>124,892</u>	<u>37,749</u>	<u>12,094</u>	<u>174,735</u>
NET BOOK VALUE				
At 31 March 2019	<u>585,081</u>	<u>-</u>	<u>-</u>	<u>585,081</u>
At 31 March 2018	<u>605,334</u>	<u>-</u>	<u>-</u>	<u>605,334</u>

Included in cost or valuation of land and buildings is freehold land of £203,654 (2018 - £203,654) which is not depreciated.

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Social security and other taxes	4,082	4,346
Other creditors	8,361	290
Accrued expenses	1,799	1,801
Deferred grants and donations	<u>20,253</u>	<u>32,753</u>
	<u>34,495</u>	<u>39,190</u>

11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.19 £	31.3.18 £
Deferred grants and donations	<u>361,175</u>	<u>381,428</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General Advice and Advocacy	57,110	(18,054)	39,056
Redundancy Provision Fund	55,000	-	55,000
Building Contingency	15,000	-	15,000
	<u>127,110.</u>	<u>(18,054)</u>	<u>109,056</u>
Restricted funds			
Property Fund	203,654	-	203,654
Client Funds	1,383	(309)	1,074
Universal Credit Transitions Project	8,880	(4,546)	4,334
Action Towards Inclusion	1,600	(1,600)	-
Skipton Refurb	4,762	(4,762)	-
YCB Financial Capability	2,168	(2,168)	-
Robert Ogden Centre	385	(385)	-
Polish Language	430	(128)	302
Access To Justice Fondation	-	12,360	12,360
Help To Claim	-	(1)	(1)
	<u>223,262</u>	<u>(1,539)</u>	<u>221,723</u>
TOTAL FUNDS	<u><u>350,372</u></u>	<u><u>(19,593)</u></u>	<u><u>330,779</u></u>

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Advice and Advocacy	141,052	(159,106)	(18,054)
NYCC	106,831	(106,831)	-
	<u>247,883</u>	<u>(265,937)</u>	<u>(18,054)</u>
Restricted funds			
Property Fund	20,253	(20,253)	-
Client Funds	-	(309)	(309)
Citizens Advice: Money Advice Services Debt Advice Project	52,008	(52,008)	-
Universal Credit Transitions Project	2,997	(7,543)	(4,546)
Action Towards Inclusion	14,599	(16,199)	(1,600)
Skipton Refurb	-	(4,762)	(4,762)
YCB Financial Capability	2,999	(5,167)	(2,168)
Positive Progressions	3,559	(3,559)	-
Robert Ogden Centre	-	(385)	(385)
Polish Language	-	(128)	(128)
Access To Justice Fondation	25,500	(13,140)	12,360
Universal Credit Best Practice Lead	3,594	(3,594)	-
Help To Claim	1,913	(1,914)	(1)
Other Restricted	1,875	(1,875)	-
	<u>129,297</u>	<u>(130,836)</u>	<u>(1,539)</u>
TOTAL FUNDS	<u><u>377,180</u></u>	<u><u>(396,773)</u></u>	<u><u>(19,593)</u></u>

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
Unrestricted Funds				
General Advice and Advocacy	108,834	(53,364)	1,640	57,110
Redundancy Provision Fund	55,000	-	-	55,000
Building Contingency	15,000	-	-	15,000
	<u>178,834</u>	<u>(53,364)</u>	<u>1,640</u>	<u>127,110</u>
Restricted Funds				
Property Fund	203,654	-	-	203,654
Client Funds	814	569	-	1,383
Universal Credit Transitions Project	8,104	776	-	8,880
Action Towards Inclusion	3,470	(1,870)	-	1,600
Skipton Refurb	4,678	84	-	4,762
Ripon Refurb	2,208	(568)	(1,640)	-
YCB Financial Capability	-	2,168	-	2,168
Robert Ogden Centre	-	385	-	385
Polish Language	-	430	-	430
	<u>222,928</u>	<u>1,974</u>	<u>(1,640)</u>	<u>223,262</u>
TOTAL FUNDS	<u>401,762</u>	<u>(51,390)</u>	<u>-</u>	<u>350,372</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. 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			
General Advice and Advocacy	131,104	(184,468)	(53,364)
NYCC	105,777	(105,777)	-
	<u>236,881</u>	<u>(290,245)</u>	<u>(53,364)</u>
Restricted funds			
Property Fund	20,253	(20,253)	-
Client Funds	1,900	(1,331)	569
Citizens Advice: Money Advice Services Debt Advice Project	47,739	(47,739)	-
Universal Credit Transitions Project	6,750	(5,974)	776
Action Towards Inclusion	12,097	(13,967)	(1,870)
Skipton Refurb	1,909	(1,825)	84
Ripon Refurb	6,801	(7,369)	(568)
YCB Financial Capability	5,000	(2,832)	2,168
Positive Progressions	2,528	(2,528)	-
Robert Ogden Centre	600	(215)	385
Polish Language	500	(70)	430
	<u>106,077</u>	<u>(104,103)</u>	<u>1,974</u>
TOTAL FUNDS	<u>342,958</u>	<u>(394,348)</u>	<u>(51,390)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General Advice and Advocacy	108,834	(71,418)	1,640	39,056
Redundancy Provision Fund	55,000	-	-	55,000
Building Contingency	15,000	-	-	15,000
Restricted funds				
Property Fund	203,654	-	-	203,654
Client Funds	814	260	-	1,074
Universal Credit Transitions Project	8,104	(3,770)	-	4,334
Action Towards Inclusion	3,470	(3,470)	-	-
Skipton Refurb	4,678	(4,678)	-	-
Ripon Refurb	2,208	(568)	(1,640)	-
Polish Language	-	302	-	302
Access To Justice Fondation	-	12,360	-	12,360
Help To Claim	-	(1)	-	(1)
	<u>222,928</u>	<u>435</u>	<u>(1,640)</u>	<u>221,723</u>
TOTAL FUNDS	<u>401,762</u>	<u>(70,983)</u>	<u>-</u>	<u>330,779</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

12. 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			
General Advice and Advocacy	272,156	(343,574)	(71,418)
NYCC	212,608	(212,608)	-
	<hr/>	<hr/>	<hr/>
	484,764	(556,182)	(71,418)
Restricted funds			
Property Fund	40,506	(40,506)	-
Client Funds	1,900	(1,640)	260
Citizens Advice: Money Advice Services Debt Advice Project	99,747	(99,747)	-
Universal Credit Transitions Project	9,747	(13,517)	(3,770)
Action Towards Inclusion	26,696	(30,166)	(3,470)
Skipton Refurb	1,909	(6,587)	(4,678)
Ripon Refurb	6,801	(7,369)	(568)
YCB Financial Capability	7,999	(7,999)	-
Positive Progressions	6,087	(6,087)	-
Robert Ogden Centre	600	(600)	-
Polish Language	500	(198)	302
Access To Justice Fondation	25,500	(13,140)	12,360
Universal Credit Best Practice Lead	3,594	(3,594)	-
Help To Claim	1,913	(1,914)	(1)
Other Restricted	1,875	(1,875)	-
	<hr/>	<hr/>	<hr/>
	235,374	(234,939)	435
TOTAL FUNDS	<hr/>	<hr/>	<hr/>
	720,138	(791,121)	(70,983)

The balances will be carried forward and used as follows:-

The Property Fund has been treated as a non-depreciating asset which will stand at £203,654. (The original site cost including searches and legal fees)

The Clients Fund balance will be utilised to give financial assistance to clients in an emergency.

On the 1st October 2014 Craven Citizens Advice Bureau and Ripon Citizens Advice Bureau merged with Harrogate Citizens Advice Bureau to become Craven and Harrogate Districts Citizens Advice Bureau.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

14. PURPOSES OF RESTRICTED FUNDS

Client funds - restricted funds from the 2 Ridings Community Trust to provide support for clients in need of urgent support.

Money Advice Services Debt Advice Project (MASDAP) - A restricted fund from Citizens Advice to deliver debt advice under this contract.

Universal Credit Transitions - A restricted project from The Brelms Trust, Skipton Temperance Hall and the Ann Rylands Trust to deliver training to volunteers to support clients moving to the new Universal Credit benefit.

Action Towards Inclusion (ATI) - A restricted fund from Your Consortium Ltd to deliver Financial Capability interventions and advice to clients referred by the Building Better Opportunities regional project.

Ripon Refurbishment - Restricted funds from several local organisations and private donations to assist with the relocation and refurbishment of the new Ripon office.

Skipton Refurbishment - Restricted funds to assist with the relocation and making good of the Skipton office.

Positive Progressions (PP) - A restricted fund from Craven College to deliver Financial Capability interventions and advice to clients referred by the Building Better Opportunities regional project.

YCB Financial Capability - A restricted fund from Yorkshire Clydesdale Bank to provide Financial Capability sessions alongside our general advice service.

Robert Ogden Centre - A restricted fund from Bettys & Taylors of Harrogate to pilot advice sessions at the Robert Ogden Centre in Harrogate.

Polish Language - A restricted fund from Truth Legal Ltd to assist with the cost of providing advice to Polish speaking clients, whose first language is not English.

Access To Justice Foundation (ATJF) - A restricted fund from the Access To Justice Foundation to support clients who need assistance and representation at Benefit Tribunals and Court hearings.

Universal Credit Best Practice Lead (UCBPL) - A restricted fund from Citizens Advice to provide best practice gathering and guidance to all Citizens Advice organisations operating in our Job Centre Plus district.

Help To Claim (HTC) - A restricted fund from Citizens Advice to provide face-to-face assistance to clients with their first Universal Credit claim.

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

	31.3.19 £	31.3.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	34,038	17,939
Charitable trust donations	23,253	34,003
	<hr/> 57,291	<hr/> 51,942
Investment income		
Deposit account interest	601	378
Charitable activities		
Grants	309,705	288,562
Other income		
Sundry income	9,583	2,076
	<hr/> 377,180	<hr/> 342,958
Total incoming resources		
EXPENDITURE		
Support costs		
Staff		
Trustees' expenses	327	-
Wages	245,832	236,077
Social security	13,214	13,630
Training	4,216	2,723
Travel and subsistence	5,479	4,954
Volunteer expenses	7,628	7,082
Sundry staff costs	1,823	988
Freehold property	20,253	20,253
Fixtures and fittings	-	4,311
	<hr/> 298,772	<hr/> 290,018
Office		
Office insurance	2,149	1,728
Telephone	8,060	11,426
Printing and stationery	5,627	6,604
Postage	1,713	1,577
Repairs and renewals	11,947	16,110
Legal and professional fees	3,744	1,518
Reference materials	9,091	8,493
Sundry office expenses	62	813
	<hr/> 42,393	<hr/> 48,269
Premises		
Rent	15,930	21,542
Property insurance	2,352	3,202
Light and heat	6,891	6,082
Carried forward	25,173	30,826

This page does not form part of the statutory financial statements

**CITIZENS ADVICE CRAVEN AND HARROGATE
DISTRICTS LTD**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

	31.3.19 £	31.3.18 £
Premises		
Brought forward	25,173	30,826
Rates	1,550	941
Cleaning, repairs and maintenance	25,181	19,070
Sundries	309	1,478
Sundry property costs	-	1,236
Legal fees	1,242	320
	<hr/> 53,455	<hr/> 53,871
Governance costs		
Accountancy	1,800	1,800
AGM and meeting expenses	19	-
Legal and professional fees	164	8
Sundry governance expenses	-	201
Bank charges	170	181
	<hr/> 2,153	<hr/> 2,190
Total resources expended	<hr/> 396,773	<hr/> 394,348
	<hr/>	<hr/>
Net expenditure	<hr/> <hr/> (19,593)	<hr/> <hr/> (51,390)