

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2016
for

CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU



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

CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU

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for the Year Ended 31 March 2016

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**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Report of the Trustees
for the Year Ended 31 March 2016**

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 2016. 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 for Smaller Entities (the FRSSE) (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.

In addition to the continuing provision of high quality advisory services to the local community the primary objectives for the year were to extend the means of service provision to include telephone advice, and to establish a specialist debt advisory service staffed by appropriately qualified personnel.

To obtain the necessary funding to provide the additional services applications were made to various local and national providers of community finance. Advertisements were placed in the local press for advisory staff both as paid employees and volunteers, induction and training being provided to the extent that necessary knowledge and skills were not pre-existing.

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, Bentham and Ingleton. In addition to generalist advice the following specialist advisory services were provided:

- i) Specialist Advice for Mental Health Users
- ii) Specialist Welfare Benefit and Debt provision
- iii) Housing advice at Court
- iv) Right to Know Project
- v) Craven Volunteer Advice Network

Advisory services were provided through face-to-face consultations, telephone advice lines, email and various outreach services in the Craven District.

Contribution of Volunteers

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

75 volunteers contributed approximately 40,000 hours of work to the bureau during the year. We estimate the value of this help at £723,000 in respect of the current year.

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Report of the Trustees
for the Year Ended 31 March 2016**

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, Bentham and Ingleton, home visiting services in all the offices and specialist representation in court in Harrogate and in the Employment Tribunal in Leeds.

The serviced saw 5024 new clients on average 2.4 times.

Major changes were the notice received to leave the Ripon office which took place on 31st March. This was due to the unsafe nature of the building. Also we received notice of a reduction in our funding from Harrogate Borough Council from £114,000 per annum to £70,000 per annum for the next three years.

Investment Activities

The charity does not currently hold material investments.

FINANCIAL REVIEW

Financial position

Incoming resources in the year were £444,539 (2014/2015 £ 501,804). Of this £213,562 (2014/2015 £285,685) related to project restricted activities.

A deficit of £50,274 was made in the current year (2014/2015 Surplus £107,621.). At 31 March 2016 total reserves were £441,452 of which £232,175 represented unrestricted funds (2014/2015 £216,472).

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 North Yorkshire County Council for mental health advice and disability information and 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 Anywhere is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The local Citizens Advice will maintain a projection of income for at least 3 years ahead 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 £200,000 should be maintained which is equal to 6 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 £70,000.

Taxation - the charity is currently exempt from corporation tax.

Craven and Harrogate Districts Citizens Advice Bureau

Report of the Trustees **for the Year Ended 31 March 2016**

FINANCIAL REVIEW

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.

The trustees aim to spend within their revenue funding and this will necessitate a restructure of the posts funded from the core.

The Trustees are aware that their funding from North Yorkshire County Council will have to be tendered for as part of Citizens Advice North Yorkshire and York in 2016 for April 2017. During the course of 2016 - 17 they will endeavour to make contingency plans for any changes in funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Craven and Harrogate Districts Citizens Advice Bureau is a registered charity and a company limited by guarantee. Craven and Harrogate Districts Citizens Advice Bureau is also known and referred to as Citizens Advice Craven and Harrogate Districts. The maximum liability of each member is limited to £1. At 31 March 2016 the company had 6 members (2016). Citizens Advice Anywhere is governed by its Memorandum and Articles of Association.

Craven and Harrogate Districts Citizens Advice Bureau was incorporated as a company limited by guarantee on 1st October 2009. The charity commenced operations on 1st October at which date the assets and liabilities of the unincorporated Harrogate Citizens Advice Bureau were acquired.

The company changed its name to Craven and Harrogate Districts Citizens Advice Bureau on 26th September 2014 and on 1st October 2014 it merged with Ripon Citizens Advice Bureau and Craven Citizens Advice Bureau and at this date acquired their assets and liabilities.

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 Anywhere through the provision of training courses and mentoring by established trustees.

Organisational Structure

Citizens Advice Anywhere 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 senior management. 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 charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Report of the Trustees
for the Year Ended 31 March 2016**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 Anywhere 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

Trustees

P A Shore	
S M Jowett	
J H Furness	
L A Sayers	- resigned 31.12.15
A Phair	
A Macintosh	- resigned 1.6.15
K Case-Leng	
R Burgin	
C Tomes	
S P Grenfell	- appointed 15.12.15

Company Secretary

E R Cadbury

Independent examiner

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

TRUSTEES RESPONSIBILITY STATEMENT

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Citizens Advice Anywhere and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Report of the Trustees
for the Year Ended 31 March 2016**

- (a) select appropriate accounting policies and then apply them consistently
- (b) make judgements and estimates that are reasonable and prudent
- (c) state whether applicable accounting standards have been followed, and explain where they haven't been followed, and
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Citizens Advice Anywhere and to enable them to ensure that the financial statements comply with the Companies Acts 1985 to 2006.

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and reporting by Charities and in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by order of the board of trustees on 26th September 2016 and signed on its behalf by:



P A Shore - Trustee

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

I report on the accounts for the year ended 31 March 2016 set out on pages seven to twenty one.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of FCCA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



M D Beckington
FCCA
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4 October 2016

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Statement of Financial Activities
for the Year Ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	22,540	20,811	43,351	29,120
Charitable activities					
Disability Information Service		-	26,103	26,103	22,520
Mental Health Welfare		-	15,566	15,566	13,380
General Advice and Advocacy		200,973	-	200,973	115,403
Welfare Benefits		-	45,134	45,134	31,512
Advice Services Transition Fund		-	36,758	36,758	60,168
Advice Services Transition Fund (Craven)		-	13,233	13,233	26,467
Client Funds		-	500	500	500
Citizens Advice; Money Advice Services Debt					
Advice Project		-	51,257	51,257	55,940
R & C Seed Fund		-	4,200	4,200	-
Investment income	3	1,078	-	1,078	1,004
Other income		6,386	-	6,386	145,790
Total		230,977	213,562	444,539	501,804
EXPENDITURE ON					
Charitable activities					
Disability Information Service		-	28,941	28,941	25,653
Mental Health Welfare		-	17,938	17,938	15,572
General Advice and Advocacy		218,349	-	218,349	145,061
Welfare Benefits		-	45,856	45,856	36,091
Fixed Assets		-	-	-	555
Property		-	20,253	20,253	20,253
Advice Services Transition Fund		-	43,376	43,376	69,872
Advice Services Transition Fund (Craven)		-	20,651	20,651	19,051
Client Funds		-	1,397	1,397	344
Fixed Assets		-	-	-	7,310
Citizens Advice; Money Advice Services Debt					
Advice Project		-	53,851	53,851	54,421
R & C Seed Fund		-	4,201	4,201	-
CODA		-	40,000	40,000	-
Total		218,349	276,464	494,813	394,183
NET INCOME/(EXPENDITURE)		12,628	(62,902)	(50,274)	107,621
Transfers between funds	12	(5,794)	5,794	-	-
Net movement in funds		6,834	(57,108)	(50,274)	107,621

The notes form part of these financial statements

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Statement of Financial Activities - continued
for the Year Ended 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
RECONCILIATION OF FUNDS					
Total funds brought forward		225,341	266,385	491,726	384,105
TOTAL FUNDS CARRIED FORWARD		<u>232,175</u>	<u>209,277</u>	<u>441,452</u>	<u>491,726</u>

The notes form part of these financial statements

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Balance Sheet
At 31 March 2016**

	Notes	Unrestricted funds £	Restricted funds £	31.3.16 Total funds £	31.3.15 Total funds £
FIXED ASSETS					
Tangible assets	9	-	656,258	656,258	683,707
CURRENT ASSETS					
Cash at bank and in hand		239,747	(4,365)	235,382	278,783
CREDITORS					
Amounts falling due within one year	10	(7,572)	(20,683)	(28,255)	(28,579)
NET CURRENT ASSETS/(LIABILITIES)		<u>232,175</u>	<u>(25,048)</u>	<u>207,127</u>	<u>250,204</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		232,175	631,210	863,385	933,911
CREDITORS					
Amounts falling due after more than one year	11	-	(421,933)	(421,933)	(442,185)
NET ASSETS		<u>232,175</u>	<u>209,277</u>	<u>441,452</u>	<u>491,726</u>
FUNDS	12				
Unrestricted funds				232,175	225,341
Restricted funds				<u>209,277</u>	<u>266,385</u>
TOTAL FUNDS				<u>441,452</u>	<u>491,726</u>

The notes form part of these financial statements

CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU

Balance Sheet - continued
At 31 March 2016

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2016 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 small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the Board of Trustees on 26th September 2016 and were signed on its behalf by:



.....
P A Shore -Trustee

CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU

Notes to the Financial Statements
for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) 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% on cost
Computer equipment	- 33% on cost

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

	31.3.16	31.3.15
	£	£
Donations	20,098	5,866
Charitable trust donations	23,253	23,254
	<u>43,351</u>	<u>29,120</u>

3. INVESTMENT INCOME

	31.3.16	31.3.15
	£	£
Deposit account interest	<u>1,078</u>	<u>1,004</u>

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

4. SUPPORT COSTS

	Staff £	Office £	Premises £	Governance costs £	Totals £
Disability Information Service	25,220	1,938	1,676	107	28,941
Mental Health Welfare	15,438	1,453	984	63	17,938
General Advice and Advocacy	155,952	32,843	27,639	1,915	218,349
Welfare Benefits	39,630	3,259	2,792	175	45,856
Property	20,253	-	-	-	20,253
Advice Services Transition Fund	34,045	7,441	1,842	48	43,376
Advice Services Transition Fund (Craven)	8,116	5,909	6,611	15	20,651
Client Funds	-	-	1,397	-	1,397
Citizens Advice; Money Advice Services Debt					
Advice Project	46,776	3,779	3,101	195	53,851
R & C Seed Fund	568	-	3,633	-	4,201
CODA	34,024	2,777	3,199	-	40,000
	<u>380,022</u>	<u>59,399</u>	<u>52,874</u>	<u>2,518</u>	<u>494,813</u>

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

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

4. SUPPORT COSTS - continued

Staff

	Disability Information Service £	Mental Health Welfare £	General Advice and Advocacy £	Welfare Benefits £
Trustees' expenses	25	15	454	41
Wages	23,196	14,187	132,031	36,127
Social security	1,463	895	8,328	2,279
Training	61	36	1,608	122
Travel and subsistence	116	91	1,847	466
Volunteer expenses	42	25	6,404	69
Sundry staff costs	21	13	384	35
Depreciation of tangible fixed assets	296	176	4,896	491
Loss on sale of tangible fixed assets	-	-	-	-
	<u>25,220</u>	<u>15,438</u>	<u>155,952</u>	<u>39,630</u>

	Property £	Advice Services Transition Fund £	Advice Services Transition Fund (Craven) £	Citizens Advice; Money Advice Services Debt Advice Project £
Trustees' expenses	-	12	4	46
Wages	-	31,448	7,245	42,675
Social security	-	1,984	457	2,692
Training	-	33	170	256
Travel and subsistence	-	244	146	450
Volunteer expenses	-	23	7	76
Sundry staff costs	-	12	3	39
Depreciation of tangible fixed assets	20,253	289	84	542
Loss on sale of tangible fixed assets	-	-	-	-
	<u>20,253</u>	<u>34,045</u>	<u>8,116</u>	<u>46,776</u>

	R & C Seed Fund £	CODA £	Total activities £	Total activities £
Trustees' expenses	-	-	597	512
Wages	534	31,606	319,049	253,007
Social security	34	1,994	20,126	13,617
Training	-	-	2,286	2,189
Travel and subsistence	-	-	3,360	3,660
Volunteer expenses	-	-	6,646	5,357
Sundry staff costs	-	-	507	1,496
Depreciation of tangible fixed assets	-	424	27,451	27,703
Loss on sale of tangible fixed assets	-	-	-	555
	<u>568</u>	<u>34,024</u>	<u>380,022</u>	<u>308,096</u>

31.3.16

31.3.15

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

4. SUPPORT COSTS - continued

Office

	Disability Information Service £	Mental Health Welfare £	General Advice and Advocacy £	Welfare Benefits £	Advice Services Transition Fund £
Office insurance	69	41	1,140	114	67
Telephone	449	266	7,548	745	979
Printing and stationery	340	202	5,629	564	408
Postage	96	57	1,592	160	94
Repairs and renewals	563	636	9,333	936	3,166
Legal and professional fees	55	33	1,196	92	2,368
Reference materials	348	207	6,101	618	341
Sundry office expenses	18	11	304	30	18
	<u>1,938</u>	<u>1,453</u>	<u>32,843</u>	<u>3,259</u>	<u>7,441</u>
				31.3.16	31.3.15
	Advice Services Transition Fund (Craven) £	Citizens Advice; Money Advice Services Debt Advice Project £	CODA £	Total activities £	Total activities £
Office insurance	19	126	99	1,675	218
Telephone	437	1,047	643	12,114	8,064
Printing and stationery	344	623	487	8,597	3,526
Postage	27	176	138	2,340	2,483
Repairs and renewals	4,363	1,033	807	20,837	28,291
Legal and professional fees	616	102	79	4,541	1,699
Reference materials	98	638	498	8,849	7,868
Sundry office expenses	5	34	26	446	317
	<u>5,909</u>	<u>3,779</u>	<u>2,777</u>	<u>59,399</u>	<u>52,466</u>

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

4. SUPPORT COSTS - continued

Premises

	Disability Information Service £	Mental Health Welfare £	General Advice and Advocacy £	Welfare Benefits £
Rent	682	400	11,726	1,136
Property insurance	69	40	1,098	114
Light and heat	117	69	1,880	196
Rates	24	14	378	39
Cleaning, repairs and maintenance	662	389	10,600	1,103
Sundry property costs	122	72	1,957	204
Sundries	-	-	-	-
	<u>1,676</u>	<u>984</u>	<u>27,639</u>	<u>2,792</u>

	Advice Services Transition Fund £	Advice Services Transition Fund (Craven) £	Client Funds £	Citizens Advice; Money Advice Services Debt Advice Project £
Rent	750	220	-	1,262
Property insurance	75	22	-	127
Light and heat	129	38	-	217
Rates	26	8	-	44
Cleaning, repairs and maintenance	728	214	-	1,225
Sundry property costs	134	39	-	226
Sundries	-	6,070	1,397	-
	<u>1,842</u>	<u>6,611</u>	<u>1,397</u>	<u>3,101</u>

31.3.16 31.3.15

	R & C Seed Fund £	CODA £	Total activities £	Total activities £
Rent	-	1,302	17,478	7,597
Property insurance	-	131	1,676	217
Light and heat	-	224	2,870	4,957
Rates	-	45	578	380
Cleaning, repairs and maintenance	-	1,264	16,185	9,963
Sundry property costs	-	233	2,987	1,065
Sundries	3,633	-	11,100	7,181
	<u>3,633</u>	<u>3,199</u>	<u>52,874</u>	<u>31,360</u>

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

4. SUPPORT COSTS - continued

Governance costs

	Disability Information Service £	Mental Health Welfare £	General Advice and Advocacy £	Welfare Benefits £
Accountancy	76	45	1,370	125
AGM and meeting expenses	7	4	119	11
Legal and professional fees	5	3	96	9
Sundry governance expenses	3	2	46	4
Bank charges	16	9	284	26
	<u>107</u>	<u>63</u>	<u>1,915</u>	<u>175</u>
			31.3.16	31.3.15

	Advice Services Transition Fund £	Advice Services Transition Fund (Craven) £	Citizens Advice; Money Advice Services Debt Project £	Total activities £	Total activities £
Accountancy	35	11	139	1,801	1,800
AGM and meeting expenses	3	1	12	157	191
Legal and professional fees	2	1	10	126	11
Sundry governance expenses	1	-	5	61	-
Bank charges	7	2	29	373	259
	<u>48</u>	<u>15</u>	<u>195</u>	<u>2,518</u>	<u>2,261</u>

5. NET INCOME/(EXPENDITURE)

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

	31.3.16 £	31.3.15 £
Depreciation - owned assets	27,449	27,703
Deficit on disposal of fixed asset	-	555
	<u></u>	<u></u>

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

Trustees' expenses

	31.3.16	31.3.15
	£	£
Trustees' expenses	597	512
	<u> </u>	<u> </u>

5 trustees received travelling expenses.

7. STAFF COSTS

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

	31.3.16	31.3.15
	23	24
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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,608	22,512	29,120
Charitable activities			
Disability Information Service	-	22,520	22,520
Mental Health Welfare	-	13,380	13,380
General Advice and Advocacy	115,403	-	115,403
Welfare Benefits	-	31,512	31,512
Advice Services Transition Fund	-	60,168	60,168
Advice Services Transition Fund (Craven)	-	26,467	26,467
Client Funds	-	500	500
Citizens Advice; Money Advice Services Debt Advice Project	-	55,940	55,940
Investment income	1,004	-	1,004
Other income	93,104	52,686	145,790
	<u> </u>	<u> </u>	<u> </u>
Total	216,119	285,685	501,804

**Craven and Harrogate Districts Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Disability Information Service	-	25,653	25,653
Mental Health Welfare	-	15,572	15,572
General Advice and Advocacy	145,061	-	145,061
Welfare Benefits	-	36,091	36,091
Fixed Assets	555	-	555
Property	-	20,253	20,253
Advice Services Transition Fund	-	69,872	69,872
Advice Services Transition Fund (Craven)	-	19,051	19,051
Client Funds	-	344	344
Fixed Assets	-	7,310	7,310
Citizens Advice; Money Advice Services Debt Advice Project	-	54,421	54,421
Total	145,616	248,567	394,183
NET INCOME/(EXPENDITURE)	70,503	37,118	107,621
Transfers between funds	4,436	(4,436)	-
Net movement in funds	74,939	32,682	107,621
RECONCILIATION OF FUNDS			
Total funds brought forward	150,402	233,703	384,105
TOTAL FUNDS CARRIED FORWARD	225,341	266,385	491,726

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2015 and 31 March 2016	709,973	37,749	12,094	759,816
DEPRECIATION				
At 1 April 2015	43,881	21,445	10,783	76,109
Charge for year	20,253	6,541	655	27,449
At 31 March 2016	64,134	27,986	11,438	103,558
NET BOOK VALUE				
At 31 March 2016	645,839	9,763	656	656,258
At 31 March 2015	666,092	16,304	1,311	683,707

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

9. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £203,654 (2015 - £203,654)

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.16	31.3.15
	£	£
Social security and other taxes	6,022	5,680
Other creditors	181	846
Accrued expenses	1,799	1,800
Deferred grants and donations	20,253	20,253
	<u>28,255</u>	<u>28,579</u>

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

	31.3.16	31.3.15
	£	£
Deferred grants and donations	<u>421,933</u>	<u>442,185</u>

12. MOVEMENT IN FUNDS

	At 1.4.15 £	Net movement in funds £	Transfers between funds £	At 31.3.16 £
Unrestricted funds				
General Advice and Advocacy	184,859	12,628	(35,312)	162,175
Redundancy Provision Fund	40,482	-	29,518	70,000
	<u>225,341</u>	<u>12,628</u>	<u>(5,794)</u>	<u>232,175</u>
Restricted funds				
Welfare Benefits	355	(722)	367	-
Disability Information Service North Yorkshire	-	(2,835)	2,835	-
Mental Health Welfare	6,956	(2,370)	-	4,586
Property Fund	203,654	-	-	203,654
Advice Services Transition Fund (Harrogate)	6,619	(6,619)	-	-
Advice Services Transition Fund (Craven)	7,417	(7,417)	-	-
CODA	40,000	(40,000)	-	-
Client Funds	1,384	(347)	-	1,037
Citizens Advice: Money Advice Services Debt Advice Project	-	(2,592)	2,592	-
	<u>266,385</u>	<u>(62,902)</u>	<u>5,794</u>	<u>209,277</u>
TOTAL FUNDS	<u>491,726</u>	<u>(50,274)</u>	<u>-</u>	<u>441,452</u>

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2016**

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Advice and Advocacy	230,977	(218,349)	12,628
Restricted funds			
Welfare Benefits	45,134	(45,856)	(722)
Disability Information Service North Yorkshire	26,106	(28,941)	(2,835)
Mental Health Welfare	15,568	(17,938)	(2,370)
Property Fund	20,253	(20,253)	-
Advice Services Transition Fund (Harrogate)	36,757	(43,376)	(6,619)
Advice Services Transition Fund (Craven)	13,234	(20,651)	(7,417)
CODA	-	(40,000)	(40,000)
Client Funds	1,050	(1,397)	(347)
Citizens Advice: Money Advice Services Debt Advice Project	51,259	(53,851)	(2,592)
R & C Seed Fund	4,201	(4,201)	-
	<u>213,562</u>	<u>(276,464)</u>	<u>(62,902)</u>
TOTAL FUNDS	<u><u>444,539</u></u>	<u><u>(494,813)</u></u>	<u><u>(50,274)</u></u>

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

The balance on the Mental Health Project will be utilised in the continuation of the service.

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 2016.

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

Notes to the Financial Statements - continued
for the Year Ended 31 March 2016

14. PURPOSES OF RESTRICTED FUNDS

Welfare Benefits - A restricted fund as part of our grant from North Yorkshire County Council to support the local Citizens Advice in its welfare benefits advice.

Disability Information Service North Yorkshire - A restricted fund as part of our grant from North Yorkshire County Council to deliver advice to and consultancy to disabled clients in the Citizens Advice services in North Yorkshire on health, benefits and community care issues.

Mental Health Welfare Benefits - A restricted fund as part of our grant from North Yorkshire County Council to support the local Citizens Advice in its welfare benefits advice for clients with mental health problems.

Property Fund - A non-depreciating asset. Represent the original site costs.

Advice Services Transition Fund Harrogate Craven - Projects funded by The Big Lottery to deliver specialist advice and partnership work.

CODA - A legacy fund to support vulnerable people in Craven from the Craven Organisation for Drugs and Alcohol.

Client funds - Donations from Soroptomist International Harrogate, 2 Ridings Community Trust, Craven and Keighley Area Meeting of the Religious Society of Friends 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.

Research and Campaigns Seed Fund - A project grant awarded by Citizens Advice to carry out research into the impact of Universal Credit.

**Craven and Harrogate Districts Citizens
Advice Bureau**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2016**

	31.3.16 £	31.3.15 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20,098	5,866
Charitable trust donations	23,253	23,254
	<hr/> 43,351	<hr/> 29,120
Investment income		
Deposit account interest	1,078	1,004
Charitable activities		
Grants	393,724	325,890
Other income		
Sundry income	6,386	9,748
Transferred funds	-	136,042
	<hr/> 6,386	<hr/> 145,790
Total incoming resources	<hr/> 444,539	<hr/> 501,804
EXPENDITURE		
Support costs		
Staff		
Trustees' expenses	597	512
Wages	319,049	253,007
Social security	20,126	13,617
Training	2,286	2,189
Travel and subsistence	3,360	3,660
Volunteer expenses	6,646	5,357
Sundry staff costs	507	1,496
Freehold property	20,253	20,253
Fixtures and fittings	6,542	5,426
Computer equipment	656	2,024
Loss on sale of tangible fixed assets	-	555
	<hr/> 380,022	<hr/> 308,096
Office		
Office insurance	1,675	218
Telephone	12,114	8,064
Printing and stationery	8,597	3,526
Postage	2,340	2,483
Repairs and renewals	20,837	28,291
Legal and professional fees	4,541	1,699
Reference materials	8,849	7,868
Sundry office expenses	446	317
	<hr/> 59,399	<hr/> 52,466

This page does not form part of the statutory financial statements

**CRAVEN AND HARROGATE DISTRICTS CITIZENS
ADVICE BUREAU**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2016**

	31.3.16 £	31.3.15 £
Premises		
Rent	17,478	7,597
Property insurance	1,676	217
Light and heat	2,870	4,957
Rates	578	380
Cleaning, repairs and maintenance	16,185	9,963
Sundries	11,100	7,181
Sundry property costs	2,987	1,065
	<hr/> 52,874	<hr/> 31,360
Governance costs		
Accountancy	1,801	1,800
AGM and meeting expenses	157	191
Legal and professional fees	126	11
Sundry governance expenses	61	-
Bank charges	373	259
	<hr/> 2,518	<hr/> 2,261
Total resources expended	<hr/> 494,813	<hr/> 394,183
	<hr/>	<hr/>
Net (expenditure)/income	<hr/> (50,274)	<hr/> 107,621