

Charity number: 1097422
Company number: 04649873

BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Bohorun & Co Ltd
Chartered Certified Accountants
Registered Auditors
6 Howley Park Business Village
Leeds
LS27 0BZ



BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU

A COMPANY LIMITED BY GUARANTEE

REGISTERED UNDER THE COMPANIES ACT 2006

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BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU

1

A COMPANY LIMITED BY GUARANTEE

REGISTERED UNDER THE COMPANIES ACT 2006

LEGAL AND ADMINISTRATIVE INFORMATION

COMPANY REGISTRATION NUMBER 04649873

CHARITY NUMBER 1097422

DIRECTORS (TRUSTEES)

Chair: Dr Jan Eldred

Vice-Chair: Adam Leece

Trustees:

Linda Burgess

Dr Jan Eldred

Adam Leece

Alan Methley

Reverend Michael Neal Resigned 23 November 2022

Frank Parnham

Sarah Poolman

Anne Marie Hoyle

Rachael Burley Appointed 5 September 2022

Cllr Joe Hayward

**CHIEF EXECUTIVE &
COMPANY SECRETARY**

Jo Clark

PRINCIPAL OFFICES

1st Floor, Wellington House
36 Wellington Street
Barnsley
South Yorkshire
S70 1WA

INDEPENDENT EXAMINER

Bohorun & Co Ltd
Chartered Certified Accountants
Statutory Auditors
6 Howley Park Business Village
Leeds
LS27 0BZ

BANKERS

HSBC
5 Market Hill
Barnsley
S70 2PY

The Directors, who are also the Trustees, present their report and the unaudited financial statements for the year ended 31 March 2023.

STATUS, OBJECTIVES AND POLICIES

Barnsley & District Citizens Advice Bureau (Citizens Advice Barnsley/CAB) is a company limited by guarantee, registered number 4649873, and has no share capital. At 31 March 2023 there were 9 members and each member has guaranteed to contribute an amount not exceeding £1 in the event of the winding up of the company. The company is a registered charity, number 1097422. The organisation is authorised and regulated by the Financial Conduct Authority FRN: 617498.

The company is governed by its Memorandum and Articles of Association which outline the objects and powers of the charitable company. Under the company's Articles of Association, one third of the Trustees retire by rotation at the AGM and are eligible for re-election.

The organisational objectives are to:

Provide free, confidential advice to help people overcome their problems and campaign on big issues when their voices need to be heard.

Although a member of the Citizens Advice network, CAB is an independent local charity that offers impartial, independent advice which is accredited by the Advice Quality Standard (AQS). The services CAB provides are available to everyone regardless of race, gender, disability, age, sexuality or religion.

TRUSTEES RECRUITMENT

The trustees are recruited in a variety of ways and in-line with the Citizens Advice Barnsley Trustee Recruitment Policy. There is an established wide and varied network facility which enables the recruitment of trustees with a diverse range of disciplines.

INVESTMENT POWERS

The Memorandum and Articles of Association authorises the Trustees to make and hold investments using the general funds of the charity but no such investments are presently held.

ACTIVITIES, ACHIEVEMENTS AND PUBLIC BENEFIT

Advice services are available via a range of channels: face to face, email, webchat, telephone and video.

CAB overall service statistics (project activity plus that of the General Advice Universal Service) for the financial year 2022 - 2023 show that Citizens Advice Barnsley dealt with **38,062** problems for **8404** unique clients via total client contacts of **24,855**.

During the period, the top issues that we advised clients on were:

- a. **7138** Debt problems and helped people manage **£7,685,078** of problem debt
- b. **7297** Universal Credit issues
- c. **4507** Welfare benefits and tax credit problems (excluding Universal Credit)
- d. Claiming **£3,281,384** of welfare benefits
- e. **1468** Housing problems
- f. **1097** Utilities and Communications

CAB 2022 / 23 Client Satisfaction Survey Report provides a summary of the responses to the bureau's annual client satisfaction survey. The report shows that:

98% of clients felt that the service they received was good or excellent

99% of clients said they would use the service again

99% of clients said they would recommend Citizens Advice Barnsley to someone else

88% of clients found it easy/very easy to access the service

86% of clients thought it was important/very important to access advice in a community location

91% of clients felt less stressed/anxious as a result of seeing the adviser

85% of clients thought their health and wellbeing would improve as a result of seeing the adviser

87% of clients felt more able to manage their own affairs after seeing the adviser

Continued

ACTIVITIES AND ACHIEVEMENTS - continued from page 2

SERVICES PROVIDED

At 31 March 2023 CAB leases premises from BMBC at 1st Floor, Wellington House, 36 Wellington Street, Barnsley S70 1WA, which provide a base for service provision; staff accommodation; volunteer training and meeting room facilities. The service relocated to these premises on 17 February 2014 from its previous town centre base at Shambles Street. The previous Lease expired in November 2020 and a Tenancy at Will has been agreed until the new Lease is drawn up. From July 2022, CAB reduced the size of its premises by co-locating with the BMBC Housing Options Team. A new Lease is currently being drafted and is expected to expire in 2026.

Telephone Service

Alongside the other access channels below, CAB operates a universal telephone advice service for members of the public. This is part of the Citizens Advice "Adviceline" service, the telephone number is a freephone service 0800 144 88 48.

This service is delivered by a mix of paid staff and volunteers. At 31 March 2023 the service was available from CAB as follows (NB due to the partnership working with DIAL Barnsley and Age UK Barnsley via the Universal Advice and Information Service Contract, additional telephone capacity is available):

Monday 10.00 - 16.00
Tuesday 10.00 - 16.00
Wednesday 10.00 - 16.00
Thursday 10.00 - 16.00
Friday 10:00 - 16:00

Emergency Face – to – Face Drop-In (not available during the pandemic period)

In order to deal with emergencies that may arise from people presenting in person at the CAB main reception, at least one of the following criteria will need to be met for an individual to be seen on the day as an emergency case.

These are:

Where an individual presents a case where there is a need for urgent legal action to safeguard an individual's liberty; home; or access to essential living expenses / utilities

Where an individual may have communication problems arising from:

- Their main language being other than English, or
- Having a sensory impairment, or
- Having special support needs due to a condition such as mental ill-health; learning disability etc.
- Where, on Advice Service Supervisor assessment, an individual has no money and no access to a telephone.

Such cases will be dealt with via emergency face-to-face triage, in accordance with CAB resources and it will be the responsibility of reception staff and supervisors where appropriate to make the necessary assessment in each case.

Appointments/Other Channels

In addition to the above, where appropriate, face-to-face and telephone appointments for general advice are made for clients included in the service funded by BMBC.

CAB also responds to letter enquiries but these services are not advertised or routinely offered to members of the public. CAB provides advice via video, email and webchat following successful pilot projects. In addition, CAB has developed a facility to also provide advice by email via its own website www.barnsleycab.org.uk

Service Management

The advice services are managed by the Operational Manager and the Project Manager who have responsibility for quality of advice across all services and who report to the CEO.

Continued

ACTIVITIES AND ACHIEVEMENTS - continued from page 3

Other General Advice Services

Universal Advice and Information Service

Advice service available to everyone across the Borough via telephone, email and webchat. The service is delivered in partnership with DIAL Barnsley and Age UK Barnsley.

The service statistics included in this report only refer to the CAB section of the service. Face to face is also available as part of this service.

Outreach Service Funded by BMBC South Area Council

From June 2014 the bureau secured a contract, funded by the South Area Council to deliver weekly outreach drop-in sessions in locations in Darfield; Hoyland; and Wombwell and include a twilight session. The service is aimed at anyone who lives within the South Area Council boundary – people living outside that area are signposted to other services.

The service has two distinct elements: a general advice service and a welfare rights service, both delivered by CAB.

Outreach Service Funded by BMBC North Area Council

From September 2015, the bureau secured funding from the North Area Council to deliver weekly advice sessions in: Darton East, Darton West, Old Town and St Helens for people living or working in those areas. The service is provided in partnership with DIAL Barnsley and CAB is the lead organisation. Advice is provided by one CAB Generalist Adviser and one DIAL Welfare Benefits adviser.

Ward Alliance Outreach Services

CAB has delivered advice sessions available to residents in the North East Area Council Wards. The services have been provided for Cudworth and Monk Bretton and are each funded by the relevant Ward Alliance. The services are for people living and/or working in those areas.

BSL Advice Service

Through collaboration with Barnsley Council, from 25 January 2012 CAB has been delivering a weekly drop-in advice session for Deaf people. A BSL interpreter is on hand to support these sessions, mainly funded by the Council within the Universal Advice and Information Contract.

Dearne Outreach Service

Funded by the Dearne Area Council, Dearne Development Fund, this service provides advice including generalist and specialist debt advice for clients who live in The Dearne area. The sessions have been delivered via telephone and digital channels throughout the pandemic period. The most recent funded service ended in October 2022.

Energy Advice Service

Funded by Citizens Advice, the service provides one-to-one appointments to clients with advice/support regarding all aspects of energy saving information, switching energy suppliers, Carbon Monoxide and maximising income. The funding also includes an element for delivering awareness-raising/training sessions to groups. This funding expired in March 2023.

Universal Credit Help to Claim Service

This service is funded at source from DWP and allocated by Citizens Advice. The funding provides for CAB advisers to provide telephone and digital advice for all elements of making a claim for Universal Credit, up to the first full payment being received by the claimant.

Skelmanthorpe Outreach Service

Face-to-face drop-in advice service funded by the Denby Dale Parish Council for the residents of the area.

Penistone Outreach Service

Advice service funded by the Penistone Area Council to provide advice on debt and financial issues and any related areas of law. During the year, this service has been delivered via telephone and digital channels.

Flood Relief Service

This service is funded via South Yorkshire Community Foundation and is a three-year project delivered in partnership with Citizens Advice Rotherham. The service provides advice for people affected by flooding.

Continued

Central Area Outreach Service

The project was a joint initiative funded by the Ward Alliances and the Central Area Council Covid-19 Financial Resilience Fund to provide remote advice across the whole of the Central Area and more recently, two face to face drop-in sessions per week at Wellington House. The funding/service ended March 2023.

Yorkshire Building Society Service

This service was initially a pilot project funded by the Yorkshire Building Society (YBS) and funding allocated to CAB by Citizens Advice. The service provides advice for all issues and the adviser is based in the Town Centre YBS Branch to deliver two advice sessions per week. The service is available for all residents of Barnsley regardless of whether they are YBS customers or not. Going forward, the service will be increased to three sessions per week.

Access to Justice Foundation Service

Funding received to support people who are facing hardship as a result of the rise in the cost of living via the provision of advice in all areas of law.

Additional Capacity Telephone Advice Service

Additional telephone advice capacity funded by Big Lottery, Awards for All, to enable CAB to meet more of the demand for telephone advice. Funded until August 2023.

Shopping Voucher Service

Funded from the UK Shared Prosperity Fund via BMBC to enable CAB to provide supermarket vouchers to eligible clients.

SPECIALIST ADVICE SERVICES AND OTHER PROJECTS

During the year CAB provided Advice Quality Standard (AQS) accredited advice at general help with telephone standard and casework services in debt and welfare benefits. Referrals to CAB specialist advice services are made via the CAB General/Universal Advice Services and outreach services. The specialist advice services are managed by the Operational Manager and the Project Manager and staff work from CAB town centre premises, home and some outreach venues.

Money Advice Service Debt Advice Project (MaPS))

This service is a Money And Pension Service funded debt advice project in partnership with Citizens Advice. CAB received funding for a complement of 5 full time equivalent money advisers and associated administrative officers and supervision. The service is provided Monday to Friday by a mix of face to face, email, webchat and telephone.

Berneslai Homes Money Advice Service

From April 2009 Berneslai Homes (BH) has funded CAB to provide an independent Money Advice Service, aimed at Berneslai Homes Tenants. The service agreement has been renewed and a new three year agreement has been confirmed which expires March 2026.

The service aims to support BH tenants who need assistance by the provision of a confidential financial health check which includes income maximisation and debt / money advice, as appropriate. In so doing it is anticipated that this will also help tenants by reducing the level of problem debt including rent arrears and minimise homelessness.

Council Tax Arrears Advice Service

This service is funded via BMBC and provides a designated adviser to accept referrals from the BMBC Council Tax Recovery Section. The current funding is for four years and is due to expire in 2025.

Foodbank Advice service

Funded by the Trussell Trust/Barnsley Foodbanks to deliver face to face outreach debt/financial advice in several food bank locations across the Borough.

ACCOUNTS AND FINANCIAL REVIEW

The Trustees submit the independent examiner's unqualified report for the year ended 31 March 2023. The improvement to the budget for the year amounts to **£71,132** which consists of additional funding secured and savings made to planned expenditure throughout the year.

RESERVES POLICY

In line with the Charity Commission guidelines, CAB Trustees have designated reserves to ensure that the organisation can continue to provide a level of service having regard to possible future fluctuations in both income and expenditure.

For 2022/23, the Trustees considered that a minimum of three months expenditure of core costs should be maintained as well as potential pension and redundancy liability costs to be held in reserves. In order to promote the sustainability of the organisation, reserves will be designated to allow provision for future premises costs/relocation.

The Trustees are committed to investing part of any surplus reserves during 2023 / 24 into delivering more front-line advice, in line with CAB aims and charitable objectives.

RISK MANAGEMENT

CAB Trustees undertake an annual corporate risk assessment to identify key risk factors. These include an assessment of all factors relating to: governance; operations; finances; external influences; and compliance (risk management includes the Covid-19 pandemic). Actions are proposed to address any risks identified in the assessment process and these are included in the CAB Annual Action Plan, implementation of which is routinely monitored at quarterly Trustee Board meetings.

Internally, risk is minimised by the implementation of explicit financial systems and controls, which include a scheme of delegated financial authority. Budgets are set annually and expenditure is monitored against budget on a quarterly basis by the Trustee's Finance Scrutiny Committee, CEO, Executive Group and the Trustee Board.

GOING CONCERN

Trustees confirm that no funding was withdrawn during the Covid-19 pandemic period and that no material uncertainties exist as at 31st March 2023.

FUTURE PLANS

In relation to its work programme, CAB has produced a 3 year Business and Development Programme for 2022 – 2025 that sets out a proposed strategic direction of travel over the period. This programme includes a number of costed activities showing potential developments and associated outcomes.

As part of the programme, subject to satisfactory funding and contract arrangements, CAB plans to continue providing:

- 1) A Universal Advice Service through a variety of channels
- 2) The existing specialist advice services funded by The Money and Pensions Service
- 3) Other money advice projects including the projects funded by Berneslai Homes and BMBC
- 4) Training and support for volunteers and apprentices
- 5) Delivery of outreach services in the areas covered by the BMBC South Area, Penistone and North Area Council and also the NE Area Wards Alliances, as part of the Area Council and Ward Alliances respective commissioning arrangements
- 6) Advice in healthcare settings
- 7) Advice within the justice sector

Continued

The Board is also committed to reviewing the governance arrangements during 2023 / 24 to ensure that these remain fit for purpose. CAB will continue to explore ways of strengthening local partnership working arrangements.

Throughout 2023 / 24 CAB will continue to explore new and additional sources of income as a priority area of work. The Business Development Manager post will continue to facilitate this.

STATEMENT OF THE RESPONSIBILITIES OF THE DIRECTORS (TRUSTEES)

Company law requires the directors of the company, who are also the Trustees, prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees are required to: - select suitable accounting policies and then apply them consistently
make judgements and estimates that are responsible and prudent; and
- prepare financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

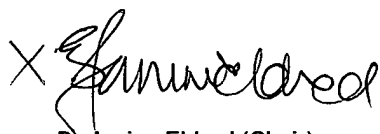
In accordance with company law, as the company's directors, we certify that:

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

APPROVAL

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in April 2008) and in accordance with the special provision of Part VII of the Companies Act 2006 relating to small companies.

The report was approved by the Directors (Trustees) on 23rd May 2023 and signed on their behalf by:

X 
Dr Janine Eldred (Chair)

Independent Examiners Report to the Trustees of Barnsley & District Citizens Advice Bureau

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity 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 company'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 Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D Prakash Bohorun FCCA (Independent Examiner)

Association of Chartered Certified Accountants (ACCA)

Bohorun & Co Ltd t/a Bohoruns Accountants
Chartered Certified Accountants; Registered Auditors
6 Howley Park Business Village
Pullan Way, Morley
Leeds
LS27 0BZ

Date 23/8/2023

BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU
A COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES

9

FOR THE YEAR ENDED 31 MARCH 2023

INCOME AND EXPENDITURE ACCOUNT		2023			2022		
		Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Incoming Resources							
Incoming resources from charitable activities:							
Grants and contract funding	2	0	881,508	881,508	0	900,209	900,209
Incoming resources from generated funds:							
Voluntary income - Donations and other income		1,091		1,091	160		160
Activities for generating funds - Bank interest		3,773		3,773	1,577		1,577
Miscellaneous Income		5,822		5,822	1,424		1,424
Covid Pandemic Assistance Receipts				0			0
Total Incoming Resources		10,686	881,508	892,194	3,161	900,209	903,370
Resources Expended							
Charitable activities	3	0	(930,357)	(930,357)	4,000	(868,531)	(864,531)
Governance costs	3	0	(1,409)	(1,409)	0	(1,409)	(1,409)
Total Resources Expended		0	(931,766)	(931,766)	4,000	(869,940)	(865,940)
Net Incoming/(outgoing) Resources before Transfers/ Net Income/(Expenditure) for the year		10,686	(50,258)	(39,572)	7,161	30,269	37,430
Transfers between funds	10	18,425	(18,425)	0	49,820	(49,820)	0
Net Movement in Funds		29,111	(68,683)	(39,572)	56,981	(19,551)	37,430
TOTAL MOVEMENT IN FUNDS							
		Unrestricted Funds £	Restricted Funds £	Total Funds £			
FUNDS BALANCES AT 1 APRIL 2022		439,886	138,880	578,766			
Net Movement in Funds 2023		29,111	(68,683)	(39,572)			
FUNDS BALANCES AT 31 MARCH 2023		468,997	70,197	539,194			

None of the charitable company's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2022 and 2023.

The notes on pages 12 to 20 form part of these accounts.

STATEMENT OF FINANCIAL POSITION - AS AT 31 MARCH 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	5	13,932	16,389
CURRENT ASSETS			
Debtors	6	6,952	7,233
Prepayments	7	14,044	42,740
Cash at bank and in hand	8	603,844	609,314
CURRENT ASSETS		<u>624,840</u>	<u>659,287</u>
TOTAL ASSETS		<u>638,772</u>	<u>675,676</u>
CURRENT LIABILITIES			
Creditors - amounts falling due within one year	9	<u>99,578</u>	<u>71,915</u>
NET CURRENT ASSETS		<u>525,262</u>	<u>587,372</u>
NON-CURRENT LIABILITIES			
Creditors - amounts falling due After one year	10	0	24,995
TOTAL LIABILITIES		<u>99,578</u>	<u>96,910</u>
NET ASSETS		<u>539,194</u>	<u>578,766</u>
REPRESENTED BY			
RESTRICTED FUNDS	11	70,197	138,880
UNRESTRICTED FUNDS	11	468,997	439,886
TOTAL FUNDS		<u>539,194</u>	<u>578,766</u>

For the years ending 31 March 2022 and 31 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 year in question in accordance with section 476; and

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and SORP 2019.

These accounts were approved by the trustees on 23rd May 2023 and signed on their behalf by:

X 
Dr Jan Eldred Chair

BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU
A COMPANY LIMITED BY GUARANTEE

CASH FLOW STATEMENT FROM 1 APRIL 2022 TO 31 MARCH 2023

Reconciliation of surplus for the Year to the cash at the end of the period.

OPERATING ACTIVITIES		£
Surplus for the Year to 31 March 2023		(39,572)
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATIONS		
Debtors		282
Prepayments		28,695
Accruals: Utility		6,000
Accruals: Holiday		2,048
Accruals: Audit		100
Accruals: Premises Service Charge Agreement		18,000
Creditors-Amounts due within 1 Year: Grants received in advance		(21,380)
Pension creditor		0
VAT Creditor		(2,100)
NET CASH PROVIDED BY OPERATING ACTIVITIES		(7,927)
INVESTING ACTIVITIES		
Plant & Machinery - Depreciation	1,108	
Fixtures & Fittings - Depreciation	1,349	
Net cash provided by Investing Activities		2,457
NET CASH INCREASE FOR THE PERIOD		(5,470)
Cash at beginning of period		609,314
CASH AT END OF PERIOD		603,844

BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU
A COMPANY LIMITED BY GUARANTEE
NOTES ON THE ACCOUNTS - 31 MARCH 2023
ACCOUNTING POLICIES

1 1.1 Basis of preparation of financial statements

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets and investments measured at market value. The accounts have been prepared in accordance with the FRS102 (effective January 2019), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with SORP 2019 (effective January 2019).

1.2 Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the SoFA when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting income.
 - Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
 - Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
 - All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the accounts.
- Resources expended are allocated to activities on the basis of staff time spent on those activities or the use of related resources in those activities.

ACCOUNTING POLICIES - continued on page 13

ACCOUNTING POLICIES - continued from page 13

1 **1.5 Tangible fixed assets and depreciation**

Assets acquired at an item cost of less than £1,000 are all treated as revenue items, in accordance with Citizens Advice Bureau policy.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its useful life, as follow:

Plant and Machinery - 15% reducing balance method.
Fixtures, fittings and equipment - 15% reducing balance method.

1.6 Taxation

As a registered charity, Barnsley & District Citizens Advice Bureau is exempt from income tax and corporation tax under section 505 (1) of the Income and Corporation Taxes Act 1988.

1.7 Pensions

The charity operates a defined contribution pension scheme. The pension charge represents the amount payable by the charity towards a stakeholder pension scheme and to some employees' personal pension schemes.

2 **GRANTS AND CONTRACT FUNDING**

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £
Cit. Advice - Money & Pensions Service		265,630	265,630		301,750	301,750
BMBC - North Area Council		94,903	94,903		95,008	95,008
BMBC - South Area Council		83,000	83,000		82,143	82,143
Cit. A.(DWP) - Universal Credit Help to Claim		131,555	131,555		86,604	86,604
BMBC - Universal Advice & BSL		70,000	70,000		70,000	70,000
SYCF - Flood Relief		49,990	49,990		49,990	49,990
BMBC - Council Tax Referrals/Recovery		42,041	42,041		42,033	42,033
Berneslai Homes		38,804	38,804		38,803	38,803
BMBC - Central Area/Ward Alliance		30,000	30,000		30,000	30,000
Cit. A. - HTC Targeted Follow up Pilot Fund		0	0		20,200	20,200
BMBC-N.E.Area/Ward Alliances Outreaches		3,636	3,636		15,437	15,437
Yorkshire Building Society		18,000	18,000		15,000	15,000
BMBC - Penistone Area Council		6,143	6,143		12,177	12,177
BMBC - North Area Debt Advice		0	0		10,000	10,000
Cit. Adv - Energy		6,500	6,500		7,000	7,000
BMBC - Dearne Development		6,105	6,105		6,386	6,386
Cit.Adv. - PACE Covid Scale up Fund		0	0		6,280	6,280
Mind - Mental Health Response Fund		0	0		4,998	4,998
National Lottery - Community Justice Fund *		0	0		4,400	4,400
South Yorkshire Community Fund		2,500	2,500		0	0
Cit. Advice - BEIS Capacity Equipment		0	0		0	0
Community - Access to Justice Fund		14,672	14,672		0	0
Foodbank/Trussell Trust		4,853	4,853		0	0
Denby Parish - Skelmanthorpe		3,180	3,180		0	0
Awards for All		9,996	9,996		0	0
Total Restricted Funds	0	881,508	881,508	0	898,209	898,209

* Access to Justice - Community Justice Fund via The National Lottery Community Fund

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Note 3

4	STAFF COSTS	2023	2022
	Salaries and wages	675,773	614,850
	Redundancy Costs	0	0
	Holiday Accrual Entitlement	2,048	0
	Social Security Costs Employer Net of SMP recovered	55,306	48,757
	Pension Employer contributions	31,881	34,331
		<u>765,008</u>	<u>697,938</u>

One employee was paid £60,000 or more during the year. No remuneration was paid to any of the trustees of the charity during the year or the prior year, Nor any expenses, last year.

The average number of employees (part time & full) during the period, stated as F.T.E. was as follows:

	2023	2022
Money Advice Service	8	9
Universal Credit Help to Claim	5	3
South Area Council	3	2
Berneslai Homes	1	2
North Area Council	2	2
Council Tax recovery	1	2
Universal Advice	1	1
Help to Claim Targeted Follow Up Fund	0	1
Central Area Ward Alliance	1	1
South Yorkshire Flood Relief	1	1
Energy Best Deal	1	0
Yorkshire Building Society	1	0
	<u>25</u>	<u>24</u>

5 TANGIBLE FIXED ASSETS

	Plant & Machinery	Fixtures & Fittings	Total
Cost	£	£	£
At 1 April 2022	26,991	33,031	60,022
Additions during year	0	0	0
Disposals during year	0	0	0
At 31 March 2023	<u>26,991</u>	<u>33,031</u>	<u>60,022</u>
Depreciation			
At 1 April 2022	19,604	24,029	43,633
Charge for year	1,108	1,349	2,457
Relating to disposals	0	0	0
At 31 March 2023	<u>20,712</u>	<u>25,378</u>	<u>46,090</u>
Net book amounts			
At 31 March 2023	<u>6,279</u>	<u>7,653</u>	<u>13,932</u>
At 31 March 2022	<u>7,387</u>	<u>9,002</u>	<u>16,389</u>

BARNSELY & DISTRICT CITIZENS ADVICE BUREAU
A COMPANY LIMITED BY GUARANTEE
NOTES ON THE ACCOUNTS - 31 MARCH 2023

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	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
6 DEBTORS				
Due within one year:				
Bank Interest & Grants receivable	0	6,952	6,952	7,233
	<u>0</u>	<u>6,952</u>	<u>6,952</u>	<u>7,233</u>
7 PREPAYMENTS				
Due within one year:				
	<u>0</u>	<u>14,044</u>	<u>14,044</u>	<u>42,740</u>
	<u>0</u>	<u>14,044</u>	<u>14,044</u>	<u>42,740</u>
8 CASH AT BANK AND IN HAND				
Balance at bank	488,213	115,381	603,594	609,064
Cash in hand	250		250	250
	<u>488,463</u>	<u>115,381</u>	<u>603,844</u>	<u>609,314</u>
9 CREDITORS - amounts falling due within one year:				
Bank Overdrawn	0	0	0	0
V.A.T.	0	0	0	2,100
Mind - Mind	0	0	0	0
Citizens Advice - Advice Line	0	15,000	15,000	0
National Lottery - Community Justice Fund	0	0	0	0
SYCF Flood Relief	0	24,995	24,995	49,990
BMBC - Cudworth Ward Alliance	0	1,860	1,860	0
BMBC - South Area Council	0	20,750	20,750	0
BMBC - North Area Council	0	3,575	3,575	3,575
YBS - Information advice within Branch	0	0	0	9,000
Accrued expenses & Holiday accrual	33,398	0	33,398	7,250
	<u>33,398</u>	<u>66,180</u>	<u>99,578</u>	<u>71,915</u>
10 CREDITORS - amounts falling due after one year:				
SYCF Flood Relief	0	0	0	24,995
	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,995</u>

11 MOVEMENTS IN FUNDS

	Balance 31.03.2022 £	Incoming Funds £	Outgoing Funds £	Transfers in/(out) £	Balance 31.03.2023 £
Restricted Funds:					
Cit. Advice - Money & Pensions Service	54,256	265,630	(263,925)		55,961
BMBC - North Area Council	21,723	94,903	(107,727)		8,899
BMBC - South Area Council	13,335	83,000	(78,789)		17,546
Cit. A.(DWP) - Universal Credit Help to Claim	(788)	131,555	(159,764)		(28,997)
BMBC - Universal Advice & BSL	0	70,000	(55,634)		14,366
SYCF - Flood Relief	7,640	49,990	(51,421)		6,209
BMBC - Council Tax Referrals/Recovery	(5,713)	42,041	(43,917)		(7,589)
Berneslai Homes	11,810	38,804	(39,855)		10,759
BMBC - Central Area/Ward Alliance	9,450	30,000	(33,063)		6,387
Cit. A. - HTC Targeted Follow up Pilot Fund	1,430			(1,430)	0
BMBC-N.E.Area/Ward Alliances Outreaches	8,150	3,636	(8,858)		2,928
Yorkshire Building Society	(4,653)	18,000	(16,169)		(2,822)
BMBC - Penistone Area Council	0	6,143	(9,111)		(2,968)
BMBC - North Area Debt Advice	6,175			(6,175)	0
Cit. Adv - Energy	1,349	6,500	(20,775)		(12,926)
BMBC - Dearne Development	0	6,105	(6,641)		(536)
Cit.Adv. - PACE Covid Scale up Fund	171		(4,703)	4,532	0
Mind - Mental Health Response Fund	5,904			(5,904)	0
National Lottery - Community Justice Fund *	(807)				(807)
South Yorkshire Community Fund	0	2,500	(4,072)		(1,572)
Cit. Advice - BEIS Capacity Equipment	9,448			(9,448)	0
Community - Access to Justice Fund	0	14,672	(16,817)		(2,145)
Foodbank/Trussell Trust	0	4,853	(5,353)		(500)
Denby Parish - Skelmanthorpe	0	3,180	(3,165)		15
Awards for All	0	9,996	(2,007)		7,989
Total Restricted Funds	138,880	881,508	(931,766)	(18,425)	70,197
Unrestricted Funds:					
Designated					
Contingency & Development Fund					
General	439,886	10,686		18,425	468,997
General - NI Rebate from HMRC **	0				0
Total Unrestricted Funds	439,886	10,686	0	18,425	468,997
Total Funds	578,766	892,194	(931,766)	0	539,194

* Access to Justice - Community Justice Fund via The National Lottery Community Fund

** £4,000 NI Rebate from HMRC - Negative expenditure

Purposes of Restricted Funds

The restricted funds relate to specific activities for which specific funds were raised:

Movements on Funds, continued on page 17

11 **Movements on Funds, continued from page 17**

Transfers It was agreed that the DWP (Personal Budgeting Skills) the Energy Best Deal and DRO can be taken to the unrestricted reserves.

The designated contingency & development fund Is designated for the purpose of covering any deficiency for the future funding of the charity and specifically includes the following:

	£
	2023
Pensions liability (potential debt on withdrawal) - Note 14 & 15	48,953
5 Years provision for the renting of premises from April 2023.	75,000
Redundancy Costs.	68,384
Reserves policy (3 Months budgeted organisational core running costs)	67,915
	<u>260,252</u>

12 **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total 31.3.2023 £
Tangible fixed assets	13,932		13,932
Debtors	0	6,952	6,952
Prepayments	0	14,044	14,044
Balances at bank and in hand	488,463	115,381	603,844
Liabilities	(33,398)	(66,180)	(99,578)
Net assets	<u>468,997</u>	<u>70,197</u>	<u>539,194</u>

13 **STATUS**

Barnsley & District Citizens Advice Bureau (The Bureau) is a company limited by guarantee and has no share capital. It is incorporated within England and Wales as part of the UK. The Bureau is a public benefit entity that is a registered charity number 1097422. In the event of the winding up of the company, the liability of members is limited to a maximum of £1 each.

14 **COMMITMENTS**

The charity had financial commitments for the Service Charges (Property under lease) which runs to to and including 20 June 2026, The total anticipated outstanding charges from 1st April 2023 are £58,500 (£17,188 from 1st April 2022 as the lease then was to 13 November 2023).

The charity had no other commitments under non cancellable operating leases at 31 March 2023.

15 **PENSION COMMITMENTS**

The charity operates a pension scheme under Growth Plan Series 4 benefits, by administering contributions made towards a stakeholder pension scheme and to certain employees' personal pension schemes. The pension costs represent a fixed rate contribution paid by the charity into the appropriate pension schemes. There were no unpaid contributions (2022: Also none).

Employers pension charge for the year was £31,881 (2022: £34,331) of which £6,642 was for the repayment of the deficit in Growth Plan Series 1 and 2.

Scheme Actuary has calculated the amount of employer debt on withdrawal liability for Barnsley & District Citizens Advice Bureau to be £54,222 as at September 2021, arising from previous deficits on Growth Plans 1 and 2. The Actuary has scheduled annual repayments to eliminate this liability and in the year 2022/23 this amounted to £8,761 and in the year 2023/23 this will be £4,887 (2021/22: £6,642). After repayments of debt costed to 31 March 2023 the debt was calculated that amounted to £48,953. The current scheme, Growth Plan Series 4, is a defined contribution scheme and as such will not incur any liabilities.

16 CONTINGENT LIABILITIES

The estimated amount of employer debt on withdrawal liability for Barnsley & District CAB as at September 2021 has been estimated by the Scheme Actuary at £54,222 no further updates have been received, previously as at September 2019, it was £95,190.

17 RELATED PARTY TRANSACTIONS

The Bureau is a member of the Citizens Advice and conforms with its membership requirements and to its aims, principles and policies. Any amendments of the Bureau's Memorandum and Articles of Association should not be inconsistent with the policies of Citizens Advice. However, Barnsley CAB runs its activities independently.

18 FEES PAID TO THE INDEPENDENT EXAMINER

Year	2023	2022
Independent examination provision for 2023	£1,350	£1,250
Assurances services other than audit	£0	£0
Tax advisory	£0	£0
Other financial services	£0	£0