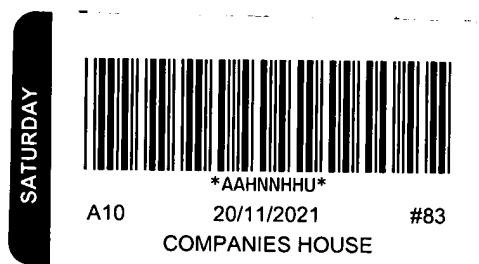


REGISTERED COMPANY NUMBER: 06930004 (England and Wales)  
REGISTERED CHARITY NUMBER: 1130946

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 March 2021**  
**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**

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

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## **CITIZENS ADVICE CRAVEN AND HARROGATE DISTRICTS LTD**

### **Report of the Trustees** **for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **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 Harrogate and 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.

63 volunteers contributed approximately 37,830 hours of work to the bureau during the year. We estimate the value of this help at £411,738 in respect of the current year.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The services continued in the two main locations of Skipton and Harrogate. There were also outreach services in Settle, Masham and Pateley Bridge.

The service helped 3,925 clients, increasing client income by £340,030 throughout the year.

Throughout the year we operated a remote advice service using telephone and email and ensured that all COVID-19 restrictions were enforced, with staff and volunteers protected by working predominantly from their homes.

##### **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 2021**

#### **FINANCIAL REVIEW**

##### **Financial position**

Incoming resources in the year were £415,953 (2019/2020 £364,508). Of this £151,161 (2019/2020 £160,800) related to project restricted activities.

A surplus of £73,702 was made in the current year (2019/2020 Deficit £55,327). At 31 March 2021 total reserves were £349,154 of which £130,803 represented unrestricted funds (2019/2020 £58,065).

##### **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.

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 15.

##### **Designated funds**

Redundancy reserve - these reserves have been designated by the trustees for the purposes of covering redundancy costs totalling £35,000.

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 2021 the company had 15 members. Citizens Advice Craven and Harrogate Districts is governed by its Memorandum and Articles of Association.

##### **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.

## **CITIZENS ADVICE CRAVEN AND HARROGATE DISTRICTS LTD**

### **Report of the Trustees for the Year Ended 31 March 2021**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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 2021**

**Trustees**

S P Grenfell  
N H Downey  
J I Martin  
J Behrens  
K Tatham  
O Hayward  
T Tribe

**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 ..... 18<sup>th</sup>/21 ..... and signed on its behalf by:

  
.....  
J I Martin - 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 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

20 October 2021

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	25,775	22,256	48,031	49,550
<b>Charitable activities</b>					
General Advice and Advocacy		226,208	-	226,208	171,942
Client Funds		-	-	-	1,500
Action Towards Inclusion		-	18,010	18,010	21,101
Positive Progressions		-	2,030	2,030	6,136
Universal Credit Best Practice Lead		-	39,648	39,648	39,000
Help To Claim		-	17,957	17,957	20,753
Citizens Advice: Money Advice Services		-	-	-	24,130
Move To Universal Credit Project		-	-	-	11,811
Volunteer Debt Support Project		-	-	-	10,000
Financial Capability		-	5,900	5,900	3,300
EUSS Project		-	7,500	7,500	-
CAF COVID Support		-	6,260	6,260	-
Two Ridings Employment Support		-	10,000	10,000	-
Two Ridings COVID Support		-	2,000	2,000	-
Screwfix Foundation		-	5,000	5,000	-
Clothworkers Foundation		-	4,600	4,600	-
Yorkshire Dales Millennium Trust		-	10,000	10,000	-
Investment income	3	126	-	126	585
Other income		12,683	-	12,683	4,700
<b>Total</b>		<b>264,792</b>	<b>151,161</b>	<b>415,953</b>	<b>364,508</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General Advice and Advocacy		193,235	-	193,235	256,597
Property		-	20,253	20,253	20,253
Client Funds		-	1,161	1,161	1,709
Universal Credit Transitions Project		-	-	-	3,153
Action Towards Inclusion		-	18,011	18,011	21,102
Positive Progressions		-	2,031	2,031	6,136
Polish Language		-	176	176	126
Access To Justice Foundation		-	-	-	12,362
Universal Credit Best Practice Lead		-	39,649	39,649	38,999
Help To Claim		-	17,957	17,957	18,855
Citizens Advice: Money Advice Services		-	-	-	24,129
Move To Universal Credit Project		-	-	-	11,812
Volunteer Debt Support Project		-	8,697	8,697	1,303
Financial Capability		-	5,334	5,334	3,299
EUSS Project		-	7,499	7,499	-
CAF COVID Support		-	6,260	6,260	-
Two Ridings Employment Support		-	9,999	9,999	-
Two Ridings COVID Support		-	1,300	1,300	-
Screwfix Foundation		-	5,000	5,000	-
Clothworkers Foundation		-	4,600	4,600	-
Yorkshire Dales Millennium Trust		-	1,089	1,089	-



**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>Total</b>		193,235	149,016	342,251	419,835
<b>NET INCOME/(EXPENDITURE)</b>		71,557	2,145	73,702	(55,327)
<b>Transfers between funds</b>	13	1,181	(1,181)	-	-
<b>Net movement in funds</b>		72,738	964	73,702	(55,327)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		58,065	217,387	275,452	330,779
<b>TOTAL FUNDS CARRIED FORWARD</b>		130,803	218,351	349,154	275,452

The notes form part of these financial statements

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Balance Sheet  
31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	-	544,575	544,575	564,828
<b>CURRENT ASSETS</b>					
Debtors	10	-	588	588	-
Prepayments and accrued income		-	3,231	3,231	5,797
Cash at bank and in hand		145,506	12,592	158,098	80,096
		<u>145,506</u>	<u>16,411</u>	<u>161,917</u>	<u>85,893</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(14,703)	(21,966)	(36,669)	(34,347)
<b>NET CURRENT ASSETS</b>		<u>130,803</u>	<u>(5,555)</u>	<u>125,248</u>	<u>51,546</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		130,803	539,020	669,823	616,374
<b>CREDITORS</b>					
Amounts falling due after more than one year	12	-	(320,669)	(320,669)	(340,922)
<b>NET ASSETS</b>		<u>130,803</u>	<u>218,351</u>	<u>349,154</u>	<u>275,452</u>
<b>FUNDS</b>	13				
Unrestricted funds				130,803	58,065
Restricted funds				218,351	217,387
<b>TOTAL FUNDS</b>				<u>349,154</u>	<u>275,452</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

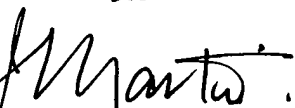
**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Balance Sheet - continued**  
**31 March 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

18<sup>th</sup>/21

A handwritten signature in black ink, appearing to read 'J I Martin', written over a horizontal dotted line.

J I Martin - Trustee

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 4% straight line
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**

	31.3.21	31.3.20
	£	£
Donations	24,778	24,297
Charitable trust donations	23,253	25,253
	<u>48,031</u>	<u>49,550</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**3. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Deposit account interest	126	585

**4. SUPPORT COSTS**

	Staff £	Office £	Premises £	Governance costs £	Totals £
General Advice and Advocacy	149,063	22,958	19,515	1,699	193,235
Property	20,253	-	-	-	20,253
Client Funds	-	-	1,161	-	1,161
Action Towards Inclusion	15,255	2,211	503	42	18,011
Positive Progressions	1,887	51	83	10	2,031
Polish Language	-	-	176	-	176
Universal Credit Best Practice Lead	37,566	962	1,031	90	39,649
Help To Claim	16,376	868	662	51	17,957
Volunteer Debt Support Project	1,142	7,523	28	4	8,697
Financial Capability	4,254	950	123	7	5,334
EUSS Project	6,491	158	824	26	7,499
CAF COVID Support	-	5,685	575	-	6,260
Two Ridings Employment Support	9,351	314	299	35	9,999
Two Ridings COVID Support	360	940	-	-	1,300
Screwfix Foundation	-	257	4,743	-	5,000
Clothworkers Foundation	-	4,600	-	-	4,600
Yorkshire Dales Millennium Trust	1,089	-	-	-	1,089
	<u>263,087</u>	<u>47,477</u>	<u>29,723</u>	<u>1,964</u>	<u>342,251</u>

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

**Staff**

	General Advice and Advocacy £	Property £	Action Towards Inclusion £	Positive Progressions £
Trustees' expenses	-	-	-	-
Wages	133,532	-	14,135	1,740
Social security	6,892	-	730	90
Training	2,931	-	217	2
Travel and subsistence	38	-	45	45
Volunteer expenses	167	-	1	-
Sundry staff costs	5,503	-	127	10
Depreciation of tangible fixed assets	-	20,253	-	-
	<u>149,063</u>	<u>20,253</u>	<u>15,255</u>	<u>1,887</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**4. SUPPORT COSTS - continued**

**Staff - continued**

	Universal Credit Best Practice Lead £	Help To Claim £	Volunteer Debt Support Project £	Financial Capability £	EUSS Project £
Trustees' expenses	-	-	-	-	-
Wages	34,948	14,918	1,074	3,941	6,090
Social security	1,804	770	55	203	314
Training	485	25	2	7	12
Travel and subsistence	2	1	-	58	1
Volunteer expenses	3	2	-	1	1
Sundry staff costs	324	660	11	44	73
Depreciation of tangible fixed assets	-	-	-	-	-
	<u>37,566</u>	<u>16,376</u>	<u>1,142</u>	<u>4,254</u>	<u>6,491</u>
				31.3.21	31.3.20
	Two Ridings Employment Support £	Two Ridings COVID Support £	Yorkshire Dales Millennium Trust £	Total activities £	Total activities £
Trustees' expenses	-	-	-	-	170
Wages	8,572	-	770	219,720	269,617
Social security	442	-	40	11,340	18,029
Training	16	360	-	4,057	5,863
Travel and subsistence	1	-	-	191	6,516
Volunteer expenses	1	-	-	176	9,759
Sundry staff costs	319	-	279	7,350	8,080
Depreciation of tangible fixed assets	-	-	-	20,253	20,253
	<u>9,351</u>	<u>360</u>	<u>1,089</u>	<u>263,087</u>	<u>338,287</u>

**Office**

	General Advice and Advocacy £	Action Towards Inclusion £	Positive Progressions £	Universal Credit Best Practice Lead £	Help To Claim £
Office insurance	1,391	36	3	48	56
Telephone	3,301	624	7	381	109
Printing and stationery	987	295	2	38	40
Postage	464	120	1	16	19
Repairs and renewals	3,268	789	5	17	38
Legal and professional fees	6,740	172	16	229	268
Reference materials	6,807	175	17	233	338
	<u>22,958</u>	<u>2,211</u>	<u>51</u>	<u>962</u>	<u>868</u>
Carried forward	22,958	2,211	51	962	868

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**4. SUPPORT COSTS - continued**

**Office - continued**

	General Advice and Advocacy £	Action Towards Inclusion £	Positive Progressions £	Universal Credit Best Practice Lead £	Help To Claim £
Brought forward	22,958	2,211	51	962	868
Sundry office expenses	-	-	-	-	-
	<u>22,958</u>	<u>2,211</u>	<u>51</u>	<u>962</u>	<u>868</u>
	Volunteer Debt Support Project £	Financial Capability £	EUSS Project £	CAF COVID Support £	Two Ridings Employment Support £
Office insurance	2	11	11	-	16
Telephone	3	627	20	2,613	108
Printing and stationery	1	29	7	-	11
Postage	1	152	4	-	5
Repairs and renewals	2	27	15	3,037	23
Legal and professional fees	7,507	52	50	-	75
Reference materials	7	52	51	-	76
Sundry office expenses	-	-	-	35	-
	<u>7,523</u>	<u>950</u>	<u>158</u>	<u>5,685</u>	<u>314</u>
				31.3.21	31.3.20
	Two Ridings COVID Support £	Screwfix Foundation £	Clothworkers Foundation £	Total activities £	Total activities £
Office insurance	28	-	-	1,602	1,742
Telephone	84	-	-	7,877	5,800
Printing and stationery	29	-	4,600	6,039	3,279
Postage	9	-	-	791	474
Repairs and renewals	522	257	-	8,000	9,882
Legal and professional fees	133	-	-	15,242	8,790
Reference materials	135	-	-	7,891	8,962
Sundry office expenses	-	-	-	35	388
	<u>940</u>	<u>257</u>	<u>4,600</u>	<u>47,477</u>	<u>39,317</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**4. SUPPORT COSTS - continued**

**Premises**

	General Advice and Advocacy £	Client Funds £	Action Towards Inclusion £	Positive Progressions £	Polish Language £
Rent	1,235	-	25	4	-
Property insurance	1,142	-	30	5	-
Light and heat	4,980	-	132	22	-
Rates	4,126	-	109	18	-
Cleaning, repairs and maintenance	7,822	-	207	34	-
Sundries	210	1,161	-	-	176
Sundry property costs	-	-	-	-	-
Legal fees	-	-	-	-	-
	<u>19,515</u>	<u>1,161</u>	<u>503</u>	<u>83</u>	<u>176</u>
	Universal Credit Best Practice Lead £	Help To Claim £	Volunteer Debt Support Project £	Financial Capability £	EUSS Project £
Rent	51	28	1	6	10
Property insurance	62	34	2	7	12
Light and heat	270	150	7	32	51
Rates	224	124	6	27	42
Cleaning, repairs and maintenance	424	235	12	51	80
Sundries	-	91	-	-	629
Sundry property costs	-	-	-	-	-
Legal fees	-	-	-	-	-
	<u>1,031</u>	<u>662</u>	<u>28</u>	<u>123</u>	<u>824</u>
				31.3.21	31.3.20
	CAF COVID Support £	Two Ridings Employment Support £	Screwfix Foundation £	Total activities £	Total activities £
Rent	-	15	-	1,375	8,500
Property insurance	-	18	-	1,312	1,741
Light and heat	-	78	-	5,722	7,180
Rates	-	65	-	4,741	1,148
Cleaning, repairs and maintenance	575	123	4,743	14,306	9,170
Sundries	-	-	-	2,267	1,710
Sundry property costs	-	-	-	-	6,383
Legal fees	-	-	-	-	1,441
	<u>575</u>	<u>299</u>	<u>4,743</u>	<u>29,723</u>	<u>37,273</u>



**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**4. SUPPORT COSTS - continued**  
**Governance costs**

Governance costs				
	General Advice and Advocacy £	Action Towards Inclusion £	Positive Progressions £	
Accountancy	1,556	38	9	
Legal and professional fees	22	1	-	
Bank charges	121	3	1	
	<u>1,699</u>	<u>42</u>	<u>10</u>	
	Universal Credit Best Practice Lead £	Help To Claim £	Volunteer Debt Support Project £	Financial Capability £
Accountancy	82	46	4	6
Legal and professional fees	1	1	-	-
Bank charges	7	4	-	1
	<u>90</u>	<u>51</u>	<u>4</u>	<u>7</u>
			31.3.21	31.3.20
	EUSS Project £	Two Ridings Employment Support £	Total activities £	Total activities £
Accountancy	25	33	1,799	1,801
Legal and professional fees	-	-	25	3,013
Bank charges	1	2	140	144
	<u>26</u>	<u>35</u>	<u>1,964</u>	<u>4,958</u>

**5. NET INCOME/(EXPENDITURE)**

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

	31.3.21 £	31.3.20 £
Depreciation - owned assets	<u>20,253</u>	<u>20,253</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

	31.3.21	31.3.20
	£	£
Trustees' expenses	-	170
	<u>          </u>	<u>          </u>

**7. STAFF COSTS**

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

	31.3.21	31.3.20
	14	12
Employees	<u>          </u>	<u>          </u>

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,481	23,069	49,550
<b>Charitable activities</b>			
General Advice and Advocacy	171,942	-	171,942
Client Funds	-	1,500	1,500
Action Towards Inclusion	-	21,101	21,101
Positive Progressions	-	6,136	6,136
Universal Credit Best Practice Lead	-	39,000	39,000
Help To Claim	-	20,753	20,753
Citizens Advice: Money Advice Services	-	24,130	24,130
Move To Universal Credit Project	-	11,811	11,811
Volunteer Debt Support Project	-	10,000	10,000
Financial Capability	-	3,300	3,300
Investment income	585	-	585
Other income	4,700	-	4,700
<b>Total</b>	<u>203,708</u>	<u>160,800</u>	<u>364,508</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General Advice and Advocacy	256,597	-	256,597
Property	-	20,253	20,253
Client Funds	-	1,709	1,709
Universal Credit Transitions Project	-	3,153	3,153
Action Towards Inclusion	-	21,102	21,102
Positive Progressions	-	6,136	6,136
Polish Language	-	126	126
Access To Justice Foundation	-	12,362	12,362
Universal Credit Best Practice Lead	-	38,999	38,999
Help To Claim	-	18,855	18,855

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Citizens Advice: Money Advice Services	-	24,129	24,129
Move To Universal Credit Project	-	11,812	11,812
Volunteer Debt Support Project	-	1,303	1,303
Financial Capability	-	3,299	3,299
<b>Total</b>	<b>256,597</b>	<b>163,238</b>	<b>419,835</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(52,889)</b>	<b>(2,438)</b>	<b>(55,327)</b>
<b>Transfers between funds</b>	<b>1,898</b>	<b>(1,898)</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(50,991)</b>	<b>(4,336)</b>	<b>(55,327)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>109,056</b>	<b>221,723</b>	<b>330,779</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>58,065</b>	<b>217,387</b>	<b>275,452</b>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020 and 31 March 2021	709,973	37,749	12,094	759,816
<b>DEPRECIATION</b>				
At 1 April 2020	145,145	37,749	12,094	194,988
Charge for year	20,253	-	-	20,253
At 31 March 2021	165,398	37,749	12,094	215,241
<b>NET BOOK VALUE</b>				
At 31 March 2021	544,575	-	-	544,575
At 31 March 2020	564,828	-	-	564,828

Included in cost or valuation of land and buildings is freehold land of £203,654 (2020 - £203,654) which is not depreciated.

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Prepayments	588	-

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21	31.3.20
	£	£
Social security and other taxes	5,803	4,001
Other creditors	1,155	709
Accrued expenses	8,958	7,061
Deferred grants and donations	20,753	22,576
	<u>36,669</u>	<u>34,347</u>

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.21	31.3.20
	£	£
Deferred grants and donations	<u>320,669</u>	<u>340,922</u>

**13. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
<b>Unrestricted funds</b>				
General Advice and Advocacy	8,065	71,557	1,181	80,803
Redundancy Provision Fund	35,000	-	-	35,000
Building Contingency	15,000	-	-	15,000
	<u>58,065</u>	<u>71,557</u>	<u>1,181</u>	<u>130,803</u>
<b>Restricted funds</b>				
Property Fund	203,654	-	-	203,654
Client Funds	3,679	840	-	4,519
Universal Credit Transitions Project	1,181	-	(1,181)	-
Polish Language	176	(176)	-	-
Volunteer Debt Support Project	8,697	(8,697)	-	-
Financial Capability	-	566	-	566
Two Ridings COVID Support	-	700	-	700
Yorkshire Dales Millennium Trust	-	8,912	-	8,912
	<u>217,387</u>	<u>2,145</u>	<u>(1,181)</u>	<u>218,351</u>
<b>TOTAL FUNDS</b>	<u>275,452</u>	<u>73,702</u>	<u>-</u>	<u>349,154</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Advice and Advocacy	264,792	(193,235)	71,557
<b>Restricted funds</b>			
Property Fund	20,253	(20,253)	-
Client Funds	2,001	(1,161)	840
Action Towards Inclusion	18,011	(18,011)	-
Positive Progressions	2,031	(2,031)	-
Polish Language	-	(176)	(176)
Universal Credit Best Practice Lead	39,649	(39,649)	-
Help To Claim	17,957	(17,957)	-
Volunteer Debt Support Project	-	(8,697)	(8,697)
Financial Capability	5,900	(5,334)	566
EUSS Project	7,499	(7,499)	-
CAF COVID Support	6,260	(6,260)	-
Two Ridings Employment Support	9,999	(9,999)	-
Two Ridings COVID Support	2,000	(1,300)	700
Screwfix Foundation	5,000	(5,000)	-
Clothworkers Foundation	4,600	(4,600)	-
Yorkshire Dales Millennium Trust	10,001	(1,089)	8,912
	<u>151,161</u>	<u>(149,016)</u>	<u>2,145</u>
<b>TOTAL FUNDS</b>	<u>415,953</u>	<u>(342,251)</u>	<u>73,702</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**13. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted funds</b>				
General Advice and Advocacy	39,056	(52,889)	21,898	8,065
Redundancy Provision Fund	55,000	-	(20,000)	35,000
Building Contingency	15,000	-	-	15,000
	109,056	(52,889)	1,898	58,065
<b>Restricted funds</b>				
Property Fund	203,654	-	-	203,654
Client Funds	1,074	2,605	-	3,679
Universal Credit Transitions Project	4,334	(3,153)	-	1,181
Polish Language	302	(126)	-	176
Access To Justice Foundation	12,360	(12,360)	-	-
Help To Claim	(1)	1,899	(1,898)	-
Volunteer Debt Support Project	-	8,697	-	8,697
	221,723	(2,438)	(1,898)	217,387
<b>TOTAL FUNDS</b>	<b>330,779</b>	<b>(55,327)</b>	<b>-</b>	<b>275,452</b>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Advice and Advocacy	203,708	(256,597)	(52,889)
<b>Restricted funds</b>			
Property Fund	20,253	(20,253)	-
Client Funds	4,314	(1,709)	2,605
Universal Credit Transitions Project	-	(3,153)	(3,153)
Action Towards Inclusion	21,102	(21,102)	-
Positive Progressions	6,136	(6,136)	-
Polish Language	-	(126)	(126)
Access To Justice Foundation	2	(12,362)	(12,360)
Universal Credit Best Practice Lead	38,999	(38,999)	-
Help To Claim	20,754	(18,855)	1,899
Citizens Advice: Money Advice Services	24,129	(24,129)	-
Move To Universal Credit Project	11,812	(11,812)	-
Volunteer Debt Support Project	10,000	(1,303)	8,697
Financial Capability	3,299	(3,299)	-
	160,800	(163,238)	(2,438)
<b>TOTAL FUNDS</b>	<b>364,508</b>	<b>(419,835)</b>	<b>(55,327)</b>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**13. MOVEMENT IN FUNDS - continued**

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General Advice and Advocacy	39,056	18,668	23,079	80,803
Redundancy Provision Fund	55,000	-	(20,000)	35,000
Building Contingency	15,000	-	-	15,000
	<hr/> 109,056	<hr/> 18,668	<hr/> 3,079	<hr/> 130,803
<b>Restricted funds</b>				
Property Fund	203,654	-	-	203,654
Client Funds	1,074	3,445	-	4,519
Universal Credit Transitions Project	4,334	(3,153)	(1,181)	-
Polish Language	302	(302)	-	-
Access To Justice Foundation	12,360	(12,360)	-	-
Help To Claim	(1)	1,899	(1,898)	-
Financial Capability	-	566	-	566
Two Ridings COVID Support	-	700	-	700
Yorkshire Dales Millennium Trust	-	8,912	-	8,912
	<hr/> 221,723	<hr/> (293)	<hr/> (3,079)	<hr/> 218,351
<b>TOTAL FUNDS</b>	<hr/> <hr/> 330,779	<hr/> <hr/> 18,375	<hr/> <hr/> -	<hr/> <hr/> 349,154

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**13. 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 £
<b>Unrestricted funds</b>			
General Advice and Advocacy	468,500	(449,832)	18,668
<b>Restricted funds</b>			
Property Fund	40,506	(40,506)	-
Client Funds	6,315	(2,870)	3,445
Universal Credit Transitions Project	-	(3,153)	(3,153)
Action Towards Inclusion	39,113	(39,113)	-
Positive Progressions	8,167	(8,167)	-
Polish Language	-	(302)	(302)
Access To Justice Foundation	2	(12,362)	(12,360)
Universal Credit Best Practice Lead	78,648	(78,648)	-
Help To Claim	38,711	(36,812)	1,899
Citizens Advice: Money Advice Services	24,129	(24,129)	-
Move To Universal Credit Project	11,812	(11,812)	-
Volunteer Debt Support Project	10,000	(10,000)	-
Financial Capability	9,199	(8,633)	566
EUSS Project	7,499	(7,499)	-
CAF COVID Support	6,260	(6,260)	-
Two Ridings Employment Support	9,999	(9,999)	-
Two Ridings COVID Support	2,000	(1,300)	700
Screwfix Foundation	5,000	(5,000)	-
Clothworkers Foundation	4,600	(4,600)	-
Yorkshire Dales Millennium Trust	10,001	(1,089)	8,912
	<u>311,961</u>	<u>(312,254)</u>	<u>(293)</u>
<b>TOTAL FUNDS</b>	<u>780,461</u>	<u>(762,086)</u>	<u>18,375</u>

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.



**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

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

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**15. PURPOSES OF RESTRICTED FUNDS**

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

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.

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.

Financial Capability - A restricted fund from Skipton Temperance Hall and the Brelms Trust to provide Financial Capability sessions alongside our general advice service.

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.

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.

EUSS Project: A restricted fund to assist local people apply to the UK Government EU Settled Status Scheme.

CAF COVID Support: A restricted fund provided by the Charities Aid Foundation to provide additional IT equipment to support remote working during COVID-19 lockdowns.

Two Ridings Employment Support: A restricted fund to provide specialist Employment Support to our volunteers, to assist with complex employment issues caused by "Furlough" and COVID-19 lockdowns.

Two Riding COVID Support: A restricted fund to provide additional phone solutions to support remote working during COVID-19 lockdowns.

Screwfix Foundation: A restricted fund to provide repairs to the roof of Audrey Burton House.

Clothworkers Foundation: A restricted fund to provide new Printers/Copiers/Scanners for both the Skipton Office and staff working from home during COVID-19 lockdowns.

Yorkshire Dales Millennium Trust: A restricted fund to provide additional support for Financial Capability interventions.

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	24,778	24,297
Charitable trust donations	23,253	25,253
	<hr/> 48,031	<hr/> 49,550
<b>Investment income</b>		
Deposit account interest	126	585
<b>Charitable activities</b>		
Grants	355,113	309,673
<b>Other income</b>		
Sundry income	12,683	4,700
	<hr/> 415,953	<hr/> 364,508
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Staff</b>		
Trustees' expenses	-	170
Wages	219,720	269,617
Social security	11,340	18,029
Training	4,057	5,863
Travel and subsistence	191	6,516
Volunteer expenses	176	9,759
Sundry staff costs	7,350	8,080
Freehold property	20,253	20,253
	<hr/> 263,087	<hr/> 338,287
<b>Office</b>		
Office insurance	1,602	1,742
Telephone	7,877	5,800
Printing and stationery	6,039	3,279
Postage	791	474
Repairs and renewals	8,000	9,882
Legal and professional fees	15,242	8,790
Reference materials	7,891	8,962
Sundry office expenses	35	388
	<hr/> 47,477	<hr/> 39,317
<b>Premises</b>		
Rent	1,375	8,500
Carried forward	1,375	8,500

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>Premises</b>		
Brought forward	1,375	8,500
Property insurance	1,312	1,741
Light and heat	5,722	7,180
Rates	4,741	1,148
Cleaning, repairs and maintenance	14,306	9,170
Sundries	2,267	1,710
Sundry property costs	-	6,383
Legal fees	-	1,441
	<hr/> 29,723	<hr/> 37,273
<b>Governance costs</b>		
Accountancy	1,799	1,801
Legal and professional fees	25	3,013
Bank charges	140	144
	<hr/> 1,964	<hr/> 4,958
Total resources expended	<hr/> 342,251	<hr/> 419,835
<b>Net income/(expenditure)</b>	<hr/> <hr/> 73,702	<hr/> <hr/> (55,327)