

**YORK AND DISTRICT
CITIZENS ADVICE BUREAU**

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2023

CHARITY REGISTRATION NO. 1133516

**A COMPANY LIMITED BY GUARANTEE
COMPANY REGISTRATION NO. 7004444 (ENGLAND & WALES)**

YORK AND DISTRICT CITIZENS ADVICE BUREAU

CONTENTS

	PAGE
Contents	1
Legal & Administrative Information	2
Chair's Report	3-6
Trustees Annual Report	7-18
(Incorporating Chief Executive's Report)	10
Statement of Financial Activities	19
Balance Sheet	20
Statement of Cash flows	21
Notes to the Accounts	22 - 34
Independent Examiner's Report	35

YORK AND DISTRICT CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Directors/Trustees

The following people were Directors and Trustees of the charity on the date of approval of the report or served during the year:

John Short (resigned July 2023) Chair to August 2022
Joanna de Groot Chair from August 2022
Simon Crack
Vicky Ling
Simon Mallett (resigned February 2023)
Manar Matusiak (resigned May 2023)
John Nodder
Shirley Riley (resigned February 2023)
Julia Atwater (co-opted from July 2022, elected October 2022)
Sara Boulton (co-opted from July 2022, elected October 2022)
Mary Day (co-opted from May 2023)

Chief Executive

Fiona McCulloch

Company Secretary

Helen Digwood to May 2022
Andy Mendus from May 2022

Registered Charity No. 1133516

Company Registration No. 7004444

Principal address and Registered Office

West Offices Station Rise York YO1 6GA

Independent examiner

Karen Wood ACMA
Outsource Accounting Services &
Independent Examinations
Hiscox Building
Peasholme Green
York YO1 7PR

Bankers

Co-operative Bank
PO Box 250
Skelmersdale WN8 6WT

YORK AND DISTRICT CITIZENS ADVICE BUREAU

CHAIR'S REPORT

As Chair of the Trustee Board I want to highlight my appreciation of the commitment and hard work of all the colleagues and supporters who enable Citizens Advice York [CAY] to do so well in pursuing its core aims

- to provide the advice and support people in York need for the problems they face
- to improve the policies and practices that affect people's lives

Our volunteers, our excellent Chief Officer, our trustees, our paid staff, and all our corporate and individual friends and supporters, as well as the various partners with whom we work, have all played vital and valued roles

During 2022–23 we have continued to deal with the legacy of the Covid-19 pandemic but are now focussed on the complex and painful problems caused by inflation, by steep rises in energy costs, and by wider cost of living and equality issues. As demand for our services has grown we have made every effort to ensure that people in York can turn to CAY for free informed, impartial and independent advice, whatever their circumstances and problems, whenever they need us

In this context it is good to be able to report that we helped almost 4000 people with around 13,000 issues and maintained the high quality of our work

Providing advice and support for the people of York

The advice we provide can make a huge difference to people's lives, especially in these times of serious need, difficulty and uncertainty. In 2022-23 CAY again helped almost 4000 people with some 13,000 different issues. We also helped our clients claim almost £1m of previously unclaimed benefits or tax credits and manage or write off debts of almost £1.7 million

We have maintained and developed our varied client access routes, via webchat, in person, via email and via telephone, in outreach venues as well as in CAY offices.

The overall quality of our work, audited by the national Citizens Advice organisation, remained good throughout the year as we deal with ongoing client difficulties in accessing our services, which remains a challenge to our service

CAY takes pride in the quality of our work and it's good to report that the national Citizens Advice organisation, which audits our work on a regular basis, rated us green for many client outcomes throughout the year.

Connecting with partners

As in past years we continue to review and develop the links and partnerships which ensure that CAY provides appropriate and effective services and advocacy for the varied needs of people in York.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

Our involvement with the new North Yorkshire Law Centre will add to our ability to connect people with legal support, and our work with York Against Cancer and the health service connects us with potential clients via clinics and surgeries. Our outreach work is an important part of our partnership with the Council and with various constituent wards in York enabling us to reach and support people in their localities.

2022-23 Financial Performance

CAY is an independent local charity, entirely reliant on funding the work we do through grants or fees for specific services and projects, together with the money we raise through various fundraising activities and donations.

All our funders are under real and increasing financial pressure and this means funding continues to be very tight both for our core General Advice Service and for our many and varied projects.

Given this it's good to report that in 2022-23, despite starting the year with a deficit budget we managed to hold this position with minimal further losses. This meant our unrestricted reserves at the end of 2022 - 23 were at £168,172 excluding designated funds of £43,000

Governance

Our annual Trustee Self-Assessment, annual Strategic Capability Assessment, and annual Chair appraisal give us confidence in our governance as well as understanding of how it might be enhanced. Additionally the results of the national Citizens Advice annual Leadership Self-Assessment of CAY, including this year's full site visit by a CitA assessor provided further reassurance and prompts to make improvements. We are undertaking a review, and where appropriate revision, of the policies which underpin our work in order to ensure that they provide the best possible framework for our activities

Between mid 2021 and summer 2023 we have said goodbye to several trustees [Simon Mallett, Manar Matusiak, John Short, Shirley Riley, and Samantha Williams] whom we thank most warmly for their valuable contributions to the work of CAY. We have also welcomed two new Trustees [Julia Atwater and Sara Boulton] and a trustee treasurer Mary Day who are all already playing very active roles in CAY. We continue to look to enhance the trustee board by maintaining our numbers and working to recruit trustees with diverse experiences and backgrounds.

Thank you to staff and volunteers

Over this last year our staff and volunteers have worked tirelessly, and with enormous commitment, to provide the best possible advice using telephone, email, and webchat, as well as some face to face service, notably in our outreach venues. Despite the stresses and strains which this has put on everyone and the pressures of growing demand the team has consistently managed to help our clients and maintain the high standard of the advice provided. We have also started some new research /campaigning work

YORK AND DISTRICT CITIZENS ADVICE BUREAU

CAY's achievements are clear evidence of the impressive resilience, willingness, energy, and professionalism of all our volunteers and staff. On behalf of myself and the trustees I want to record full and public thanks to Fiona and the whole team

During the year we have been joined by a number of new volunteers and staff. We extend a warm welcome to all of you, look forward to future work with you, and thank you for joining our team.

Volunteers

Volunteers are centrally involved in every aspect of what we do: providing advice in West Offices, telephone advice on Adviceline, and WebChat support, as well as working on reception, administration, or fundraising. They are vital to the effectiveness and quality of our work. We estimate that the value which our volunteers contributed to CAY in 2022-23 was worth around £206,000

Volunteering with CAY is a worthwhile and rewarding role. Recruiting and training volunteers, in particular as advisors, remain key areas where we want to expand our work in future. It is heartening to report that interest in joining the team continues, and that the increased flexibility in working arrangements provided by digital channels will help to ensure this keeps up and expands.

Funding

With all our funders and potential funders being under serious financial pressure, and the outlook for energy prices being very uncertain, budgeting and planning remains a difficult challenge.

We are in the third year of a four-year funding arrangement with the City of York Council (CYC) which resources our core General Advice Service. They remain consistent and generous funders, and solid supporters, of CAY and during this autumn we'll be looking to renew CAY's agreement with them for 2024-25 and following years.

20% of our income comes from the national Money Advice and Pension Service funding us to provide debt advice. It is fortunate that the national contract for this work did not end in January

2022, as originally planned, and is likely to continue at least for the immediate future. Debt advice is a core and increasingly vital part of our service and it is crucial that when recommissioning of this work takes place it allows for sufficient face to face advice in all locations.

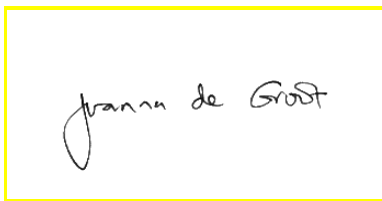
In the last 12 months we have renewed 90% of our projects and have added a two year contract with the Trussell Trust to provide advice at their local Food Bank. Each year, we also need to raise some £40,000 to £50,000 over and above our CYC funding in order to cover the full cost of the General Advice Service.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

Some of this funding comes from grants for training, and from various fundraising activities and one-off donations, but there is still a large gap to fill. To meet this need, in 2019 we launched a Friends of CAY scheme for both businesses and private individuals, and are currently working to develop this. In return for regular financial support for our General Advice Service all Friends are kept up to date with our activities through newsletters and our Annual Review and are invited to our AGM and other events. The AGM includes a keynote talk, which was given last year by Richard Sorton from the Joseph Rowntree Housing Trust. This year the keynote talk will be given by Dr Madeleine Power, Wellcome Research Fellow and specialist on poverty and food insecurity in the Centre for Health Economics at the University of York.

I'd like to thank all our corporate and individual Friends most warmly for their support. Their regular contributions to CAY funds are really welcome and hugely helpful and will continue to be so in future.

2022-23 has been a challenging period, but nonetheless CAY has been able to maintain the level and quality of our service and protect its financial position. The rest of 2023 and into 2024 will bring continuing problems and uncertainties, but Trustees, staff, and volunteers all remain committed to continue our efforts to meet demand and deliver the best possible advice and client service to the people of York.

A handwritten signature in black ink, reading "Joanna de Groot", enclosed within a yellow rectangular border.

Joanna de Groot

Chair



YORK AND DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees, all of whom are also Directors for the purposes of company law, present their annual report and financial statements for the year ended 31st March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

York and District Citizens Advice Bureau is an independent registered charity, No. 1133516, and a company limited by guarantee, No. 7004444. York and District Citizens Advice Bureau is also known as Citizens Advice York. The charity operates in accordance with the terms of its Memorandum and Articles of Association.

The Charity was originally established in October 1941 and registered with the Charity Commission in 1980, Charity Registration No. 509600, as an unincorporated association. The new charitable company was incorporated on 29th August 2009 and registered with the Charity Commission on 13th January 2010. On 1st April 2010 all the assets and liabilities of the former charity were transferred to the new charitable company.

Recruitment and appointment of Trustees

Members of the Trustee Board are the charity Trustees for the purposes of charity law and are also Directors for the purposes of company law.

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 Trustee 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 retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected.

Due to the nature of the charity the Trustee Board seeks to ensure that the needs of the community are appropriately reflected through the diversity of the Trustee body. Trustees are drawn from all sections of the community and include individual members and members of organisations, who use their skills and experience to lead and govern the charity.

Induction and training of Trustees

All new Trustees receive an induction. This includes copies of key policies and procedures, information about the charity and the responsibilities of being a Trustee and the opportunity to meet staff and volunteers. Board members also have access to internal training sessions run by Citizens Advice York as well as courses offered by Citizens Advice nationally. All new Trustees have a follow up meeting with the Chair of Trustees after 6 months to review the induction process.

All Trustees take an active part in the management of Citizens Advice York.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

Organisational Structure

Citizens Advice York 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 the charity and for ensuring that the charity satisfies its legal and contractual obligations. The Trustee Board meets as a minimum every two months and delegates the day to day management of the charity to the Chief Executive.

Related Parties

Citizens Advice York 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 York in order to fulfil its charitable objectives and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and local authority departments on behalf of clients. Where one of the Trustees holds the position of Trustee or Director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

A City of York Council representative is also invited to attend Citizens Advice York Trustee Board meetings.

Risk Management

The Trustees have considered and reviewed the risks to which the charity is exposed and have established systems and procedures to manage them. The Audit and Risk committee maintains an effective internal control and risk framework and assists the

Board to ensure compliance with standards and guidelines issued by Citizens Advice and other regulatory bodies. The risk register is reviewed regularly and Trustees ensure that action plans are in place to mitigate key risks identified.

OBJECTIVES AND ACTIVITIES

The Charity's objects, as detailed in the Memorandum and Articles of Association, are "to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in York and surrounding areas".

To achieve these objectives Citizens Advice York 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.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

Public Benefit

The Trustees have paid due regard to the Charity Commission's guidance on Public Benefit in deciding the activities undertaken by Citizens Advice York during the year. The Trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

Our current activities aim to meet our objectives through the delivery of free, confidential advice and information that is accessible to all:

General Advice Service

The core and largest part of our work is a comprehensive General Advice Service. This is staffed by a team of highly trained volunteer advisers, supported by experienced professional supervisors.

The service provides independent information and advice on a wide range of issues including welfare benefits, debt, housing, employment law and immigration. In normal circumstances, it comprises a Drop In Service from the central York office (co-located with the City of York Council offices), a telephone advice service (Adviceline), and a specialist welfare benefits team supporting clients with more in-depth case work. A specialist debt team of three offers debt advice which includes a specialist service for vulnerable debtors. There are many advice outreaches located around York City and District which provide services to people in their own localities.

Specialist services include Head Injury and Stroke advice, Refugee advice, advice to the Travelling Community and specialist women's refuge advice. We have advisors embedded in both GP surgeries and food banks

During the pandemic advice services at GP surgeries and head injury/stroke clinics had to work remotely and the restoration of in-person working was slow due to a shortage of clinical rooms, but is now returning to that mode of contact. All other services have returned to in-person contact, but drop-in provision is less than it was before 2020 and there is increased client demand for email and phone advice, while volunteers continue to work remotely where this is their preference.

Outreach

Other venues where we provide general advice are operating at Huntington, Haxby and Wigginton, Acomb, Clifton, Heworth, Holgate and Tang Hall, Travellers Trust Centre, York Women's Centre, Refugee Action York, York food bank and Yorkshire Building Society.

YorLaw – Solicitors' Clinic

Yorlaw provides legal advice, but not representation, to our clients. It is also part of LawWorks, the pro bono agency for the Law Society and the Bar Association. Clients are usually referred to Yorlaw through the general advice service. Casework can be provided in a limited number of cases. Yorlaw also organises a McKenzie Friend Service for clients who have family cases before the York Family Court. YorLaw also work closely with the University of York legal clinic

YORK AND DISTRICT CITIZENS ADVICE BUREAU

Money and Debt advice

Our money and debt advice service allows us to give in-depth help to people who are struggling to manage their finances. Our debt team is funded by the Money Advice Service and City of York Council

Research & Campaigns

In 2022-23, we continued research and campaigning work on local and national issues. Our research and campaign volunteers, with our team of advisers have submitted evidence forms to national Citizens Advice across the year. These forms enable us to highlight cases where clients face particular detriments due to a systemic issue, or an issue where policy is unfair and therefore needs changing. The forms are gathered together by national Citizens Advice and used to campaign for change. We have a part time research and campaign officer who works 2 hours per week as a paid colleague and 5 hours per week as a volunteer. They have worked with Richmond upon Thames Citizens Advice to produce a paper on issues surrounding affordable housing, the issues being similar in both areas and the uniqueness of this situation has significantly raised interest in the project. The sharing of resources has proved productive, creative and cost effective and is likely to lead to further work on this issue in York.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. Over 20 volunteers contributed their time to Citizens Advice York during the year. We estimate the value of this help at the equivalent of £206,000 in 2022-23. The Trustees (who are also volunteers) greatly appreciate the hard work and commitment of our dedicated volunteer team.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

CHIEF EXECUTIVE'S REPORT

ACHIEVEMENTS AND FUTURE PLANS

I have been Chief Executive at CAY since July 2022 having acted in that role since February 2022. This followed a time of change and uncertainty but we collectively managed to work through this and our service continued to meet York's advice needs at West Offices and in our various outreach projects with high quality standards and continued positive client feedback ratings.

Our debt service continues to work on MAPS funded work, providing more complex debt advice than ever before. The demand for debt advice is ever increasing, but we are managing to keep pace with this. The CAY debt work (funded by CYC) supports vulnerable debtors who need extra help to manage their debts and finances. As ever, help to clients with income maximisation features strongly within our debt assistance work.

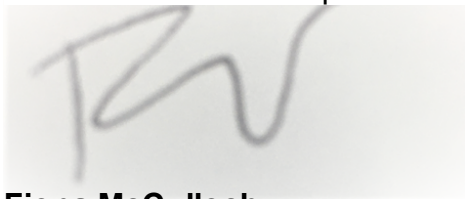
Our relationship with CYC means that we are working within a four year SLA for our core advice and CAY debt work with continuing tenure in our location at West Offices. Negotiations for future CYC funding will begin this autumn, and our Business Plan for 2023-6 is being rewritten to ensure that we are best placed to manage the rapidly changing social and economic climates. We are not only focusing on current plans to keep pace with increased demands on the service but also looking ahead to develop long term strategies enabling us to fulfil our broad objectives and to future proof the service.

Our Welfare Benefits work supports clients most in need and we continue to provide general immigration advice as well as a rapidly convened volunteer led advice line service to support the 450 asylum seekers who arrived in York in November. We have also been providing advice and support for Ukrainian guests both with volunteer support and with a lived experience paid advisor. We invited IDAS to provide specialist domestic abuse advice alongside our existing services. Yorlaw, our free legal service has supported clients with family, employment and immigration issues and continues to secure pro-bono advice where needed.

Relationships are strong with stakeholders and partners to ensure that we remain relevant to the City's future and our offer is both effective and valued. We work closely and effectively with many other charities to provide the best service possible for York and District residents.

I am delighted to be working as Chief Officer of York Citizens Advice and I am proud of all the amazing work our outstanding staff and volunteers do, often in difficult circumstances, to provide first class holistic advice and support to our clients.

We work hard to cope with the difficulties arising from the uncertain and shifting funding climate for organisations like ourselves and are glad to have a dedicated and driven team who are determined to prevail in the undoubtedly challenging economic times ahead.



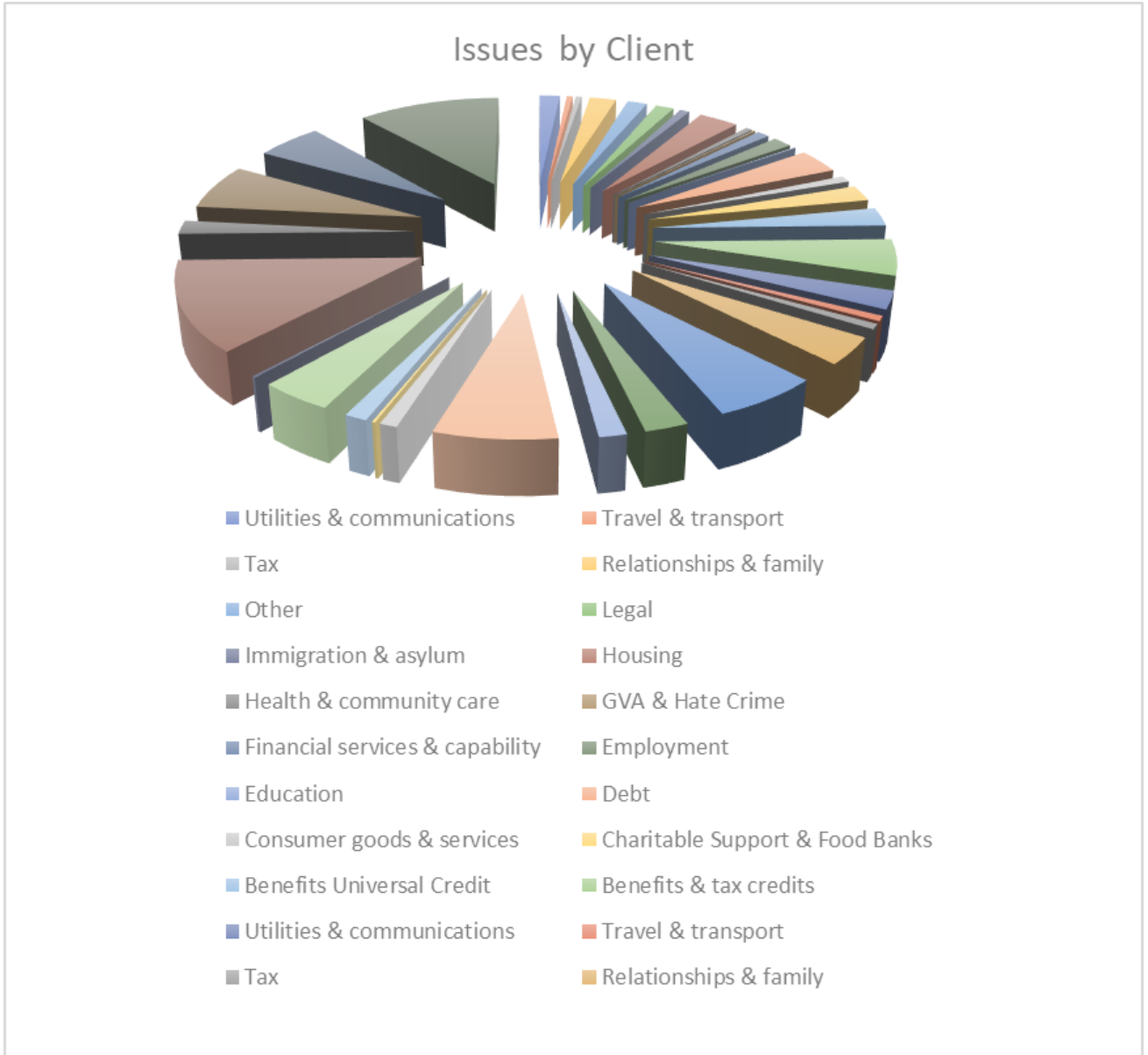
Fiona McCulloch

Chief Executive

YORK AND DISTRICT CITIZENS ADVICE BUREAU

Our Year at a Glance

Issues



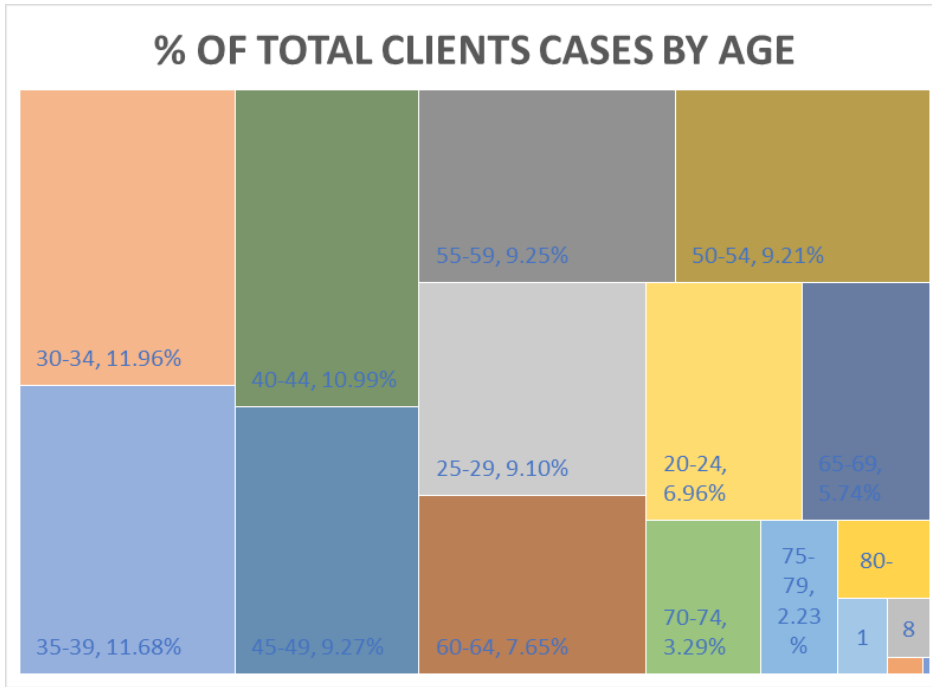
Top benefit issues



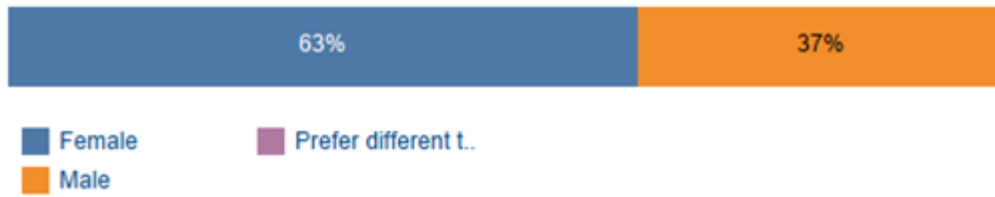
Top debt issues



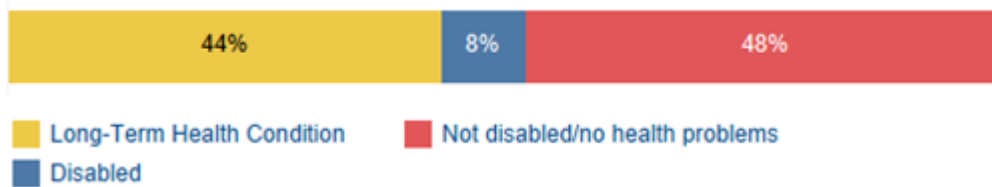
YORK AND DISTRICT CITIZENS ADVICE BUREAU



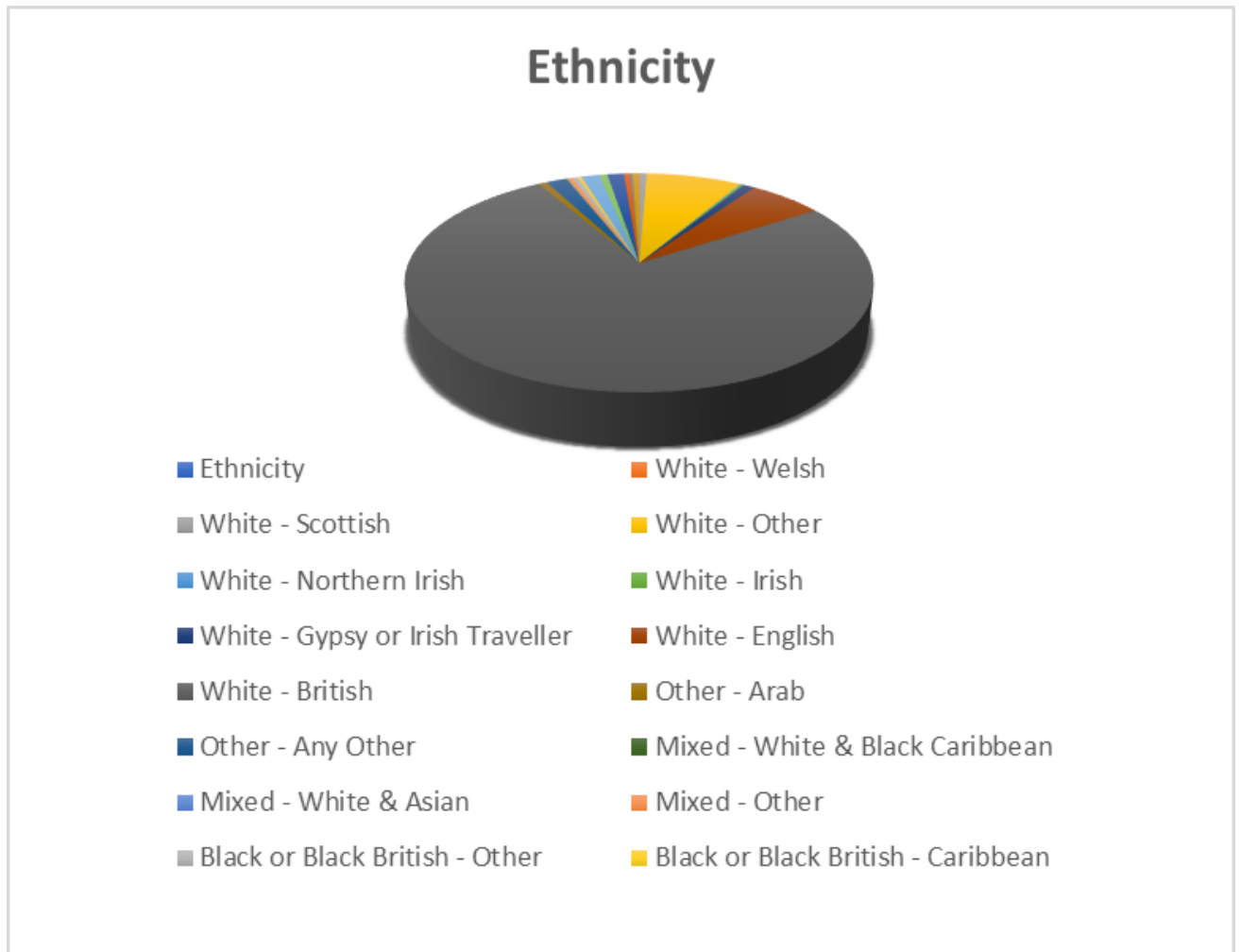
Gender



Disability / Long-term health

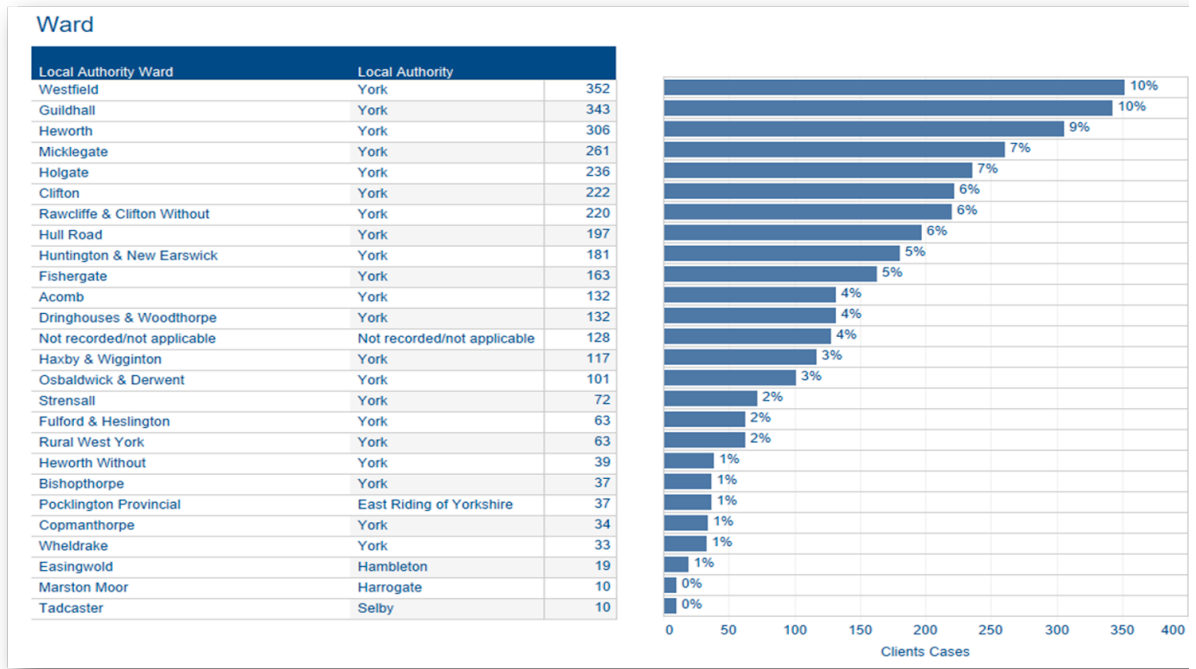


YORK AND DISTRICT CITIZENS ADVICE BUREAU



Our client breakdown by ward was as follows (where clients are out of area this is due to referrals from local offices due to conflicts of interest)

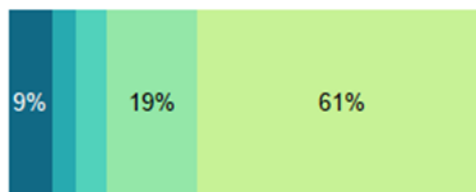
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Client Satisfaction

RECOMMEND

"How likely would you be to recommend the service?"



- Very Positive
- Positive
- Neutral
- Negative
- Very Negative

YORK AND DISTRICT CITIZENS ADVICE BUREAU

FINANCIAL REVIEW

Financial Position

Incoming resources for the year were £460,371 (2022: £444,591). Of this £287,912 related to project restricted activities (2022: £256,430). A deficit of £25,650 was incurred in the year (2022: surplus of £22,354), of which, a £39,357 deficit relates to unrestricted funds and a £13,707 surplus related to restricted funds. At 31 March 2023 total funds were £194,004 (2022 £219,654) of which £160,589 represented unrestricted funds (2021 £199,946).

Principal Funding Sources

The Trustees are grateful to all the organisations and individuals who have given grants or donations during the year. The principal funding sources were as follows:

City of York Council: The largest grant received during the year was the core grant of £150,100 towards the delivery of the general advice service. The Council also supported a number of specialist projects including CAY Debt, GP Outreach, Travellers outreach and a Ukrainian Drop-In. National Citizens Advice provided funding from the Money Advice & Pension Service as well as project funding from Yorkshire Building society. York Food bank gave £32,459 for advice services to clients at their food bank and SJP Law continued their support of the hospital work.

The charity did not have any borrowings from providers of funding or other sources at the balance sheet date.

The Trustees remain committed to finding new and diverse funding sources and to safeguarding and increasing reserves in order to ensure the charity has a secure financial base for the future.

Reserves Policy

Citizens Advice York aims to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency, including loss of income and necessary but unbudgeted cost. The charity maintains a projection of income for the future and endeavours to ensure that this continues to be derived from as wide a variety of sources as possible.

In reviewing the potential costs that could arise should a significant reduction in income or the need for unbudgeted expenditure occur the Trustees have determined that free reserves which is equal to 3 months normal operating expenditure should be maintained. This is in addition to designated funds of £43,000. The current level of unrestricted funds (excluding designated funds and fixed assets) is £168,172 which would cover approximately 4.2 months running costs. In the longer term Trustees consider it prudent to aim to increase the level of reserves to 6 months. The reserves policy is monitored and reviewed by Trustees annually.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

Designated Funds

Unrestricted funds have been designated for the following purposes:

Contingency reserve:– £38,000 set aside to cover any costs arising in the event of the charity's closure, such as redundancies.

Equipment reserve:– £5,000 set aside towards future equipment requirements.

The Trustees are free to designate funds in this way, and to release such funds to make them available for general purposes as they see fit.

Restricted Funds

Details of Restricted Funds are set out in Note 17 to the Accounts. These funds are restricted by the donor or funder and cannot be used for the general purposes of the charity. Their existence, and the sums of money therein, do not imply that there has been an under-spend but may result from a variety of circumstances including timing differences between the charity's financial year and the funding year of the project concerned.

Investment Policy

As detailed in its Memorandum paragraph 4.19, 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.

Owing to the nature of its funding the charity has no long-term investments, but it keeps monies not required in the short term in a no-notice deposit account with Scottish Widows. The Trustees review the interest rates available from time to time to ensure a reasonable return on deposits is being achieved.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

DIRECTORS' RESPONSIBILITIES

The charity trustees (who are also the directors of York and District Citizens Advice Bureau for the purposes of company law) are responsible for preparing a trustees annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources in that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; ● prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006.

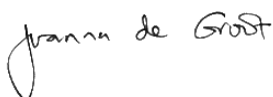
They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

In preparing this report, the Trustees have taken advantage of the small companies exemption.

The Trustees declare that they have approved the Trustees Annual Report and

Accounts Signed on behalf of the Trustees



....

Date

Joanna de Groot

Chair

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT
AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)**

		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	Note	£	£	£	£
Income and endowments from:					
Donations & legacies	3	19,078	1,075	20,153	15,293
Charitable activities	4	150,100	286,837	436,937	406,530
Investment income	5	282	-	282	82
Other income	6	2,999	-	2,999	22,686
TOTAL INCOME		<u>172,459</u>	<u>287,912</u>	<u>460,371</u>	<u>444,591</u>
EXPENDITURE ON					
Charitable activities					
Advice and Information	7	211,816	274,205	486,021	422,237
TOTAL EXPENDITURE		<u>211,816</u>	<u>274,205</u>	<u>486,021</u>	<u>422,237</u>
NET INCOME/ (EXPENDITURE)		<u>(39,357)</u>	<u>13,707</u>	<u>(25,650)</u>	<u>22,354</u>
Transfers Between Funds		-	-	-	-
NET MOVEMENT IN FUNDS		<u>(39,357)</u>	<u>13,707</u>	<u>(25,650)</u>	<u>22,354</u>
Reconciliation of Funds					
Funds brought forward at 1 April 2022		199,946	19,708	219,654	197,300
Funds carried forward 31 March 2023		<u><u>160,589</u></u>	<u><u>33,415</u></u>	<u><u>194,004</u></u>	<u><u>219,654</u></u>

A comparative Statement of Financial Activities is found in Note 2

All of the Charity's activities derive from continuing operations during the above two periods.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023**

	note	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	12	-	-
CURRENT ASSETS			
Debtors	13	22,714	20,801
Cash at bank and in hand		188,458	218,366
		<u>211,172</u>	<u>239,167</u>
CREDITORS: Amounts falling due within one year	14	(17,168)	(19,513)
NET CURRENT ASSETS		<u>194,004</u>	<u>219,654</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>194,004</u>	<u>219,654</u>
TOTAL NET ASSETS		<u><u>194,004</u></u>	<u><u>219,654</u></u>
FUNDS			
Restricted income funds	17	33,415	19,708
Designated funds	17	43,000	43,000
Unrestricted funds	17	117,589	156,946
TOTAL FUNDS		<u><u>194,004</u></u>	<u><u>219,654</u></u>

For the year ending 31st March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476 of the Companies Act 2006.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages ___ to ___ were approved by the Trustees, and authorised for issue on _____ and signed on their behalf by

_____ name:

Trustee

Company Registration Number : 7004444 (England & Wales)

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2023**

	note	2023 £	2022 £
Cash flows from operating activities			
Net income/(Expenditure) for the period		(25,650)	22,354
Adjusted for:			
Depreciation charge	12	-	-
Investment income	5	(282)	(82)
Decrease/(increase) in debtors	13	(1,913)	24,833
(Decrease)/increase in creditors	14	(2,345)	(15,637)
Net cash flows from operating activities		<u>(30,190)</u>	<u>31,468</u>
Cash flows from investing activities			
Interest receivable and similar income	5	282	82
Purchase of tangible fixed assets	12	<u>-</u>	<u>-</u>
Net cash flows from investing activities		<u>282</u>	<u>82</u>
Net increase/(decrease) in cash and cash equivalents		(29,908)	31,550
Cash and cash equivalents at 1 April 2022		<u>218,366</u>	<u>186,816</u>
Cash and cash equivalents at 31 March 2023	19	<u><u>188,458</u></u>	<u><u>218,366</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Citizens Advice York meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

Income and endowments

i) Recognition of income

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

ii) Grants receivable

Grants made to finance the activities of the local Citizens Advice are credited to the income and expenditure account in the period to which they relate.

iii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

iv) Gifts and Intangible income

In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Directors' Report.

v) Other income

Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

vi) Deferred income

Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- Costs of raising funds includes costs associated with any fundraising events.
- Charitable activities includes the costs of providing general advice and other specialist advice services and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs

Support costs include Back Office and Management staffing along with overhead attributable to those staff. They have been allocated to projects in proportion to staff costs in each activity/project.

Operating Leases

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the leases.

Tangible fixed assets and depreciation

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	3 years on a straight line basis
Fittings & office equipment	5 years on a straight line basis

Pensions

The charity operates a defined contribution group personal pension plan for its employees. Payments are charged to the income and expenditure account in the period in which they are incurred.

Accumulated funds

Restricted funds are subject to specific conditions by donors as to how they may be used. The purpose and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the

Unrestricted funds are funds that can be used in accordance with the charitable objects at the discretion of the trustees.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

**2. Comparative Statement of Financial Activities Year Ended 31 March 2022
(Including Income And Expenditure Account
And Statement Of Total Recognised Gains And Losses)**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income and endowments from:			
Donations & legacies	15,293	-	15,293
Charitable activities	150,100	256,430	406,530
Investments	82	-	82
Other	22,686	-	22,686
TOTAL INCOMING RESOURCES	<u>188,161</u>	<u>256,430</u>	<u>444,591</u>
RESOURCES EXPENDED			-
Charitable activities			
Advice and Information	169,172	253,065	422,237
TOTAL RESOURCES EXPENDED	<u>169,172</u>	<u>253,065</u>	<u>422,237</u>
NET INCOME/ (EXPENDITURE)	<u>18,989</u>	<u>3,365</u>	<u>22,354</u>
Transfers between funds	6,202	(6,202)	
NET MOVEMENT IN FUNDS	<u>25,191</u>	<u>(2,837)</u>	<u>22,354</u>
Reconciliation of Funds			
Funds brought forward at 1 April 2021	174,755	22,545	197,300
Funds carried forward 31 March 2022	<u><u>199,946</u></u>	<u><u>19,708</u></u>	<u><u>219,654</u></u>

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Donations	19,078	1,075	20,153	15,293	-	15,293
Total	19,078	1,075	20,153	15,293	-	15,293

4. Income from Charitable Activity

Advice & Information Services:

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
Funder	£	£	£	£	£	£
Brelms Trust	-	-	-	-	3000	3,000
Citizens Advice - Advice Line	-	15,000	15,000	-	-	-
Citizens Advice - Help to Claim	-	-	-	-	27,636	27,636
Citizens Advice - MAPS Face to Face Debt Advice	-	85,486	85,486	-	82,186	82,186
Citizens Advice - Money Saving Expert	-	5,400	5,400	-	-	-
Citizens Advice - Yorkshire Building Society	-	18,000	18,000	-	15,000	15,000
City of York Council - Community Hubs	-	-	-	-	20,000	20,000
City of York Council - General Advice Service	150,100	-	150,100	150,100	-	150,100
City of York Council - GP Outreach	-	26,460	26,460	-	13,229	13,229
City of York Council - Trainees Advisers	-	9,641	9,641	-	-	-
City of York Council - Travellers	-	5,385	5,385	-	5,385	5,385
City of York Council - Ukranian Drop in	-	10,393	10,393	-	-	-
Garfield Weston	-	4,000	4,000	-	5,334	5,334
Joseph Rowntree Trust	-	-	-	-	5,433	5,433
Local Authority - Ward pots	-	47,180	47,180	-	44,259	44,259
Refugee Action York	-	2,854	2,854	-	4,140	4,140
Stamp Jackson & Proctor	-	11,579	11,579	-	12,544	12,544
Tang Hall Big Local	-	11,000	11,000	-	5,584	5,584
Trussell Trust - York food bank	-	32,459	32,459	-	-	-
Two Ridings Community Foundation - Hardship Fund	-	2,000	2,000	-	-	-
Two Ridings Community Foundation - Surviving Winter	-	-	-	-	200	200
York CVS	-	-	-	-	12,500	12,500
Total	150,100	286,837	436,937	150,100	256,430	406,530

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5. Investment Income

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Interest receivable on bank deposits	282	-	282	82	-	82
Total	<u>282</u>	<u>-</u>	<u>282</u>	<u>82</u>	<u>-</u>	<u>82</u>

6. Other Income

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Other Income ndraising	2,999	-	2,999	22686	-	22,686
Total	<u>2,999</u>	<u>-</u>	<u>2,999</u>	<u>22,686</u>	<u>-</u>	<u>22,686</u>

7. Resources Expended

	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Advice & information services:						
Direct costs	155,027	200,657	355,684	129,503	198,429	327,932
Allocated Support Costs (see below)	56,437	73,060	129,497	34,662	51,851	86,513
Governance Costs	352	488	840	5,007	2,785	7,792
Total Resources Expended	<u>211,816</u>	<u>274,205</u>	<u>486,021</u>	<u>169,172</u>	<u>253,065</u>	<u>422,237</u>

	Staff Costs	Other Costs	Total 2023	Staff Costs	Other Costs	Total 2022
	£	£	£	£	£	£
Allocated Support Costs comprise	101,203	28,294	129,497	77,563	8,950	86,513

YORK AND DISTRICT CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023	2022
	£	£
Operating Lease costs - Land & Buildings	15,000	15,000
Operating Lease costs - Equipment	1,349	1,349
Depreciation	-	-
Independent Examiner fees	-	600
Other non audit services	-	

9. Trustees remuneration and expenses

No Trustees, nor any persons connected with them:

- were reimbursed for expenses throughout the year.
- received any benefits in kind.
- received any remuneration from the charity during the year.

10. Staff Costs

Staff costs during the year were:

	2023	2022
	£	£
Wages and salaries	342,144	293,253
Social security costs	24177	19,055
Pension costs	19214	17,244
	<u>385,535</u>	<u>329,552</u>

The average number of full time equivalent employees during the year was

	2023	2022
	No.	No.
Advice	7.3	5.7
Admin & support	0.8	0.8
Operational management	3.1	4.3
Senior management	1.0	0.7
Total	12.2	11.5

Volunteer Advice workers during the year were 4.1 FTE

No employee received emoluments of more that £60,000 during the year.(2022 - nil)

11. Taxation

No tax was charged in the year (2022 - £nil)

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Tangible Fixed Assets

	Computer Equipment	Other Tangible Assets	Total
Cost			
At 1 April 2022	-	-	-
Additions	-	-	-
At 31 March 2023	-	-	-
Depreciation			
At 1 April 2022	-	-	-
charge for the year	-	-	-
At 31 March 2023	-	-	-
Net Book Value			
At 1 April 2022	-	-	-
At 31 March 2023	-	-	-

13. Debtors	2023	2022
	£	£
Trade Debtors	9,065	13,002
Accrued Income	11,718	4,937
Prepayments	1,931	2,862
Other Debtors	-	-
Total	22,714	20,801

14. Creditors	2023	2022
	£	£
Trade Creditors	5,130	6,875
Deferred income	2,490	4,000
Taxation & social security	6,973	5,963
Accruals	1,735	900
Other Creditors	840	1,775
Total	17,168	19,513

YORK AND DISTRICT CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Commitments Under Operating Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Land & buildings		
Within 1 year	<u>7,500</u>	<u>7,500</u>
Total	<u><u>7,500</u></u>	<u><u>7,500</u></u>
Equipment		
Within 1 year	1,349	1,349
1 - 5 years	<u>1,574</u>	<u>2,922</u>
Total	<u><u>2,923</u></u>	<u><u>4,271</u></u>

16. Charity status

The Charity is a Charity limited by guarantee and consequently does not have share capital. Each of the member is liable to contribute an amount not exceeding £1 towards the assets of the Charity in the event of liquidation while they are members or within one year thereafter.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Funds

	Balance 1 April 2022	Incoming Resources	Outgoing Resources	Transfers	Balance 31 March 2023
	£	£	£	£	£
Unrestricted funds:					
General Funds	156,946	172,459	(211,816)	-	117,589
Designated Funds	43,000	-	-	-	43,000
Total unrestricted funds	199,946	172,459	(211,816)	-	160,589
Restricted Funds:					
Brelms Trust	3,000	-	-	-	3,000
Citizens Advice - Advice Line	-	15,000	(786)	-	14,214
Citizens Advice - MAPS Face to Face Debt Advice	-	85,486	(85,486)	-	-
Citizens Advice - Money Saving Expert	-	5,400	(5,400)	-	-
Citizens Advice - Yorkshire Building Society	-	18,000	(18,000)	-	-
City of York Council - GP Outreach	-	26,460	(26,460)	-	-
City of York Council - Trainees Advisers	-	9,641	(9,641)	-	-
City of York Council - Travellers	2,063	5,385	(7,448)	-	-
City of York Council - Ukranian Drop in	-	10,393	(10,393)	-	-
Garfield Weston	5,034	4,000	(4,000)	-	5,034
Joseph Rowntree Trust	5,433	-	(5,433)	-	-
Local Authority - Ward pots	2,458	47,180	(42,754)	-	6,884
Refugee Action York	-	2,854	(2,854)	-	-
Stamp Jackson & Proctor	1,007	11,579	(12,586)	-	-
Tang Hall Big Local	(1,495)	11,000	(9,505)	-	-
Trussell Trust - York food bank	-	32,459	(32,459)	-	-
Two Ridings Community Foundation - Hardship Fund	780	3,075	(1,000)	-	2,855
Two Ridings Community Foundation - Surviving Winter	1,390	-	-	-	1,390
York Childrens Trust	38	-	-	-	38
Total restricted funds	19,708	287,912	(274,205)	-	33,415
Total funds	219,654	460,371	(486,021)	-	194,004

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Funds (prior year comparative)

	Balance 1 April 2022	Incoming Resources	Outgoing Resources	Transfers	Balance 31 April 2023
	£	£	£	£	£
Unrestricted funds:					
General Funds	131,755	188,161	(169,172)	6,202	156,946
Designated Funds	43,000	-	-	-	43,000
Total unrestricted funds	174,755	188,161	(169,172)	6,202	199,946
Restricted Funds:					
Brelms Trust	-	3,000	-	-	3,000
Citizens Advice - Help to Claim	-	27,636	(27,636)	-	-
Citizens Advice - MAPS Face to Face Debt Advice	-	82,186	(75,984)	(6,202)	-
Citizens Advice - Yorkshire Building Society	-	15,000	(15,000)	-	-
City of York Council - Community Hubs	-	20,000	(20,000)	-	-
City of York Council - EU Settled Status	7,206	-	(7,206)	-	-
City of York Council - GP Outreach	-	13,229	(13,229)	-	-
City of York Council - Travellers	-	5,385	(3,322)	-	2,063
Garfield Weston	-	5,334	(300)	-	5,034
Hardship Fund	1,280	-	(500)	-	780
Joseph Rowntree Trust	-	5,433	-	-	5,433
Local Authority - Ward pots	7,219	44,259	(49,020)	-	2,458
Refugee Action York	42	4,140	(4,182)	-	-
Stamp Jackson & Proctor	2,490	12,544	(14,027)	-	1,007
Tang Hall Big Local	2,745	5,584	(9,824)	-	(1,495)
Two Ridings Community Foundation - Surviving Winter	1,190	200	-	-	1,390
York Childrens Trust	373	-	(335)	-	38
York CVS	-	12,500	(12,500)	-	-
Total restricted funds	22,545	256,430	(253,065)	(6,202)	19,708
Total funds	197,300	444,591	(422,237)	-	219,654

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

17. Funds (continued)

The specific purposes for which the funds are to be applied are as follows:

DESIGNATED FUNDS:

The designated funds balance comprises the following designations taken from the general funds of the charity

- Equipment Reserve £5000
- Contingency Reserve £38000

RESTRICTED FUNDS:

Brelms Trust

Funding to recruit, train and deploy more volunteers

Citizens Advice - Advice Line

Funding to increase capacity on our Advice Line telephone service

Citizens Advice - MAPS Face to Face Debt Advice

Funding for a Face to Face debt advice service

Citizens Advice - Money Saving Expert

Funding to provide financial capability appointments for clients

Citizens Advice - Yorkshire Building Society

Funding to support clients of Yorkshire Building Society with debt issues

City of York Council - GP Outreach

Funding for advice in GP Surgeries

City of York Council - Trainees Advisers

Funding for the salaries and training of new advisers

City of York Council - Travellers

Funding for advice to Travellers and their communities

City of York Council - Ukranian Drop in

Funding for advice for Ukranian people displaced due to the war

Garfield Weston

Funding to recruit, train and deploy more volunteers

**YORK AND DISTRICT CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Joseph Rowntree Trust

Funding for a women's advice service

Local Authority - Ward pots

Funding for an outreach advice services in specific local authority wards in the region

Refugee Action York

Funding to give advice to the Refugee communities of York

Stamp Jackson & Proctor

Funding for advice in the head injury & Stroke unit at the hospital

Tang Hall Big Local

Funding for advice in the geographic area of Tang Hall

Trussell Trust - York food bank

Funding to give advice to clients of the York food bank

Two Ridings Community Foundation - Hardship Fund

Funding to give small grant to clients in hardship.

Two Ridings Community Foundation - Surviving Winter

Funding to give small grant to clients experiencing winter hardship

York Childrens Trust

Funding to give small grant to clients in hardship with children

TRANSFERS:

No fund transfers occurred in the year.

YORK AND DISTRICT CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Analysis of Net Assets Between Funds

	Tangible fixed assets	Current assets	Current liabilities	Total funds 2023
Unrestricted	-	121,937	(4,348)	117,589
Designated	-	43,000	-	43,000
Restricted	-	46,235	(12,820)	33,415
Total	-	211,172	(17,168)	194,004

	Tangible fixed assets	Net current assets	Current liabilities	Total funds 2022
Unrestricted	-	167,296	(10,350)	156,946
Designated	-	43,000	-	43,000
Restricted	-	28,871	(9,163)	19,708
Total	-	239,167	(19,513)	219,654

19. Analysis of Cash and Cash Equivalents

	At 1 April 2022	cashflow	at 31 March 2023
Cash at bank and in hand	218,366	(29,908)	188,458
Total	218,366	(29,908)	188,458

	At 1 April 2021	cashflow	at 31 March 2022
Cash at bank and in hand	186,816	31,550	218,366
Total	186,816	31,550	218,366

20. Related Party Transactions

There were no related party transactions during the year (2022 - £nil)

Independent examiner's report to the trustees of York & District CAB

I report on the accounts of: **York & District Citizens Advice Bureau**
for the year ended: **31st March 2023** which are set out on pages 19 to 34.

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 the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 386 of the Act; or
- 2 the accounts do not accord with those records
- 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.



Karen Wood (ACMA)

Outsource independent examination
service

The Hiscox Building
Peasholme Green
York YO1 7PR

11/09/2023

Date: