

**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 2017  
FOR  
CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**

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

**CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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# CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

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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 2017. 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 FRSE) (effective 1 January 2015).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives**

The company is a charity and exists to promote its charitable purpose for the benefit of the community in Hambleton, Richmondshire, Selby & District and surrounding areas 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 Hambleton, Richmondshire and Selby & District (the Bureau) aims to enable the people of Hambleton, Richmondshire and Selby Districts to gain access to information, advice and assistance necessary to participate fully within the community. To this end the Bureau 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 Bureau 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 Bureau is the provision of free, confidential and impartial advice, information and counsel to members of the public. This is provided through 3 bureaux in Northallerton, Richmond and Selby together with outreach centres across Hambleton, Richmondshire and Selby & District. In addition to generalist advice, the following specialist advisory services were provided:

- Advice on welfare benefits for people affected by cancer
- 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 and Richmondshire
- Projects giving advice to individuals with learning difficulties
- Better Health Information & Advice Service initial advice and information in GP surgeries
- Provision of Pension Wise, a central Government funded project managed via Citizens Advice National

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

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**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 13,344 hours of work to the Bureau during the year. We estimate the value of this help at £ 226,847.

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 2016-17 the Bureau's general activities were mainly financed by grants from North Yorkshire County Council, and the three Districts Councils of Hambleton, Richmondshire and Selby. In addition, specific projects were funded by

- Hambleton, Richmondshire and Whitby Clinical Commissioning Group
- Money Advice Service
- Department of Work and Pensions
- The Big Lottery Fund
- 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 Bureau has met challenges by adapting and embracing new ways of working and everyone involved with the Bureau, volunteers, staff and board members are ready to face the next challenge and take advantage of any opportunities to retain the service in the Hambleton, Richmondshire and Selby Districts.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**FINANCIAL REVIEW**

**Financial position**

Incoming resources in the year were £675,477 (2015-16 £547,301) and, of this total, £374,163 (2015-16 £363,768) related to project restricted activities.

There was a surplus of £20,568 (2015-16 £36,638) in the year.

At March 2017 total reserves in the year were £704,009 (31 March 2016 £579,210) of which £372,888 (31 March £258,496) represented unrestricted funds and £298,810 (31 March 2016 £302,683) related to freehold premises.

**Reserves Policy**

The Bureau 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 Bureau 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 £130,800 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 Bureau's closure e.g. redundancy payments, equipment lease liabilities
- Renovations reserve - Costs of renovations at the Bureau's freehold and leasehold premises

At the 31 March 2017, the total designated was £130,950.

**Funding sources**

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

**Funds in deficit**

There are no funds in deficit.

**FUTURE DEVELOPMENTS**

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.

## **CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017**

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#### **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 Bureau and the Richmondshire Citizens Advice Bureau.

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 2017 it had 12 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.

##### **Induction and training of new trustees**

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

## CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2017

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

##### **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.

##### **Related parties**

Each CAB must be a member of the national organisation 'Citizens Advice' and, to comply with the membership criteria, must meet strictly audited standards of service and delivery annually.

The charity's Chairman and Chief Executive are directors of Citizens Advice North Yorkshire and York which co-ordinates regional Citizens Advice activities.

##### **Risk Management**

The Bureau holds a risk register and a sub-committee of the Board reviews the major risks to which the charity may be exposed.

They have also reviewed the key financial controls and operational policies and procedures to confirm that they are adequate to mitigate the risks to the Bureau.

The Board continues to take steps to avert funding cuts and seek alternative sources where funding for a particular project ceases. Income and expenditure is monitored regularly and reviewed quarterly by the Board in comparison with the approved budget to identify trends as part of the risk management process and to avoid calls on reserves.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **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

**CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

**Trustees**

Mrs Rachel Louise Allen

Mrs Rosalind Earl

Carl Anthony Les

Mrs Christine Brown

Councillor Lawrence Grose

Mr Kevin McGready

Mr Neal Porter

Mr Mark Hoggard

Mr Robert Pringle

Ms Claire Elizabeth Chambers

Mr Peter Rhys Cole

Ms Laura Tunney

**Company Secretary**

Ms Carol Ann Shreeve

Vice Chairman

Resigned 10/05/2017

Chairman

Appointed 02/11/2016



**CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2017**

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**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 18 Sep 17 and signed on its behalf by:



.....  
Carl Anthony Les - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE  
HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**

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I report on the accounts for the year ended 31 March 2017 set out on pages nine to twenty three.

**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 ACCA.

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.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE  
HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED

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P Cartwright  
ACCA

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

Date: 20.9.17 .....

**CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2017**

		Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,412	70	4,482	3,716
<b>Charitable activities</b>	5				
General		280,163	373,694	653,857	530,234
Other trading activities	3	16,088	400	16,488	12,501
Investment income	4	<u>651</u>	<u>(1)</u>	<u>650</u>	<u>850</u>
<b>Total</b>		301,314	374,163	675,477	547,301
<b>EXPENDITURE ON</b>					
Raising funds					
<b>Charitable activities</b>	6				
General		<u>270,960</u>	<u>383,949</u>	<u>654,909</u>	<u>510,663</u>
<b>Total</b>		<u>270,960</u>	<u>383,949</u>	<u>654,909</u>	<u>510,663</u>
<b>NET INCOME/(EXPENDITURE)</b>		30,354	(9,786)	20,568	36,638
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		258,496	320,715	579,211	542,572
Transferred from Selby		<u>84,038</u>	<u>20,192</u>	<u>104,230</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>372,888</u>	<u>331,121</u>	<u>704,009</u>	<u>579,210</u>

**CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**

**BALANCE SHEET  
AT 31 MARCH 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	302,332	-	302,332	302,683
<b>CURRENT ASSETS</b>					
Debtors	14	6,192	-	6,192	1,575
Cash at bank and in hand		<u>124,343</u>	<u>317,436</u>	<u>441,779</u>	<u>324,603</u>
		432,867	317,436	750,303	628,861
<b>CREDITORS</b>					
Amounts falling due within one year	15	(46,294)	-	(46,294)	(49,650)
<b>NET CURRENT ASSETS</b>					
		<u>386,573</u>	<u>317,436</u>	<u>704,009</u>	<u>579,211</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>386,573</u>	<u>317,436</u>	<u>704,009</u>	<u>579,211</u>
<b>NET ASSETS</b>					
		<u>386,573</u>	<u>317,436</u>	<u>704,009</u>	<u>579,211</u>
<b>FUNDS</b>					
Unrestricted funds	16			372,888	258,496
Restricted funds				<u>331,121</u>	<u>320,715</u>
<b>TOTAL FUNDS</b>					
				<u>704,009</u>	<u>579,211</u>

The notes form part of these financial statements

**CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**

**BALANCE SHEET - CONTINUED  
AT 31 MARCH 2017**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2017 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 .....20/3/17..... 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 2017

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**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.

Land and buildings	- 2% on cost
Plant & Machinery etc	- 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.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

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**2. DONATIONS AND LEGACIES**

	2017	2016
	£	£
Donations	<u>4,482</u>	<u>3,716</u>

**3. OTHER TRADING ACTIVITIES**

	2017	2016
	£	£
Room hire	<u>12,854</u>	<u>12,501</u>

**4. INVESTMENT INCOME**

	2017	2016
	£	£
Deposit account interest	<u>650</u>	<u>850</u>



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

5. INCOME FROM CHARITABLE ACTIVITIES

	2017	2016
	£	£
<b>Restricted funds</b>		
MASDAP	51,257	51,257
Advice Services Transition Fund	-	45,157
Macmillan Cancer Support	39,106	39,106
The Big Lottery Fund	-	20,542
Mencap	-	2,491
Pension Wise	119,638	166,372
Rural Reach	76,873	38,843
ESF Action Towards Inclusion	18,222	
Advice Matters	66,497	-
Selby Advice Network	2,570	-
	<u>374,162</u>	<u>363,768</u>
<b>Unrestricted Funds</b>		
Richmondshire District Council	35,480	35,480
Hambleton District Council	27,450	27,450
Richmondshire Town Council	3,500	3,500
North Yorkshire County Council	105,328	66,418
Colburn Town Council	1,000	1,000
Financial Development	53,676	32,618
Selby District Council	41,330	-
Selby Town Council	12,000	-
Tadcaster Town Council	1,000	
Sherburn in Elmet Town Council	1,500	
	<u>282,264</u>	<u>166,466</u>
	<u>653,857</u>	<u>530,234</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

6. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 7) £	Support costs (See note 8) £	Totals £
Costs	<u>587,955</u>	<u>65,382</u>	<u>653,337</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2017 £	2016 £
Staff costs	480,975	374,797
Rent & Rates	27,235	18,317
Insurance	1,599	1,192
Light and heat	15,755	13,257
Volunteer Expenses	19,444	11,751
Staff Travel	18,639	18,973
Staff Training	2,337	1,732
Staff Recruitment	435	30
Repairs & Maintenance	14,574	11,300
Depreciation	<u>6,962</u>	<u>6,962</u>
	<u>587,955</u>	<u>458,311</u>

8. SUPPORT COSTS

	Management £	Finance £	Other £	Governance costs £	Totals £
Costs	<u>62,078</u>	<u>48</u>	<u>1,492</u>	<u>1,764</u>	<u>65,382</u>

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

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

8. SUPPORT COSTS - continued

**Management**

	2017	2016
	£	£
Insurance	1,446	539
Telephone	11,251	7,227
Postage and stationery	10,174	7,561
Office Equipment	-	5,686
Sundries	4,576	2,687
Grants for Partners Organisations	6,200	6,422
Reference Materials	14,943	9,857
IT Equipment & Support	11,959	5,882
Publicity	<u>1,529</u>	<u>542</u>
	<u>62,078</u>	<u>46,403</u>

**Finance**

	2017	2016
	£	£
Bank charges	<u>48</u>	<u>-</u>

**Other**

	2017	2016
	£	£
Depreciation of tangible fixed assets	<u>2,169</u>	<u>-</u>

**Governance costs**

	2017	2016
	General	Total
	£	activities
	£	£
Accountancy and legal fees	892	841
Trustees' expenses	56	307
Professional fees	816	
	<u>1,764</u>	<u>1,148</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

9. NET INCOME/(EXPENDITURE)

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

	2017	2016
	£	£
Depreciation - owned assets	<u>9,132</u>	<u>6,962</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2017 nor for the year ended 31 March 2016.

Trustees' expenses

	2017	2016
	£	£
Trustees' expenses	<u>56</u>	<u>307</u>

11. STAFF COSTS

	£
Wages	445,766
NI	31,053
Pension	7,156
Admin cost	895
	<u>484,870</u>

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

Full time Equivalent	<u>20</u>
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12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	3,716	-	3,716
<b>Charitable activities</b>			
General	166,466	363,768	530,234
Other trading activities	12,501	-	12,501
Investment income	<u>850</u>	<u>-</u>	<u>850</u>
<b>Total</b>	<u>183,533</u>	<u>363,768</u>	<u>547,301</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General	<u>149,983</u>	<u>360,680</u>	<u>510,663</u>
<b>Total</b>	<u>149,983</u>	<u>360,680</u>	<u>510,663</u>
<b>NET INCOME/(EXPENDITURE)</b>	33,551	3,088	36,639
<b>Transfers between funds</b>	<u>5,124</u>	<u>(5,124)</u>	<u>-</u>
<b>Net movement in funds</b>	38,675	(2,036)	36,639
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>219,821</u>	<u>322,751</u>	<u>542,572</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>258,496</u>	<u>320,715</u>	<u>579,211</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

**13. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 April 2016	330,532	-	330,532
Additions	<u>3,089</u>	<u>5,692</u>	<u>8,781</u>
At 31 March 2017	<u>333,621</u>	<u>5,692</u>	<u>339,313</u>
<b>DEPRECIATION</b>			
At 1 April 2016	27,849	-	27,849
Charge for year	<u>6,963</u>	<u>2,169</u>	<u>9,132</u>
At 31 March 2017	<u>34,812</u>	<u>2,169</u>	<u>36,981</u>
<b>NET BOOK VALUE</b>			
At 31 March 2017	<u>298,809</u>	<u>3,523</u>	<u>302,332</u>
At 31 March 2016	<u>302,683</u>	<u>-</u>	<u>302,683</u>

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

	2017 £	2016 £
Other debtors	<u>6,192</u>	<u>1,575</u>

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

	2017 £	2016 £
Other creditors	<u>46,294</u>	<u>49,650</u>
	<u>46,294</u>	<u>49,650</u>

CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

16. MOVEMENT IN FUNDS

	At 1/4/16 £	Net movement in funds £	At 31/3/17 £
<b>Unrestricted funds</b>			
General fund	217,369	(12,413)	204,956
Premises	-	-	-
Designated	100,000	30,950	130,950
Financial Development	21,836	13,653	35,489
Selby Fixed Assets	<u>2,985</u>	<u>(1,492)</u>	<u>1,493</u>
	342,190	30,698	372,888
<b>Restricted funds</b>			
Advice Matters	-	1,956	1,956
Macmillan Cancer Support	5,399	74	5,473
Financial Capability	5,904	(5,904)	-
Building	305,772	(6,962)	298,810
Pension wise	3,819	(3,819)	-
MASDAP	-	-	-
Rural Reach	8,815	(4,976)	3,839
ESF Action Towards Inclusion	-	18,127	18,127
Selby Advice Network	1,937	979	2,916
SC Flooding	9,605	(9,605)	-
	<u>341,251</u>	<u>(10,130)</u>	<u>331,121</u>
<b>TOTAL FUNDS - b/f</b>	579,211	20,568	704,009
<b>Transferred from Selby</b>	<u>104,230</u>		
	<u>683,441</u>	<u>20,568</u>	<u>704,009</u>

**CITIZENS ADVICE HAMBLETON, RICHMONDSHIRE & SELBY & DISTRICT LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,362	(233,414)	(1,052)
Premises	12,740	6,504	19,244
Financial Development	56,212	(42,559)	13,653
Selby Fixed Assets	<u>-</u>	<u>(1,492)</u>	<u>(1,492)</u>
	301,314	(270,961)	30,353
<b>Restricted funds</b>			
Advice Matters	66,498	(64,542)	1,956
Macmillan Cancer Support	39,106	(39,032)	74
Pension wise	119,638	(123,909)	(4,271)
MASDAP	51,257	(50,679)	578
Rural Reach	76,872	(81,848)	(4,976)
ESF Action Towards Inclusion	18,222	(95)	18,127
Selby Advice Network	2,570	(1,591)	979
SC Flooding	-	(9,350)	(9,350)
Financial Capability	-	(5,940)	(5,940)
Building	<u>-</u>	<u>(6,962)</u>	<u>(6,962)</u>
	374,163	(383,948)	(9,785)
<b>TOTAL FUNDS</b>	<u>675,477</u>	<u>(654,909)</u>	<u>20,568</u>

**Designated unrestricted funds**

Redundancy Reserve - This amount has been designated by the trustees for the purpose of covering redundancy costs of £45,000. No redundancies are expected in the next 12 months.

Premises Reserve - This amount has been designated for the purposes of renovations at the Bureau's premises at Northallerton and Richmond. The total is £30,000.

Other Reserves - A total of £25,000 has been designated to provide for items such as cover for long- term absence due to sickness and to allow for staff salary costs incurred beyond the termination of funding of a project.



NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2017.

**18. 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.

**Macmillan Cancer Support**

This fund is to provide advice and support to people and their families affected by cancer in the Hambleton and Richmondshire areas.

**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 specialist 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, finances 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 issues such as poverty and social exclusion.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2017**

**19. 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. The pension cost shown in the accounts for the year represents contributions payable by the company amounting to £7,157 (2016 £4,956). There were no contributions payable or outstanding at the year end.