

**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 2018**  
**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 2018**

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**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Report of the Trustees  
for the Year Ended 31 March 2018**

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 2018. 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.

90 volunteers contributed approximately 44,000 hours of work to the bureau during the year. We estimate the value of this help at £775,000 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 4,339 clients, increasing client income by £451,113 and writing off £191,280 of client debt during the year.

We were able to secure new premises for our Ripon office in April 2017 and this has led to an increase in services we can deliver in the Ripon area.

**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 2018**

**FINANCIAL REVIEW**

**Financial position**

Incoming resources in the year were £342,958 (2016/2017 £373,983). Of this £106,077 (2016/2017 £175,703) related to project restricted activities.

A deficit of £51,390 was made in the current year (2016/2017 Deficit £39,690). At 31 March 2018 total reserves were £350,372 of which £127,110 represented unrestricted funds (2016/2017 £178,834).

**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 £120,000 should be maintained which is equal to 4 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 £65,000.

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 2018 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 2018**

**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 2018**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

K Case-Leng

R Burgin

S P Grenfell

A M Wild

- resigned 27.11.17

N H Downey

G S Yule

K M Hammond

D Willis

- appointed 6.11.17

J I Martin

- appointed 6.11.17

J Behrens

- appointed 6.11.17

**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 ..... 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 2018.

**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

9 October 2018

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Statement of Financial Activities  
for the Year Ended 31 March 2018**

	Notes	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	25,456	26,486	51,942	65,031
<b>Charitable activities</b>					
Disability Information Service		-	-	-	27,416
Mental Health Welfare		-	-	-	17,791
General Advice and Advocacy		103,454	-	103,454	155,920
Welfare Benefits		-	-	-	37,758
Client Funds		-	1,000	1,000	500
Citizens Advice; Money Advice Services Debt Advice Project		-	47,739	47,739	51,257
Universal Credit Transitions Project		-	6,000	6,000	9,000
Action Towards Inclusion		-	12,095	12,095	3,470
Skipton Refurb		-	-	-	1,000
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	3	378	-	378	690
Other income		1,817	259	2,076	4,150
<b>Total</b>		<b>236,881</b>	<b>106,077</b>	<b>342,958</b>	<b>373,983</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Disability Information Service		-	-	-	27,415
Mental Health Welfare		-	-	-	19,731
General Advice and Advocacy		184,468	-	184,468	254,268
Welfare Benefits		-	-	-	37,760
Property		-	20,253	20,253	20,253
Client Funds		-	1,331	1,331	1,300
Citizens Advice; Money Advice Services Debt Advice Project		-	47,739	47,739	51,258
Universal Credit Transitions Project		-	5,974	5,974	896
Action Towards Inclusion		-	13,967	13,967	-
Skipton Refurb		-	1,825	1,825	-
Ripon Refurb		-	7,369	7,369	792
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	-
<b>Total</b>		<b>290,245</b>	<b>104,103</b>	<b>394,348</b>	<b>413,673</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(53,364)</b>	<b>1,974</b>	<b>(51,390)</b>	<b>(39,690)</b>

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 2018**

	Notes	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
<b>Transfers between funds</b>	12	1,640	(1,640)	-	-
<b>Net movement in funds</b>		(51,724)	334	(51,390)	(39,690)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		178,834	222,928	401,762	441,452
<b>TOTAL FUNDS CARRIED FORWARD</b>		127,110	223,262	350,372	401,762

The notes form part of these financial statements

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Balance Sheet**  
**At 31 March 2018**

	Notes	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	-	605,334	605,334	629,896
<b>CURRENT ASSETS</b>					
Prepayments and accrued income		-	991	991	-
Cash at bank and in hand		133,336	31,329	164,665	201,281
		<u>133,336</u>	<u>32,320</u>	<u>165,656</u>	<u>201,281</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(6,226)	(32,964)	(39,190)	(27,735)
		<u>127,110</u>	<u>(644)</u>	<u>126,466</u>	<u>173,546</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>					
		<u>127,110</u>	<u>604,690</u>	<u>731,800</u>	<u>803,442</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>127,110</u>	<u>(381,428)</u>	<u>(381,428)</u>	<u>(401,680)</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	-	(381,428)	(381,428)	(401,680)
		<u>127,110</u>	<u>223,262</u>	<u>350,372</u>	<u>401,762</u>
<b>NET ASSETS</b>					
		<u>127,110</u>	<u>223,262</u>	<u>350,372</u>	<u>401,762</u>
<b>FUNDS</b>					
Unrestricted funds	12			127,110	178,834
Restricted funds				223,262	222,928
				<u>350,372</u>	<u>401,762</u>
<b>TOTAL FUNDS</b>					
				<u>350,372</u>	<u>401,762</u>

The notes form part of these financial statements

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Balance Sheet - continued**

**At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 ..... 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 2018**

**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**

	31.3.18	31.3.17
	£	£
Donations	17,939	20,778
Charitable trust donations	34,003	44,253
	<u>51,942</u>	<u>65,031</u>

**3. INVESTMENT INCOME**

	31.3.18	31.3.17
	£	£
Deposit account interest	<u>378</u>	<u>690</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**4. SUPPORT COSTS**

	Staff £	Office £	Premises £	Governance costs £	Totals £
General Advice and Advocacy	122,310	26,831	33,671	1,656	184,468
Property	20,253	-	-	-	20,253
Client Funds	-	-	1,331	-	1,331
Citizens Advice; Money Advice Services Debt					
Advice Project	36,757	5,521	5,277	184	47,739
Universal Credit Transitions Project	4,981	490	486	17	5,974
Action Towards Inclusion	11,493	1,266	1,171	37	13,967
Skipton Refurb	-	-	1,825	-	1,825
Ripon Refurb	-	5,499	1,870	-	7,369
NYCC	89,226	8,234	8,035	282	105,777
YCB Financial Capability	2,470	143	205	14	2,832
Positive Progressions	2,528	-	-	-	2,528
Robert Ogden Centre	-	215	-	-	215
Polish Language	-	70	-	-	70
	<u>290,018</u>	<u>48,269</u>	<u>53,871</u>	<u>2,190</u>	<u>394,348</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 2018**

**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	-	-	-	-	-
Wages	101,234	-	33,145	4,544	10,414
Social security	5,845	-	1,914	262	601
Training	1,870	-	540	15	37
Travel and subsistence	3,063	-	451	95	284
Volunteer expenses	6,993	-	31	3	7
Sundry staff costs	606	-	113	11	25
Depreciation of tangible fixed assets	2,699	20,253	563	51	125
	<u>122,310</u>	<u>20,253</u>	<u>36,757</u>	<u>4,981</u>	<u>11,493</u>
				31.3.18	31.3.17
	NYCC £	YCB Financial Capability £	Positive Progressions £	Total activities £	Total activities £
Trustees' expenses	-	-	-	-	85
Wages	82,861	1,835	2,044	236,077	260,626
Social security	4,784	106	118	13,630	18,162
Training	253	8	-	2,723	1,812
Travel and subsistence	249	500	312	4,954	3,669
Volunteer expenses	47	1	-	7,082	8,597
Sundry staff costs	174	5	54	988	111
Depreciation of tangible fixed assets	858	15	-	24,564	26,362
	<u>89,226</u>	<u>2,470</u>	<u>2,528</u>	<u>290,018</u>	<u>319,424</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE DISTRICTS LTD**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2018**

**4. SUPPORT COSTS - continued**

**Office**

	General Advice and Advocacy £	Citizens Advice; Money Advice Services Debt Advice Project £	Universal Credit Transitions Project £
Office insurance	1,082	226	20
Telephone	6,706	1,399	127
Printing and stationery	3,986	831	75
Postage	987	206	19
Repairs and renewals	7,395	1,359	123
Legal and professional fees	923	183	17
Reference materials	5,244	1,211	99
Sundry office expenses	508	106	10
	<u>26,831</u>	<u>5,521</u>	<u>490</u>

	Action Towards Inclusion £	Ripon Refurb £	NYCC £	YCB Financial Capability £
Office insurance	50	-	344	6
Telephone	311	690	2,131	37
Printing and stationery	233	-	1,267	22
Postage	46	-	314	5
Repairs and renewals	318	4,809	2,070	36
Legal and professional fees	41	-	279	5
Reference materials	243	-	1,667	29
Sundry office expenses	24	-	162	3
	<u>1,266</u>	<u>5,499</u>	<u>8,234</u>	<u>143</u>

	Robert Ogden Centre £	Polish Language £	31.3.18 Total activities £	31.3.17 Total activities £
Office insurance	-	-	1,728	1,688
Telephone	25	-	11,426	13,080
Printing and stationery	190	-	6,604	7,515
Postage	-	-	1,577	1,787
Repairs and renewals	-	-	16,110	9,396
Legal and professional fees	-	70	1,518	1,486
Reference materials	-	-	8,493	11,251
Sundry office expenses	-	-	813	510
	<u>215</u>	<u>70</u>	<u>48,269</u>	<u>46,713</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**4. SUPPORT COSTS - continued**

**Premises**

	General Advice and Advocacy £	Client Funds £	Citizens Advice; Money Advice Services Debt Advice Project £
Rent	14,932	-	2,299
Property insurance	2,192	-	351
Light and heat	4,164	-	667
Rates	644	-	103
Cleaning, repairs and maintenance	11,592	-	1,857
Sundries	147	1,331	-
Sundry property costs	-	-	-
Legal fees	-	-	-
	<u>33,671</u>	<u>1,331</u>	<u>5,277</u>

	Universal Credit Transitions Project £	Action Towards Inclusion £	Skipton Refurb £	Ripon Refurb £
Rent	212	510	-	-
Property insurance	32	78	-	-
Light and heat	61	148	-	-
Rates	10	23	-	-
Cleaning, repairs and maintenance	171	412	875	1,264
Sundries	-	-	-	-
Sundry property costs	-	-	950	286
Legal fees	-	-	-	320
	<u>486</u>	<u>1,171</u>	<u>1,825</u>	<u>1,870</u>

	NYCC £	YCB Financial Capability £	Total activities £	Total activities £
Rent	3,500	89	21,542	18,949
Property insurance	535	14	3,202	1,688
Light and heat	1,016	26	6,082	5,612
Rates	157	4	941	608
Cleaning, repairs and maintenance	2,827	72	19,070	12,495
Sundries	-	-	1,478	1,671
Sundry property costs	-	-	1,236	2,413
Legal fees	-	-	320	1,777
	<u>8,035</u>	<u>205</u>	<u>53,871</u>	<u>45,213</u>

31.3.18 31.3.17



**CITIZENS ADVICE CRAVEN AND HARROGATE DISTRICTS LTD**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2018**

**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	1,357	151	15	33
AGM and meeting expenses	-	-	-	-
Legal and professional fees	6	1	-	-
Sundry governance expenses	151	17	2	4
Bank charges	142	15	-	-
	<u>1,656</u>	<u>184</u>	<u>17</u>	<u>37</u>
			31.3.18	31.3.17
	NYCC £	YCB Financial Capability £	Total activities £	Total activities £
Accountancy	232	12	1,800	1,799
AGM and meeting expenses	-	-	-	22
Legal and professional fees	1	-	8	13
Sundry governance expenses	26	1	201	216
Bank charges	23	1	181	273
	<u>282</u>	<u>14</u>	<u>2,190</u>	<u>2,323</u>

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

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

	31.3.18	31.3.17
	£	£
Depreciation - owned assets	<u>24,562</u>	<u>26,362</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

**Trustees' expenses**

	31.3.18	31.3.17
	£	£
Trustees' expenses	<u>-</u>	<u>85</u>

There were no trustees' expenses paid for the year ended 31 March 2018.

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**7. STAFF COSTS**

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

	31.3.18	31.3.17
Employees	16	15
	<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	37,598	27,433	65,031
<b>Charitable activities</b>			
Disability Information Service	-	27,416	27,416
Mental Health Welfare	-	17,791	17,791
General Advice and Advocacy	155,920	-	155,920
Welfare Benefits	-	37,758	37,758
Client Funds	-	500	500
Citizens Advice; Money Advice Services Debt Advice Project	-	51,257	51,257
Universal Credit Transitions Project	-	9,000	9,000
Action Towards Inclusion	-	3,470	3,470
Skipton Refurb	-	1,000	1,000
Investment income	690	-	690
Other income	4,072	78	4,150
<b>Total</b>	<u>198,280</u>	<u>175,703</u>	<u>373,983</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Disability Information Service	-	27,415	27,415
Mental Health Welfare	-	19,731	19,731
General Advice and Advocacy	254,268	-	254,268
Welfare Benefits	-	37,760	37,760
Property	-	20,253	20,253
Client Funds	-	1,300	1,300
Citizens Advice; Money Advice Services Debt Advice Project	-	51,258	51,258
Universal Credit Transitions Project	-	896	896
Ripon Refurb	-	792	792
<b>Total</b>	<u>254,268</u>	<u>159,405</u>	<u>413,673</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(55,988)</u>	<u>16,298</u>	<u>(39,690)</u>
<b>Transfers between funds</b>	<u>2,647</u>	<u>(2,647)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>(53,341)</u>	<u>13,651</u>	<u>(39,690)</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	232,175	209,277	441,452
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>178,834</u>	<u>222,928</u>	<u>401,762</u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2017 and 31 March 2018	<u>709,973</u>	<u>37,749</u>	<u>12,094</u>	<u>759,816</u>
<b>DEPRECIATION</b>				
At 1 April 2017	84,387	33,439	12,094	129,920
Charge for year	<u>20,252</u>	<u>4,310</u>	<u>-</u>	<u>24,562</u>
At 31 March 2018	<u>104,639</u>	<u>37,749</u>	<u>12,094</u>	<u>154,482</u>
<b>NET BOOK VALUE</b>				
At 31 March 2018	<u>605,334</u>	<u>-</u>	<u>-</u>	<u>605,334</u>
At 31 March 2017	<u>625,586</u>	<u>4,310</u>	<u>-</u>	<u>629,896</u>

Included in cost or valuation of land and buildings is freehold land of £203,654 (2017 - £203,654) which is not depreciated.

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

	31.3.18 £	31.3.17 £
Social security and other taxes	4,346	4,761
Other creditors	290	923
Accrued expenses	1,801	1,798
Deferred grants and donations	<u>32,753</u>	<u>20,253</u>
	<u>39,190</u>	<u>27,735</u>

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

	31.3.18 £	31.3.17 £
Deferred grants and donations	<u>381,428</u>	<u>401,680</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**12. MOVEMENT IN FUNDS**

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.18 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>401,762</u>	<u>(51,390)</u>	<u>-</u>	<u>350,372</u>

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	131,104	(184,468)	(53,364)
NYCC	105,777	(105,777)	-
	<u>236,881</u>	<u>(290,245)</u>	<u>(53,364)</u>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>342,958</u>	<u>(394,348)</u>	<u>(51,390)</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
<b>Unrestricted Funds</b>				
General Advice and Advocacy	162,175	(55,988)	2,647	108,834
Redundancy Provision Fund	70,000	-	(15,000)	55,000
Building Contingency	-	-	15,000	15,000
	<u>232,175</u>	<u>(55,988)</u>	<u>2,647</u>	<u>178,834</u>
<b>Restricted Funds</b>				
Mental Health Welfare	4,586	(1,939)	(2,647)	-
Property Fund	203,654	-	-	203,654
Client Funds	1,037	(223)	-	814
Universal Credit Transitions Project	-	8,104	-	8,104
Action Towards Inclusion	-	3,470	-	3,470
Skipton Refurb	-	4,678	-	4,678
Ripon Refurb	-	2,208	-	2,208
	<u>209,277</u>	<u>16,298</u>	<u>(2,647)</u>	<u>222,928</u>
<b>TOTAL FUNDS</b>	<u>441,452</u>	<u>(39,690)</u>	<u>-</u>	<u>401,762</u>

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	198,280	(254,268)	(55,988)
<b>Restricted funds</b>			
Welfare Benefits	37,760	(37,760)	-
Disability Information Service North Yorkshire	27,415	(27,415)	-
Mental Health Welfare	17,792	(19,731)	(1,939)
Property Fund	20,253	(20,253)	-
Client Funds	1,077	(1,300)	(223)
Citizens Advice: Money Advice Services Debt Advice Project	51,258	(51,258)	-
Universal Credit Transitions Project	9,000	(896)	8,104
Action Towards Inclusion	3,470	-	3,470
Skipton Refurb	4,678	-	4,678
Ripon Refurb	3,000	(792)	2,208
	<u>175,703</u>	<u>(159,405)</u>	<u>16,298</u>
<b>TOTAL FUNDS</b>	<u>373,983</u>	<u>(413,673)</u>	<u>(39,690)</u>

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018**

**12. MOVEMENT IN FUNDS - continued**

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 2018.

**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.

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.

**CITIZENS ADVICE CRAVEN AND HARROGATE  
DISTRICTS LTD**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2018**

	31.3.18 £	31.3.17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	17,939	20,778
Charitable trust donations	34,003	44,253
	<hr/> 51,942	<hr/> 65,031
<b>Investment income</b>		
Deposit account interest	378	690
<b>Charitable activities</b>		
Grants	288,562	304,112
<b>Other income</b>		
Sundry income	2,076	4,150
	<hr/> 342,958	<hr/> 373,983
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Staff</b>		
Trustees' expenses	-	85
Wages	236,077	260,626
Social security	13,630	18,162
Training	2,723	1,812
Travel and subsistence	4,954	3,669
Volunteer expenses	7,082	8,597
Sundry staff costs	988	111
Freehold property	20,253	20,253
Fixtures and fittings	4,311	5,454
Computer equipment	-	655
	<hr/> 290,018	<hr/> 319,424
<b>Office</b>		
Office insurance	1,728	1,688
Telephone	11,426	13,080
Printing and stationery	6,604	7,515
Postage	1,577	1,787
Repairs and renewals	16,110	9,396
Legal and professional fees	1,518	1,486
Reference materials	8,493	11,251
Sundry office expenses	813	510
	<hr/> 48,269	<hr/> 46,713
<b>Premises</b>		
Rent	21,542	18,949
Property insurance	3,202	1,688
Carried forward	24,744	20,637

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 2018**

	31.3.18	31.3.17
	£	£
<b>Premises</b>		
Brought forward	24,744	20,637
Light and heat	6,082	5,612
Rates	941	608
Cleaning, repairs and maintenance	19,070	12,495
Sundries	1,478	1,671
Sundry property costs	1,236	2,413
Legal fees	320	1,777
	<hr/>	<hr/>
	53,871	45,213
<b>Governance costs</b>		
Accountancy	1,800	1,799
AGM and meeting expenses	-	22
Legal and professional fees	8	13
Sundry governance expenses	201	216
Bank charges	181	273
	<hr/>	<hr/>
	2,190	2,323
	<hr/>	<hr/>
<b>Total resources expended</b>	394,348	413,673
	<hr/>	<hr/>
<b>Net expenditure</b>	(51,390)	(39,690)
	<hr/> <hr/>	<hr/> <hr/>