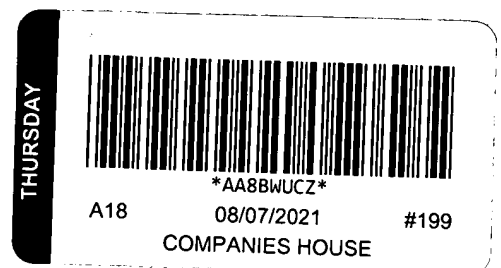


Charity number: 1097422  
Company number: 04649873

BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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** 4649873

**CHARITY NUMBER** 1097422

**DIRECTORS (TRUSTEES)**

**Chair:** Dr Jan Eldred

**Vice-Chair:** Adam Leece

**Trustees:**

Linda Burgess

Dr Jan Eldred

Cllr Joe Hayward

Adam Leece

Alan Methley

Reverend Michael Neal

Frank Parnham

Sarah Poolman

Anne Marie Hoyle

**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

**BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU**

**REPORT OF THE DIRECTORS (TRUSTEES)**

The Directors, who are also the Trustees, present their report and the audited financial statements for the year ended 31 March 2021.

**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 2021 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 organisations 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 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**

Due to the Covid-19 pandemic and no face to face advice services available, client numbers are based on telephone and digital support only. CAB overall service statistics (project activity plus that of the General Advice Universal Service) for the financial year 2020 - 2021 show that Citizens Advice Barnsley dealt with 16885 problems for 3783 unique clients.

During the period, the top issues that we advised clients on were:  
5775 Debt problems and helped people manage £6,215,197 of problem debt  
3328 Universal Credit issues  
2938 Welfare benefits and tax credit problems (excluding Universal Credit)  
Claiming £6,245,529 of welfare benefits  
1053 Employment issues  
832 Financial services and capability issues

CAB 2020 / 21 Client Survey Report provides a summary of the responses to the bureau's annual client satisfaction survey. 89% of the clients surveyed had accessed the advice service via telephone.

The report shows that:

98% of clients felt that the service they received was good or excellent  
98% of clients said they would use the service again  
98% of clients said they would recommend Citizens Advice Barnsley to someone else  
100% of clients found it easy/very easy to access the service

Continued

ACTIVITIES AND ACHIEVEMENTS - continued from page 2

96% of clients thought it was important/very important to be able to access advice close to where they lived  
92% of clients felt less stressed/anxious as a result of seeing the adviser  
90% of clients thought their health and wellbeing would improve as a result of seeing the adviser  
92% of clients felt more able to manage their own affairs after seeing the adviser

**SERVICES PROVIDED**

At 31 March 2021 CAB leases premises from BMBC at 1<sup>st</sup> 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 which is then due to expire in November 2026.

Please note that due to the Covid-19 pandemic (and government guidance) all face to face services were suspended from 24th March 2020 and all staff worked from home to deliver the service via telephone and digital channels throughout 2020-21 whilst our offices remained closed. Services were delivered in accordance with the CAB Covid-19 Service Delivery Plan. All funders and stakeholders were kept up-to-date with service and organisational developments and were in agreement and supportive of this course of action. The transition to return to face to face services will follow government and Citizens Advice guidance and thorough risk assessments will be completed before any changes are implemented.

**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 became freephone during the year 0800 144 88 48.

This service is delivered by a mix of paid staff, apprentices and volunteers. At 31 March 2021 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 2020/21)**

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 Advice Session Supervisors where appropriate to make the necessary assessment in each case.

NB This service is not available during the pandemic as our premises have remained closed.

Continued

**ACTIVITIES AND ACHIEVEMENTS - continued from page 3**

**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. (Not available during 2020/21).

CAB also responds to letter enquiries but these services are not advertised or routinely offered to members of the public. CAB provides advice via 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](http://www.barnsleycab.org.uk)

**Service Management**

The advice services are managed by the Operational Manager, who has responsibility for quality of advice across all services and who reports to the CEO.

**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.

Outside of the pandemic period, 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.

**South Area Video Advice Service**

Funded by the South Area Council to provide video advice to local residents during the pandemic period.

**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 throughout the North East Area Council Wards. The services have been provided for: Grimethorpe, 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.

**North East Area/Ward Alliance Video Advice**

Funded by the North East Area Council/Ward Alliance to provide advice via video to residents of the area during the pandemic period.

**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. This face to face service was suspended through the pandemic period, however the service will be available via video link from April 2021.

**Kendray Hospital**

The advice services are open to any person under mental health services or an inpatient on the Kendray Hospital site including: Neuro-Rehab, The Stroke Unit and all of the Mental Health wards. Referrals can also be made from Cygnet Oaks.

The service is funded by MIND and has been delivered via telephone and digital channels during the pandemic period.

Continued

**Money Plan Service**

This service was facilitated by Citizens Advice and is a non-funded project. Financial advice is provided via appointments on a monthly basis by a local qualified Financial Adviser who attends the town centre CAB office in a voluntary capacity. Referrals are made to the adviser via the CAB Adviceline service and other CAB projects. The service started in 2015 with the adviser receiving induction and training from 6<sup>th</sup> August 2015. The adviser uses CAB systems including Casebook to record his cases.

NB This service has been suspended during the pandemic period

**Pension Wise**

The Pension Wise Guider assists Barnsley clients once or twice a week via sessions held in CAB offices. The Guider is based at Citizens Advice Sheffield and the project is funded by Pension Wise.

NB This service has been suspended during the pandemic period.

**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 service is staffed by one CAB Debt Adviser and one CAB Generalist Adviser. The sessions have been delivered via telephone and digital channels throughout the pandemic period.

**Energy Best Deal Extra**

These one-to-one appointments provide clients with advice/support regarding all aspects of energy saving information including switching energy suppliers and maximising income.

**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 be based daily in the Jobcentre for face-to-face advice in all elements of making a claim for Universal Credit, up to the first full payment being received by the claimant. During the pandemic period, the service has been delivered via telephone and digital channels.

**Skelmanthorpe Outreach Service**

Face-to-face drop-in advice service funded by Denby Dale Parish Council for the residents of the area. This service has been suspended during the pandemic although clients have been able to access advice via telephone.

**Penistone Outreach Service**

Face-to-face drop-in advice service funded by the Penistone Area Council to provide advice on debt and financial issues and any related areas of law. This service has been delivered via telephone and digital channels during the pandemic period.

**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 recent flooding.

**Central Area Outreach Service**

The project is 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 for a period of six months from January 2021.

**Welfare Benefits Advice Service**

Welfare benefits advice provision funded by Access to Justice - Community Justice Fund via The National Lottery Community Fund.

**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. The specialist advice services are managed by the Operational Manager and staff are based in CAB town centre premises. Some outreach work is also undertaken. During the pandemic period, all specialist services have been delivered via

Continued

**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 receives funding for a complement of 6 full time equivalent money advisers and associated administrative officers and supervision. The service is provided Monday to Friday by a mix of email, webchat and telephone. Face to face provision has been suspended throughout the pandemic. Funding for the project is currently secured until March 2022.

**Berneslai Homes Money Advice Project**

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 one-year agreement has been confirmed which expires in 2022.

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.

**Employment Advice Service**

Employment advice provision funded by the Coronavirus Community Support Fund, distributed by The National Lottery Community Fund

**Council Tax Arrears Advice Service**

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

**North Area Debt Advice Service**

Funded by the North Area council to provide debt advice, currently via telephone and digital channels.

**ACCOUNTS AND FINANCIAL REVIEW**

The Trustees submit the independent examiner's unqualified report for the year ended 31 March 2021. The surplus for the year amounts to £164,181 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 bureau can continue to provide a level of service having regard to possible future fluctuations in both income and expenditure.

For 2020/21, 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 2021 / 22 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, 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 31<sup>st</sup> March 2021.

Continued



#### **FUTURE PLANS**

In relation to its work programme, CAB has produced a 3 year Business and Development Programme for 2019 – 2022 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:

A Universal Advice Service through a variety of channels

The existing specialist advice services, via the Money and Pensions Service Debt Advice Project arrangements

Other money advice projects including the project funded by Berneslai Homes

Training and support for volunteers and apprentices

Delivery of outreach services in the areas covered by the BMBC South Area, Penistone, Dearne, Central Area/Ward Alliances and North Area Council and also the Cudworth; Monk Bretton and Grimethorpe Ward Alliances, as part of the Area Council and Ward Alliances respective commissioning arrangements

Advice in healthcare settings

The Board is also committed to reviewing the bureau's governance arrangements during 2021 / 22 to ensure that these remain fit for purpose. CAB will continue to explore ways of strengthening local partnership working arrangements.

Throughout 2021 / 22 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 reasonable and prudent; and
- prepare the 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.

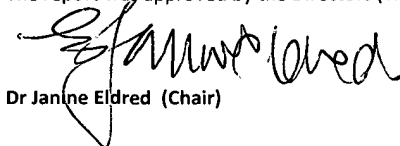
In accordance with company law, as the company's directors, we certify that:

- 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 that 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 provisions of Part VII of the Companies Act 2006 relating to small companies.

The report was approved by the Directors (Trustees) on 6<sup>th</sup> May 2021 and signed on their behalf by:

  
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 2021 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

28/06/2021

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

9

FOR THE YEAR ENDED 31 MARCH 2021

INCOME AND EXPENDITURE ACCOUNT		2021			2020		
		Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
<b>Incoming Resources</b>							
<b>Incoming resources from charitable activities:</b>							
Grants and contract funding	2	0	892,574	892,574	0	709,835	709,835
<b>Incoming resources from generated funds:</b>							
Voluntary income - Donations and other income		562		562	108		108
Activities for generating funds - Bank interest		2,204		2,204	2,732		2,732
Contributions for apprentices				0	500		500
Covid Pandemic Assistance Receipts		30,736		30,736	0		0
Room hire changes and Medical Students				0	3,700		3,700
<b>Total Incoming Resources</b>		<b>33,502</b>	<b>892,574</b>	<b>926,076</b>	<b>7,040</b>	<b>709,835</b>	<b>716,875</b>
<b>Resources Expended</b>							
<b>Charitable activities</b>	3	4,000	(764,636)	(760,636)	0	(759,292)	(759,292)
<b>Governance costs</b>	3	0	(1,259)	(1,259)	0	(2,629)	(2,629)
<b>Total Resources Expended</b>		<b>4,000</b>	<b>(765,895)</b>	<b>(761,895)</b>	<b>0</b>	<b>(761,921)</b>	<b>(761,921)</b>
<b>Net Incoming/(outgoing) Resources before Transfers/ Net Income/(Expenditure) for the year</b>		<b>37,502</b>	<b>126,679</b>	<b>164,181</b>	<b>7,040</b>	<b>(52,086)</b>	<b>(45,046)</b>
Transfers between funds	10	(1,254)	1,254	0	(60,599)	60,599	0
<b>Net Movement in Funds</b>		<b>36,248</b>	<b>127,933</b>	<b>164,181</b>	<b>(53,559)</b>	<b>8,513</b>	<b>(45,046)</b>
<b>TOTAL MOVEMENT IN FUNDS</b>							
		Unrestricted Funds £	Restricted Funds £	Total Funds £			
<b>FUNDS BALANCES AT 1 APRIL 2020</b>		346,657	30,498	377,155			
<b>Net Movement in Funds 2021</b>		36,248	127,933	164,181			
<b>FUNDS BALANCES AT 31 MARCH 2021</b>		<b>382,905</b>	<b>158,431</b>	<b>541,336</b>			

None of the charitable company's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2020 and 2021.

The notes on pages 12 to 19 form part of these accounts.

STATEMENT OF FINANCIAL POSITION - AS AT 31 MARCH 2021

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	19,281	22,684
<b>CURRENT ASSETS</b>			
Debtors	6	23,715	22,410
Prepayments	7	63,435	1,697
Cash at bank and in hand	8	604,727	366,037
<b>CURRENT ASSETS</b>		<u>691,877</u>	<u>390,144</u>
<b>TOTAL ASSETS</b>		<u>711,158</u>	<u>412,828</u>
<b>CURRENT LIABILITIES</b>			
Creditors - amounts falling due within one year	9	94,837	35,674
<b>NET CURRENT ASSETS</b>		<u>597,040</u>	<u>354,470</u>
<b>NON-CURRENT LIABILITIES</b>			
Creditors - amounts falling due After one year	10	74,985	0
<b>TOTAL LIABILITIES</b>		<u>169,822</u>	<u>35,674</u>
<b>NET ASSETS</b>		<u>541,336</u>	<u>377,154</u>
<b>REPRESENTED BY</b>			
<b>RESTRICTED FUNDS</b>	11	158,431	30,498
<b>UNRESTRICTED FUNDS</b>	11	382,905	346,657
<b>TOTAL FUNDS</b>		<u>541,336</u>	<u>377,155</u>

For the years ending 31 March 2020 and 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

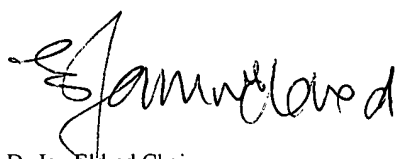
**Trustees' responsibilities:**

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 SORP2015.

These accounts were approved by the trustees on 10th June 2021 and signed on their behalf by:



Dr Jan Eldred Chair

**CASH FLOW STATEMENT FROM 1 APRIL 2020 TO 31 MARCH 2021**

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

OPERATING ACTIVITIES		£
Surplus for the Year to 31 March 2021		164,181
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATIONS		
Debtors		(1,305)
Prepayments		(61,738)
Accruals: General		(3,049)
Accruals: Holiday		(880)
Accruals: Audit		1,100
Accruals: Premises Service Level Agreement		14,088
Creditors-Amounts due within 1 Year: Grants received in advance		122,889
Pension creditor		
NET CASH PROVIDED BY OPERATING ACTIVITIES		<u>235,286</u>
INVESTING ACTIVITIES		
Plant & Machinery - Depreciation	1,534	
Fixtures & Fittings - Depreciation	<u>1,869</u>	
Net cash provided by Investing Activities		3,403
NET CASH INCREASE FOR THE PERIOD		<u>238,689</u>
Cash at beginning of period		<u>366,038</u>
CASH AT END OF PERIOD		<u>604,727</u>

BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU

A COMPANY LIMITED BY GUARANTEE

NOTES ON THE ACCOUNTS - 31 MARCH 2021

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 2015), and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with SORP 2015 (effective January 2015).

**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 12

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

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	#	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £
BMBC - Core		0	0			12,691	12,691
Cit. Advice - Money & Pensions Service		317,038	317,038			290,887	290,887
BMBC - Universal Advice / BSL		70,000	70,000			55,789	55,789
BMBC - North Area Council		94,992	94,992			94,423	94,423
Berneslai Homes		38,803	38,803			38,802	38,802
BMBC - South Area Council		79,572	79,572			77,585	77,585
Cit. A.(DWP) - Universal Credit Help to Claim		85,640	85,640			82,886	82,886
BMBC - British Sign Language		0	0			1,250	1,250
BMBC-N.E.Area/Ward Alliances Outreaches		8,833	8,833			4,292	4,292
BMBC - Dearne Development		7,755	7,755			11,865	11,865
Henry Smith - Families with Young Children		0	0			25,000	25,000
BMBC - Penistone Area Council		5,034	5,034			2,224	2,224
BMBC - Council Tax Referrals/Recovery		22,464	22,464			6,321	6,321
Denby Dale Parish Council - Skelmanthorpe Outreach		0	0			4,770	4,770
National Lottery - Community Justice Fund *		48,221	48,221			0	0
Mind - Mental Health Response Fund		29,739	29,739			0	0
SYCF - Flood Relief		24,995	24,995			0	0
BMBC - Central Area/Ward Alliance		20,000	20,000			0	0
BMBC - North Area Debt Advice		19,428	19,428			0	0
PACE Covid Scale up Fund		0	0			0	0
Cit. Advice - BEIS Capacity Equipment		10,095	10,095			0	0
National Lottery-Coronavirus Community Support Fund		9,965	9,965			0	0
Cit A. - Energy B. D. Energise Barnsley & DRO		0	0			1,050	1,050
Total Restricted Funds	0	892,574	892,574		0	709,835	709,835

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

BARNESLEY & DISTRICT CITIZENS ADVICE BUREAU  
A COMPANY LIMITED BY GUARANTEE  
NOTES ON THE ACCOUNTS - 31 MARCH 2021

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Note 3

Detailed Expenses 2020/21	CENTRAL		North Area		UC Help to South Area		Universal Community		Barnes Hill		Central Area		BMBC		Ward Alliance		Deane Development		Penistone Gen Advice		BES		Stelman, Scap-up, Thorpe		TOTAL Year		
	Money Adv	Council	Claim	Council	Adviser - Justice Fund	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	BSL	
Salaries																											
Salaries & NI & Pension	68,534.17	228,660.15	35,769.74	68,946.23	53,408.43	12,775.30	40,718.98	22,541.72	16,630.66	3,420.38	3,403.00	8,326.76	17,036.74	8,435.34	4,103.73	7,687.80	3,922.47	-4,000.00	0.00	1,465.04	0.00	603,720.64	589,668.04				
Total Salaries	68,534.17	228,660.15	35,769.74	68,946.23	53,408.43	12,775.30	40,718.98	22,541.72	16,630.66	3,420.38	3,403.00	8,326.76	17,036.74	8,435.34	4,103.73	7,687.80	3,922.47	-4,000.00	0.00	1,465.04	0.00	603,720.64	589,668.04				
Staff & Volunteer																											
Staff - Training	6.00	0.00	0.00	0.00	0.00	0.00	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,706.00	1,823.08				
Staff - Travel	124.73	0.00	0.00	0.00	0.00	9.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133.83	3,216.45				
Volunteer - Expenses	193.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	193.60	4,860.15				
Total Staff & Volunteer	324.33	0.00	0.00	0.00	0.00	9.10	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,033.43	9,906.48				
Office																											
IT equipment support	1,404.94	980.52	0.00	54.98	318.39	0.00	56.98	0.00	35.99	35.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,497.90	8,156.15	13,192.28			
Office equipment expense	305.35	567.35	0.00	129.99	0.00	12.74	65.00	0.00	149.99	79.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,308.42	1,574.47				
Depreciation-Equipt, Fixt&Fis	3,403.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,403.00	4,003.00				
Insurance - General	1,659.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,659.36	1,613.59				
Postage	451.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	451.58	1,748.00				
Printing & Stationery	806.17	0.00	0.00	0.00	7.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	813.97	5,680.98				
Reference materials, subscpt	12,586.27	924.68	0.00	65.99	13.00	0.00	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,603.14	12,751.11				
Telephone & Comms	7,403.01	608.88	30.00	238.86	125.00	67.00	213.93	100.00	35.82	10.00	0.00	70.00	10.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,932.50	7,177.83				
Other	1,255.99	526.05	-40,750.00	0.00	0.00	20,966.00	0.00	0.00	0.00	12,347.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,915.14	63,443.39				
Total Office Premises	28,315.27	3,897.68	-40,760.00	489.82	-64.19	21,075.74	348.91	100.00	221.80	12,472.49	0.00	70.00	10.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,497.90	114,244.26	111,194.64			
Rent	0.00	0.00	0.00	0.00	0.00	212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	212.00	3,781.94				
Rates	3,174.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,174.40	3,124.80				
Cleaning, repairs & maint'nce	210.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	219.21	7,253.66				
Other	36,947.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,947.95	34,148.46				
Total Premises	40,341.56	0.00	0.00	0.00	0.00	212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,553.56	48,308.86				
Governance																											
Audit	1,210.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,210.00	1,102.76				
Legal & professional fees	13.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	1,301.00				
Trustee Expenses																											
Other	36.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.00	218.00				
Total Governance	1,259.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,259.00	2,628.76				
Other																											
Publicity & promotion																											
Bank charges	83.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.95	138.69				
Total Other	83.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.95	214.29				
Xcharges Salaries	49,534.17	31,269.20	4,203.53	8,976.25	7,007.36	4,526.65	2,050.01	4,361.12	763.46	175.95	104.83	1,121.98	2,018.72	589.14	715.40	751.16	617.65	0.00	0.00	0.00	261.69	0.00	-0.07	-0.01			
Xcharges Staff & Volunteer	-324.33	135.49	22.90	46.53	26.24	17.02	19.00	21.42	5.49	0.37	0.08	4.66	11.35	5.13	3.10	3.06	1.64	0.00	0.00	0.00	0.87	0.00	0.02	-0.03			
Xcharges Office	-29,315.27	12,438.46	1,985.65	3,959.91	2,834.32	1,878.16	1,206.99	1,888.03	471.39	145.16	92.09	412.66	831.16	277.01	259.84	400.65	185.78	0.00	0.00	0.00	63.99	0.00	-0.02	0.07			
Xcharges Premises	-40,341.56	16,647.24	2,302.40	5,408.43	3,774.04	2,600.67	2,533.27	2,467.11	1,114.53	438.77	485.93	592.60	874.05	254.26	364.68	328.51	216.63	0.00	0.00	0.00	128.44	0.00	0.00	0.06			
Xcharges Governance	-1,259.00	569.62	105.59	159.90	141.35	107.08	18.60	68.16	7.88	3.90	3.81	1.35	32.21	1.44	22.37	2.53	3.93	0.00	0.00	0.00	11.21	0.00	-0.07	-0.02			
Xcharges Other	-83.95	35.13	5.76	11.72	7.63	4.76	4.75	5.30	1.76	0.48	0.54	0.99	2.22	0.82	0.77	0.76	0.42	0.00	0.00	0.00	0.25	0.00	0.11	-0.07			
Total Expense	0.00	283,362.97	85,103.57	88,997.79	67,663.56	43,206.48	48,420.51	31,452.86	19,236.97	16,657.50	4,090.28	10,521.00	20,786.45	9,934.14	5,469.89	9,174.47	4,949.52	-4,000.00	0.00	0.00	2,497.90	1,561.49	761,894.81	761,921.07			



4	STAFF COSTS	2021	2020
	Salaries and wages	534,407	521,870
	Redundancy Costs	0	0
	Holiday Accrual Entitlement	(880)	(127)
	Social Security costs	39,700	39,649
	Pension Employer contributions	30,494	28,276
		<u>603,721</u>	<u>589,668</u>

No 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 payment for the Bureau's conference was £218 for one trustees, one trustee with associated travel at £42. For the prior year also saw a total of £50 payable for Disclosure and Baring Service checks "DBS" for two trustees. In total for the trustees expenses were Nil and for the prior year was £310.

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

	2021	2020
Money Advice Service	9	9
Universal Advice	1	4
Universal Credit Help to Claim	3	3
South Area Council	2	2
Barneslai Homes	1	1
North Area Council	2	1
Henry Smith	0	1
Community Justice Fund	1	0
Council Tax recovery	1	0
Mind	1	0
	<u>21</u>	<u>21</u>

5 TANGIBLE FIXED ASSETS

	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2020	26,991	33,031	60,022
Additions during year	0	0	0
Disposals during year	0	0	0
At 31 March 2021	<u>26,991</u>	<u>33,031</u>	<u>60,022</u>
Depreciation			
At 1 April 2020	16,766	20,572	37,338
Charge for year	1,534	1,869	3,403
Relating to disposals	0	0	0
At 31 March 2021	<u>18,300</u>	<u>22,441</u>	<u>40,741</u>
Net book amounts			
At 31 March 2021	<u>8,691</u>	<u>10,590</u>	<u>19,281</u>
At 31 March 2020	<u>10,225</u>	<u>12,459</u>	<u>22,684</u>

BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU  
A COMPANY LIMITED BY GUARANTEE  
NOTES ON THE ACCOUNTS - 31 MARCH 2021

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6	DEBTORS	Unrestricted	Restricted	2021	2020
		Funds	Funds	Total	Total
		£	£	£	£
	Due within one year:				
	Bank Interest & Grants receivable	23,715		23,715	22,410
		<u>23,715</u>	<u>0</u>	<u>23,715</u>	<u>22,410</u>
7	PREPAYMENTS	Unrestricted	Restricted	2021	2020
		Funds	Funds	Total	Total
		£	£	£	£
	Due within one year:	63,435		63,435	1,697
		<u>63,435</u>	<u>0</u>	<u>63,435</u>	<u>1,697</u>
8	CASH AT BANK AND IN HAND				
	Balance at bank	604,477	0	604,477	365,788
	Cash in hand	250	0	250	250
		<u>604,727</u>	<u>0</u>	<u>604,727</u>	<u>366,038</u>
9	CREDITORS - amounts falling due within one year:				
	Bank Overdrawn	0	0	0	0
	Mind - Mind	0	4,998	4,998	0
	Citizens Advice - BEIS	0	2,000	2,000	0
	National Lottery - Community Justice Fund	0	4,400	4,400	0
	SYCF Flood Relief- 3 Year £149,970 from Sept 2021	0	49,990	49,990	0
	BMBC - Central Area Ward Alliance	0	10,000	10,000	0
	BMBC - Dearne **	0	4,351	4,351	4,034
	BMBC - North Area Council **	0	3,575	3,575	3,575
	BMBC - Council Tax Recovery **	0	0	0	18,961
	BMBC - Monk Bretton **	0	0	0	3,193
	BMBC - NE Ward Alliances **	0	0	0	1,646
	Holiday Accruals	0	0	0	880
	Pensions	0	0	0	0
	Accrued expenses	0	15,523	15,523	3,385
		<u>0</u>	<u>94,837</u>	<u>94,837</u>	<u>35,674</u>
** Is income received in advance during the year 2020/21 that is to meet expenditure for the year 2021/22					
10	CREDITORS - amounts falling due after one year:				
	SYCF Flood Relief 3 Year £149,970 from Sept 2021	0	74,985	74,985	0
		<u>0</u>	<u>74,985</u>	<u>74,985</u>	<u>0</u>

11 MOVEMENTS IN FUNDS

	Balance 31.03.2020 £	Incoming Funds £	Outgoing Funds £	Transfers in/(out) £	Balance 31.03.2021 £
<b>Restricted Funds:</b>					
Cit. Advice - Money & Pensions Service	16,407	317,038	(293,362)		40,083
BMBC - Universal Advice / BSL	0	70,000	(43,207)		26,793
Award for All	(60)	0	0	60	0
BMBC - North Area Council	10,120	94,992	(85,102)		20,010
Barneslai Homes	8,240	38,803	(31,453)		15,590
BMBC - South Area Council	(22,539)	79,572	(67,662)		(10,629)
Cit. A (DWP) - Universal Credit Help to Claim	7,753	85,640	(88,998)		4,395
BMBC - British Sign Language	(50)	0	0	50	0
BMBC-N.E.Area/Ward Alliances Outreaches	2,291	8,833	(5,470)		5,654
BMBC - Dearne Development	4,417	7,755	(9,176)		2,996
Henry Smith - Families with Young Children	(1,144)	0	0	1,144	0
BMBC - Penistone Area Council	(1,529)	5,034	(4,950)		(1,445)
BMBC - Council Tax Referrals/Recovery	3,109	22,464	(20,786)		4,787
Denby Dale Parish Council - Skelmanthorpe Outreach	3,483	0	(1,951)		1,532
National Lottery - Community Justice Fund *	0	48,221	(48,421)		(200)
Mind - Mental Health Response Fund	0	29,739	(19,237)		10,502
SYCF - Flood Relief	0	24,995	(16,656)		8,339
BMBC - Central Area/Ward Alliance	0	20,000	(4,091)		15,909
BMBC - North Area Debt Advice	0	19,428	(10,522)		8,906
PACE Covid Scale up Fund	0	0	(2,770)		(2,770)
Cit. Advice - BEIS Capacity Equipment	0	10,095	(2,498)		7,597
National Lottery-Coronavirus Community Support Fund	0	9,965	(9,583)		382
<b>Total Restricted Funds</b>	<b>30,498</b>	<b>892,574</b>	<b>(765,895)</b>	<b>1,254</b>	<b>158,431</b>
<b>Unrestricted Funds:</b>					
<b>Designated</b>					
Contingency & Development Fund					
General	346,657	33,502		(1,254)	378,905
General - NI Rebate from HMRC			4,000	**	4,000
<b>Total Unrestricted Funds</b>	<b>346,657</b>	<b>33,502</b>	<b>4,000</b>	<b>(1,254)</b>	<b>382,905</b>
<b>Total Funds</b>	<b>377,155</b>	<b>926,076</b>	<b>(761,895)</b>	<b>0</b>	<b>541,336</b>
* 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:

	£
	2021
Pensions liability (potential debt on withdrawal) - Note 14 & 15	85,611
Premises Service Charges from 1st April 2021 to 13 November 2021	
5 Years provision for the renting of premises from April 2021, Provision of £75,000 less the above Service Charges provided to November 2021	66,000
Redundancy Costs:-	55,731
Reserves policy (3 Months budgeted organisational core running costs)	60,500
	<u>267,842</u>

12 **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total 31.3.2021 £
Tangible fixed assets	19,281	0	19,281
Debtors	0	23,715	23,715
Prepayments	0	63,434	63,434
Balances at bank and in hand	139,150	465,577	604,727
Liabilities	0	(169,821)	(169,821)
<b>Net assets</b>	<u>158,431</u>	<u>382,905</u>	<u>541,336</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 Level Agreement (Property under lease) which runs to to and including 13 November 2021, The total anticipated outstanding charges from 1st April 2021 are £17,188 (£44,948 from 1st April 2020).

The charity had no other commitments under non cancellable operating leases at 31 March 2021.

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 (2020: Also none). Employers pension charge for the year was £30,494 (2020: £28,276) of which £6,449 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 £95,190 as at September 2019, arising from previous deficits on Growth Plans 1 and 2. The Actuary has scheduled annual repayments to eliminate this liability and in the year 2020/21 this amounted to £6,449 and in the year 2021/22 this will be £6,642 (2019/20: £6,261). The current scheme, Growth Plan Series 4, is a defined contribution scheme and as such will not incur any liabilities. After repayments of debt costed to 31 March 2021 the debt amounted to £85,611

16 CONTINGENT LIABILITIES

The estimated amount of employer debt on withdrawal liability for Barnsley & District CAB as at September 2019 has been calculated by the Scheme Actuary at £95,190, last year as at June 2019 it was £116,300.

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	2021	2020
Independent examination	£1,210	£1,110
Assurances services other than audit	£0	£0
Tax advisory	£0	£0
Other financial services	£0	£0