

REGISTERED COMPANY NUMBER: 07890996 (England and Wales)
REGISTERED CHARITY NUMBER: 1146084

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019
FOR**

**CITIZENS ADVICE MID-NORTH
YORKSHIRE LIMITED**

Momentum Taxation and Accountancy Ltd
Harelands Courtyard Offices
Moor Road
Melsonby
Richmond
North Yorkshire
DL10 5NY

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

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FOR THE YEAR ENDED 31 MARCH 2019**

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**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

Objectives and aims

Objectives

The company is a charity and exists to promote its charitable purpose for the benefit of the community in Mid North Yorkshire by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Aims, objectives, strategies and activities

Citizens Advice Mid-North Yorkshire aims to enable the people within their area to gain access to information, advice and assistance necessary to participate fully within the community. To this end the service strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available or through an inability to express their needs effectively. In addition, it endeavours to exercise a responsible influence on the development of social policies and services, both locally and nationally.

The Service does not anticipate any major changes in the next year.

Public benefit

The trustees are satisfied that the charitable activities are in line with the Charities Commission guidance on public benefit.

Significant activities

The principal activity of the Service is the provision of free, confidential and impartial advice, information and counsel to members of the public. This is provided through several service in the area together with outreach centres across Hambleton, Richmondshire, Selby and Ryedale. In addition to generalist advice, the following specialist advisory services were provided:

- Delivery of face-to-face debt advice targeted in particular at financially excluded clients
- Financial Capability advice to help people develop the skills and confidence to avoid financial crisis
- Rural Outreach Service assisting clients with a diverse range of problems and issues
- Provision of Welfare Benefits advice across Hambleton, Richmondshire, Ryedale and Selby
- Provision of Pension Wise, a central Government funded project managed by Citizens Advice National
- Delivery of Winter Health Co-ordination contract, funded by NYCC across the North Yorkshire.
- Provision of Help to Claim support and advise to enable people to claim Universal Credit

Provision of these services is through a variety of channels including face to face, via telephone and through webchat.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

OBJECTIVES AND ACTIVITIES

Contribution of volunteers

The Bureau receives help and support in the form of voluntary assistance in advising the public and administering the Bureau. Our volunteers contributed 29,052 hours of work to the Bureau during the year. We estimate the value of this help at £493,891.

We extend our thanks to our team of skilled and dedicated staff and volunteers whose commitment to the Bureau has played a major part in its success. Their continuing enthusiasm and hard work has enabled the Bureau to respond to the ever increasing demand for our services.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During 2018-19 the Bureau's general activities were mainly financed by grants from North Yorkshire County Council, Hambleton, Richmondshire, Selby and Ryedale District Council. In addition, specific projects were funded by

- Money Advice Service
- Department of Work and Pensions
- The Big Lottery Awards for All and Reaching Communities
- European Social Fund
- Community First
- Parish and Town Councils were also financially supportive

It has been a year of uncertainties waiting for decisions from funders whether we would receive funding and how much. In the past the Service has met challenges by adapting and embracing new ways of working and everyone involved with the Service, volunteers, staff and board members are ready to face the next challenge and take advantage of any opportunities to retain the service in the area of Mid-North Yorkshire.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

FINANCIAL REVIEW

Financial position

Incoming resources in the year were £879,785 (2017-18 £784,984) and, of this total, £496,498 (2017-18 £449,252) related to project restricted activities.

Reserves Policy

The Service is required to ensure that resources are available for each financial year to meet any reasonable foreseeable contingency. In current times it is difficult to make projections of income over extended periods but the Board maintains projections of income for at least two years ahead. It will take steps to ensure that the possible cessation of one or more funding streams would not present so serious a challenge to the future of the Service that it could not be managed so as to continue to provide a best value advice service.

In considering the likely costs that will arise should there be a significant reduction income, the Board have determined that reserves of £140,400 should be maintained which is equivalent to six months normal operating expenditure.

The trustees have designated amounts from unrestricted reserves for the following purposes:

- Contingency reserve - Set aside to cover costs arising from the Service's closure e.g. redundancy payments, equipment lease liabilities
- Renovations reserve - Costs of renovations at the Service's freehold and leasehold premises

At the 31 March 2018, the total designated was £110,950.

Funding sources

The Service is extremely grateful to all the above funders, together with North Yorkshire County Council, Hambleton District Council, Richmondshire, Selby and Ryedale and various parish and town councils and other bodies.

Funds in deficit

There were no funds in deficit, other than a small deficit on the ESF Action Towards Inclusion Funds which will be recovered in the current year.

FUTURE PLANS

In the continuing financial environment of public spending cuts and welfare reform, our services will continue to enable us to investigate improving access by better use of telephone advice and online facilities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee incorporated on 22 December 2011 and registered as a charity on 28 February 2012. It commenced trading on 1 April 2012 when it acquired the assets and liabilities of the Hambleton Citizens Advice Service and the Richmondshire Citizens Advice Service.

The company was established under a Memorandum of Association, which sets out the objects and powers of the charitable company and is governed under its Articles of Association. The maximum liability of each member of the company is £1 and at 31 March 2019 it had 11 members.

Recruitment and appointment of trustees

Members of the Board

Members of the Board who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are given on page 5.

The maximum number of trustees is fifteen and the minimum is three. Appointment is by election at the Annual General Meeting or by being co-opted by the Board, provided that, on appointment the total number of co-opted trustees does not exceed one third of the total number of trustees.

All elected trustees shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected. All co-opted trustees shall retire from office at the third annual general meeting following the meeting of the Board at which they were appointed but may then be elected or reappointed.

The charity wishes its Board to be representative of the local communities as well as containing the range of skills necessary to provide leadership and good governance. All trustees give their time voluntarily and any expenses reclaimed by trustees are set out in the notes to the financial statements.

Organisational structure

The Board is responsible for setting the strategic direction of the Bureau and it meets quarterly to administer the charity. Only trustees may vote at these meetings, but they are assisted in their decision making by recommendations from the various sub-committees and by the advice of representatives from staff, volunteers and funders who attend the meetings.

The Chief Executive is appointed by the Board to manage the day to day operations of the charity. Full details of the current staff, volunteers and board observers are provided in the Bureau's annual report.

Induction and training of new trustees

Trustees are recruited and trained in accordance with Citizens Advice policies and procedures.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07890996 (England and Wales)

Registered Charity number

1146084

Registered office

277 High Street

North End

Northallerton

North Yorkshire

DL7 8DW

Trustees

Mrs Rachel Louise Allen		- resigned 7/11/2018
Mr Carl Anthony Les	Chairman	
Mrs Christine Brown		
Councillor Lawrence Grose		
Mr Kevin McGready		
Mr Neal Porter		- resigned 7/11/2018
Mr Mark Hoggard		
Mr Robert Pringle	Vice Chairman	
Ms Claire Elizabeth Chambers		- resigned 7/11/2018
Ms Laura Tunney		
Mr Martin Charles Collins		
Mrs Gillian Cooke		- resigned 7/11/2018
Ms Claire Elizabeth Wesley		- resigned 7/11/2018
Mrs Janet Elizabeth Sharp		
Mrs Caroline Grant Goodrick		
Ms Melanie Ann Davis		-app 7/11/2018
Company Secretary		
Ms Carol Ann Shreeve		

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

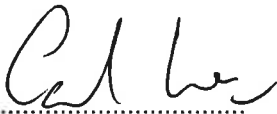
Momentum Taxation and Accountancy Ltd
Harelands Courtyard Offices
Moor Road
Melsonby
Richmond
North Yorkshire
DL10 5NY

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6/11/19 and signed on its behalf by:



.....
Carl Anthony Les - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CITIZENS ADVICE MID-NORTH
YORKSHIRE LIMITED**

Independent examiner's report to the trustees of Citizens Advice Mid-North Yorkshire Limited ('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 ACCA 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

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CITIZENS ADVICE MID-NORTH
YORKSHIRE LIMITED

*P. Cartwright Momentum Taxation
and Accountancy Ltd*

P Cartwright
ACCA
Momentum Taxation and Accountancy Ltd
Harelands Courtyard Offices
Moor Road
Melsonby
Richmond
North Yorkshire
DL10 5NY

Date: 28.11.19

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019

		Unrestricted funds	Restricted funds	Total	2019 funds	Total	2018 funds
	Notes	£	£		£		£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	9,367	-		9,367		4,121
Charitable activities	5						
General		352,939	494,593		847,532		741,994
Other trading activities	3	20,616	1,905		22,521		12,616
Investment income	4	365	-		365		246
Total		383,287	496,498		879,785		758,977
EXPENDITURE ON							
Charitable activities	6						
General		326,666	500,529		827,195		850,159
Total		326,666	500,529		827,195		850,159
NET INCOME/(EXPENDITURE)		56,621	(4,031)		52,590		(91,182)
Transfers between funds	17	958	(958)		-		-
Net movement in funds		57,579	(4,989)		52,590		(91,182)
RECONCILIATION OF FUNDS							
Total funds brought forward		236,384	402,449		638,833		704,009
Transferred from Ryedale							26,006
TOTAL FUNDS CARRIED FORWARD		<u>293,963</u>	<u>397,460</u>		<u>691,423</u>		<u>638,833</u>

The notes form part of these financial statements

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

**BALANCE SHEET
AT 31 MARCH 2019**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS						
Tangible assets	13	344,667	-	344,667	344,667	353,344
CURRENT ASSETS						
Debtors	14	25,408	-	25,408	25,408	8,825
Cash at bank and in hand		<u>336,450</u>	<u>37,831</u>	<u>374,281</u>	<u>374,281</u>	<u>299,092</u>
		706,525	37,831	744,356	744,356	661,261
CREDITORS						
Amounts falling due within one year	15	(52,933)	-	(52,933)	(52,933)	(22,428)
NET CURRENT ASSETS/(LIABILITIES)						
		<u>653,592</u>	<u>37,831</u>	<u>691,423</u>	<u>691,423</u>	<u>638,833</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>653,592</u>	<u>37,831</u>	<u>691,423</u>	<u>691,423</u>	<u>638,833</u>
NET ASSETS						
		<u>653,592</u>	<u>37,831</u>	<u>691,423</u>	<u>691,423</u>	<u>638,833</u>
FUNDS						
	17					
Unrestricted funds				293,963	293,963	236,384
Restricted funds				<u>397,460</u>	<u>397,460</u>	<u>402,449</u>
TOTAL FUNDS						
				<u>691,423</u>	<u>691,423</u>	<u>638,833</u>

The notes form part of these financial statements

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

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 on6/11/19..... and were signed on its behalf by:



.....
Mark Hoggard -Treasurer

The notes form part of these financial statements

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	- 2% on cost
Plant & Machinery	-25% on cost

Taxation

The charitable 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.

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	<u>9,367</u>	<u>4,121</u>

3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Room hire/Misc income	<u>22,521</u>	<u>12,616</u>

4. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	<u>365</u>	<u>246</u>

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

5. INCOME FROM CHARITABLE ACTIVITIES

	2019	2018
	£	£
Restricted Funds		
MASDAP	52,010	52,010
Macmillan Cancer Support	-	9,777
Pension wise	105,316	63,221
Rural Reach	40,993	79,023
ESF Action	90,300	73,056
Advice Matters	97,532	90,997
Selby Advice Network	-	325
Bus & Refurb	-	17,800
Winter Health	76,125	50,500
Aged Veterans	16,724	12,543
Help to claim	10,394	-
Advice Bus	5,200	-
	<u>494,594</u>	<u>449,252</u>
Unrestricted Funds		
Richmondshire District Council	30,480	35,480
Town Councils	7,250	5,700
Hambleton District Council	27,450	27,450
Financial Development	22,564	29,588
Selby District Council	38,275	39,230
Selby Town Council	12,500	12,000
North Yorkshire County Council	153,481	143,042
Broadband - Ryedale	-	250
Locality Grants	813	-
Ryedale District Council	60,125	-
	<u>352,938</u>	<u>292,740</u>
	<u>847,532</u>	<u>741,992</u>

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7)	Support costs (See note 8)	Totals
	£	£	£
Costs	<u>733,655</u>	<u>93,540</u>	<u>827,195</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2019 £	2018 £
Staff costs	598,898	593,731
Rent & Rates	29,481	42,211
Insurance	332	1,491
Light and heat	20,989	18,408
Volunteer Expenses	28,794	24,136
Staff Travel	18,664	16,666
Staff Training	2,416	2,481
Staff Recruitment	533	543
Repairs & Maintenance	25,547	59,914
Depreciation	<u>8,001</u>	<u>8,001</u>
	<u>733,655</u>	<u>767,582</u>

8. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Costs	<u>82,368</u>	<u>9,276</u>	<u>676</u>	<u>1,220</u>	<u>93,540</u>
	<u>82,368</u>	<u>9,276</u>	<u>676</u>	<u>1,220</u>	<u>93,540</u>

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

Support costs, are as follows:

8. SUPPORT COSTS - continued

Management

	2019	2018
	£	£
Sundries	6,210	8,169
Insurance	2,678	1,532
Telephone	17,752	14,548
Postage and stationery	13,892	10,199
Reference Materials	8,886	14,928
IT Equipment & Support	9,131	14,859
Publicity	2,519	5,498
Partnership Payments	<u>21,300</u>	<u>-</u>
	<u>82,368</u>	<u>69,733</u>

Finance

	2019	2018
	£	£
Trustees' expenses	25	-
Bank charges	280	65
ESF/ATI Project Participant Expenses	3,923	-
Advice Bus Refurb & Start Up Costs	<u>5,048</u>	<u>-</u>
	<u>9,276</u>	<u>65</u>

Other

	2019	2018
	£	£
Depreciation of tangible fixed assets	<u>676</u>	<u>2,169</u>

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

8. SUPPORT COSTS - continued

Governance costs

	2019	2018
	£	£
Accountancy and legal fees	1,080	82
Legal fees	<u>140</u>	<u>10,527</u>
	<u>1,220</u>	<u>10,609</u>

9. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Depreciation - owned assets	<u>8,677</u>	<u>10,170</u>

10. 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

	2019	2018
	£	£
Trustees' expenses	<u>25</u>	<u>-</u>

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

11. STAFF COSTS

	£
Wages	587,300

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

Full time Equivalent	<u>23.25</u>
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12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,827	-	31,827
Charitable activities			
General	291,042	449,250	740,292
Other trading activities	12,616	-	12,616
Investment income	<u>246</u>	<u>-</u>	<u>246</u>
Total	335,731	449,250	784,981
EXPENDITURE ON			
Charitable activities			
General	<u>421,754</u>	<u>428,404</u>	<u>850,158</u>
Total	421,754	428,404	850,158
NET INCOME/(EXPENDITURE)	(86,023)	20,846	(65,177)
Transfers between funds	<u>1,462</u>	<u>(1,462)</u>	<u>-</u>
Net movement in funds	(84,561)	19,384	(65,177)

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	671,697	32,311	704,008
TOTAL FUNDS CARRIED FORWARD	<u>587,136</u>	<u>51,695</u>	<u>638,831</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 April 2018 and 31 March 2019	<u>333,621</u>	<u>51,943</u>	<u>14,932</u>	<u>400,496</u>
DEPRECIATION				
At 1 April 2018	41,775	1,039	4,338	47,152
Charge for year	<u>6,962</u>	<u>1,039</u>	<u>676</u>	<u>8,677</u>
At 31 March 2019	<u>48,737</u>	<u>2,078</u>	<u>5,014</u>	<u>55,829</u>
NET BOOK VALUE				
At 31 March 2019	<u>284,884</u>	<u>49,865</u>	<u>9,918</u>	<u>344,667</u>
At 31 March 2018	<u>291,846</u>	<u>50,904</u>	<u>10,594</u>	<u>353,344</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Accrued income	18,158	7,250
Prepayments	<u>7,250</u>	<u>1,575</u>
	<u>25,408</u>	<u>8,825</u>

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Social security and other taxes	10,829	-
Other creditors	5,392	1,911
Deferred income	24,098	-
Accrued expenses	<u>12,614</u>	<u>20,517</u>
	<u>52,933</u>	<u>22,428</u>

CITIZENS ADVICE MID-NORTH YORKSHIRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

17. MOVEMENT IN FUNDS

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	58,880	22,472	6,715	88,067
Fixed Assets	1,355	(676)		679
Premises	-	10,222	(10,222)	-
Designated	130,950	-	-	130,950
Financial Development	43,016	10,454	-	53,470
NYCC	2,183	18,614	-	20,797
Renovations	-	(4,465)	4,465	-
	<u>236,384</u>	<u>56,621</u>	<u>958</u>	<u>293,963</u>
Restricted funds				
Advice Bus Service	-	(2,127)	2,127	-
Building	342,751	(11,090)	-	331,661
Pension wise	(116)	4,862	-	4,746
MASDAP	-	1,528	(1,528)	-
Rural Reach	3,672	(3,174)	(498)	-
ESF Action Towards Inclusion	(2,455)	140	-	(2,315)
Selby Advice Network	2,625	(742)	-	1,883
Bus & Refurb	8,560	(7,501)	(1,059)	-
Winter Health	26,846	14,783	-	41,629
Advice Matters	5,321	(2,013)	-	3,308
Aged Veterans	6,005	(387)	-	5,618
Help to Claim	-	1,690	-	1,690
Fixed Assets	<u>9,240</u>	<u>-</u>	<u>-</u>	<u>9,240</u>
	<u>402,449</u>	<u>(4,031)</u>	<u>(958)</u>	<u>397,460</u>
TOTAL FUNDS	<u><u>638,833</u></u>	<u><u>52,590</u></u>	<u><u>-</u></u>	<u><u>691,423</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	195,794	(173,322)	22,472
Fixed Assets		(676)	(676)
Premises	11,447	(1,225)	10,222
Financial Development	22,564	(12,110)	10,454
NYCC	153,482	(134,868)	18,614
Renovations	-	(4,465)	(4,465)
	<u>383,287</u>	<u>(326,666)</u>	<u>56,621</u>
Restricted funds			
Advice Service Fund	5,201	(7,328)	(2,127)
Pension wise	105,317	(100,455)	4,862
MASDAP	52,009	(50,481)	1,528
Rural Reach	40,992	(44,166)	(3,174)
ESF Action Towards Inclusion	90,300	(90,160)	140
Selby Advice Network	-	(742)	(742)
Bus & Refurb	-	(7,501)	(7,501)
Winter Health	78,030	(63,247)	14,783
Advice Matters	97,531	(99,544)	(2,013)
Aged Veterans	16,724	(17,111)	(387)
Help to Claim	10,394	(8,704)	1,690
Building	-	(11,090)	(11,090)
Fixed Assets	-	-	-
	<u>496,498</u>	<u>(500,529)</u>	<u>(4,031)</u>
TOTAL FUNDS	<u><u>879,785</u></u>	<u><u>(827,195)</u></u>	<u><u>52,590</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

17. 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 fund	204,956	(62,176)	(82,545)	60,235
Premises	-	11,300	(11,300)	-
Designated	130,950			130,950
Financial Development	35,489	7,527	-	43,016
Selby Fixed Assets	1,493	(1,493)	-	-
NYCC	-	2,183	-	2,183
Renovations	-	(43,364)	43,364	-
	<u>372,888</u>	<u>(86,023)</u>	<u>(50,481)</u>	<u>236,384</u>
Restricted Funds				
Macmillan Cancer Support	5,473	(5,597)	124	-
Building	298,810	(8,001)	51,943	342,751
Pension wise	-	(116)	-	(116)
MASDAP	-	1,586	(1,586)	-
Rural Reach	3,839	(167)	-	3,672
ESF Action Towards Inclusion	18,127	(20,582)	-	(2,455)
Selby Advice Network	2,916	(291)	-	2,625
Bus & Refurb	-	17,800	(9,240)	8,560
Winter Health	-	26,846	-	26,846
Advice Matters	1,956	3,365	-	5,321
Aged Veterans	-	6,005	-	6,005
Fixed Assets Vehicles	-	-	9,240	9,240
	<u>331,121</u>	<u>20,848</u>	<u>50,481</u>	<u>402,449</u>
TOTAL FUNDS	<u>704,009</u>	<u>(65,175)</u>	<u>-</u>	<u>638,833</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,175	(213,351)	(62,176)
Premises	11,926	(626)	11,300
Financial Development	29,588	(22,061)	7,527
NYCC	143,043	(140,860)	2,183
Renovations	-	(43,364)	(43,364)
Selby Fixed Assets	-	(1,493)	(1,493)
	<u>335,732</u>	<u>(421,755)</u>	<u>(86,023)</u>
Restricted funds			
Macmillan Cancer Support	9,776	(15,373)	(5,597)
Pension wise	63,221	(63,337)	(116)
MASDAP	52,011	(50,425)	1,586
Rural Reach	79,023	(79,190)	(167)
ESF Action Towards Inclusion	73,057	(93,639)	(20,582)
Selby Advice Network	325	(616)	(291)
Bus & Refurb	17,800	-	17,800
Winter Health	50,500	(23,654)	26,846
Advice Matters	90,996	(87,631)	3,365
Aged Veterans	12,543	(6,538)	6,005
Building	-	(8,001)	(8,001)
	<u>449,252</u>	<u>(428,404)</u>	<u>20,848</u>
TOTAL FUNDS	<u><u>784,984</u></u>	<u><u>(850,159)</u></u>	<u><u>(65,175)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

18. RELATED PARTY DISCLOSURES

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

19. PURPOSES OF RESTRICTED FUNDS

Building

The fund was used to purchase the freehold property at Northallerton which would be refundable to the Big Lottery on subsequent disposal of the property. The balance will fund the future depreciation of the freehold property and other fixed assets purchased with the funding.

Money Advice Service Debt Advice Project (MASDAP)

This fund is to provide advice to individuals experiencing financial difficulty in the Hambleton and Richmondshire areas

Welfare Benefits

This fund is for promoting the uptake of welfare benefits.

The Big Lottery Fund (Rural Reach)

This fund is a continuation of the Reaching Richmondshire fund to provide a service offering advice and support to people residing in the rural communities of Hambleton and Richmondshire via outreach, home visits, telephone and email.

Pension Wise

This is a project to provide information on pension access rights for those who are aged 55 years and over across the whole of North Yorkshire and York.

The Big Lottery Fund (Advice Matters)

Based in Selby, the project delivers welfare benefits and debt advice to individuals and to front line workers in other organisations. The funding also enables us to recruit and train volunteers to deliver advice on any matter.

Action Towards Inclusion

Action Towards Inclusion is a project in York, North Yorkshire and East Riding over the next 3 years which is part of the national Building Better Opportunities programme, funded by the Big Lottery Fund and European Social Fund.

It will see 60+ organisations engage with and provide mentoring and support around health, finance and skills to 2,000 of the most disadvantaged individuals in the community experiencing a range of complex challenges.

Participants will be economically inactive or unemployed and through the project we will support individuals to overcome barriers and move closer towards employment as well as addressing a range of social issue such as poverty and social exclusion.

Army Covenant Aged Veterans Fund

CAMNY is one of the 14 partners that are supporting veterans across North Yorkshire providing practical support and companionship to improve older veterans well being and services to assist individuals in their needs.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

19. cont.

Warm & Well in North Yorkshire

Funded by NYCC as part of the Winter Health Partnership enables NYCC to meet their public health requirements to provide a countrywide single point to gather referrals and to tackle the causes of fuel poverty and excess winter deaths.

Help to Claim

Funded by DWP to provide support and advice for individuals claiming Universal Credit for the first time.

20. PENSION COSTS

The company participates in the National Employment Savings Trust pension scheme which operates on a defined contribution basis. The scheme is open to all employees at any time. The assets of the scheme are held separately from those of the company in an independently administered fund. There were no contributions payable or outstanding at the year end.