

Charity number: 1097422  
Company number: 04649873

BARNSLEY & DISTRICT CITIZENS ADVICE BUREAU

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

**BARNSLEY & DISTRICT CITIZENS ADVICE BUREAU**  
**A COMPANY LIMITED BY GUARANTEE**  
**REGISTERED UNDER THE COMPANIES ACT 2006**

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BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU

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:**

Adam Leece  
Alan Methley  
Anne Marie Hoyle  
Cllr Joe Hayward  
Dr Jan Eldred  
Frank Parnham  
Linda Burgess  
Rachael Burley  
Sarah Poolman

**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 audited financial statements for the year ended 31 March 2024.

#### **STATUS, OBJECTIVES AND POLICIES**

Barnley & District Citizens Advice Bureau (Citizens Advice Barnley/CAB) is a company limited by guarantee, registered number 4649873, and has no share capital. At 31 March 2024 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 Barnley 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 2023 - 2024 show that Citizens Advice Barnley dealt with 29,017 problems for 6,527 unique clients via total client contacts of 28,160.

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

- a. 5272 Debt problems and helped people manage £7,754,707 of problem debt
- b. 4115 Welfare benefits and tax credit problems (excluding Universal Credit) .
- c. 4082 Universal Credit issues
- d. Claiming £2,537,572 of welfare benefits
- e. 1452 Housing problems
- f. 934 Employment problems

**CAB 2023 / 24 Client Satisfaction Survey Report provides a summary of the responses to the bureau's annual client satisfaction survey. The report shows that:**

- 100% of clients felt that the service they received was good or excellent
- 100% of clients said they would use the service again
- 99% of clients said they would recommend Citizens Advice Barnley to someone else
- 88% of clients found it easy/very easy to access the service
- 95% of clients felt less stressed/anxious as a result of seeing the adviser
- 91% of clients thought their health and wellbeing would improve as a result of seeing the adviser
- 91% of clients felt more able to manage their own affairs after seeing the adviser

**ACTIVITIES AND ACHIEVEMENTS - continued from page 2**

**SERVICES PROVIDED**

At 31 March 2024 CAB leases premises from BMBC at 1 st 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 2024 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**

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](http://www.barnsleycab.org.uk)

Continued

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

**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.

**Other General Advice Services**

**Universal Advice and Information Service**

Advice service available to everyone across the Borough via telephone, email and web chat.

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.

**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.

**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.

Continued

**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 provided advice for people affected by flooding and has ended during the year.

**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 delivering three advice sessions per week. The service is available for all residents of Barnsley regardless of whether they are YBS customers or not.

**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 BMBC/Household Support fund to enable CAB to provide supermarket vouchers to eligible clients.

**Shopping Voucher Service**

A shopping voucher service funded by SYCF for eligible clients. This service ended during the year.

**YMCA Outreach Service**

Advice sessions held at YMCA premises plus delivery of a relevant workshop. Funded by YMCA.

**Probation Outreach service**

Weekly advice sessions for people on probation funded by The Probation Service.

**Helping Hands Adviceline Service**

A six-month pilot telephone adviceline for NHS staff funded by Barnsley Hospital NHS Foundation Trust.

**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. Referrals to CAB specialist advice services are made via the CAB General/Universal Advice Services and outreach services.

CAB debt advice is authorised and regulated by the Financial Conduct Authority (FCA).

The new FCA Consumer Duty came into force on 31 July 2023. The new principle is that firms must act to deliver good outcomes for clients and that they can provide evidence that these outcomes are being met. CAB has adhered to all elements of the FCA Consumer Duty.

The specialist advice services are managed by 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 4 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

**BMBC Money Advice Worker**

A referral casework service funded for 12 months by BMBC/Household Support Fund for financially vulnerable people

**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 2024

The improvement to the budget for the year amounts to £202k 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 2023/24, 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 2024 / 25 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 31 st March 2024.

Continued



#### **FUTURE PLANS**

In relation to its work programme, CAB has produced a 3 year Business and Development Programme for 2023 – 2026 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, student placements 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

The Board is also committed to reviewing the governance arrangements during 2024 / 25 to ensure that these remain fit for purpose. CAB will continue to explore ways of strengthening local partnership working arrangements.

Throughout 2024 / 25 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.

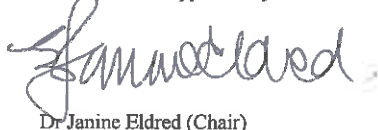
In accordance with company law, as the company's directors, we certify that:

- 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 8th May 2024 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 2024 which are set out on pages 8 to 19.

**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

12/08/2024

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

9

FOR THE YEAR ENDED 31 MARCH 2024

INCOME AND EXPENDITURE ACCOUNT		2024			2023		
		Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	Note	£	£	£	£	£	£
<b>Incoming Resources</b>							
<b>Incoming resources from charitable activities:</b>							
Grants and contract funding	2	4,500	973,517	978,017	0	881,508	881,508
<b>Incoming resources from generated funds:</b>							
Voluntary income - Donations and other income		130		130	1,091		1,091
Activities for generating funds - Bank interest		10,072		10,072	3,773		3,773
Miscellaneous Income		5,590		5,590	5,822		5,822
				0			
<b>Total Incoming Resources</b>		<u>20,292</u>	<u>973,517</u>	<u>993,809</u>	<u>10,686</u>	<u>881,508</u>	<u>892,194</u>
<b>Resources Expended</b>							
<b>Charitable activities</b>	3	(317)	(963,257)	(963,574)	0	(930,357)	(930,357)
<b>Governance costs</b>	3	0	(1,847)	(1,847)	0	(1,409)	(1,409)
<b>Total Resources Expended</b>		<u>(317)</u>	<u>(965,104)</u>	<u>(965,421)</u>	<u>0</u>	<u>(931,766)</u>	<u>(931,766)</u>
<b>Net Incoming/(outgoing) Resources before Transfers/ Net Income/(Expenditure) for the year</b>		19,975	8,413	28,388	10,686	(50,258)	(39,572)
Transfers between funds	10	(11,599)	11,599	0	18,425	(18,425)	0
<b>Net Movement in Funds</b>		<u>8,376</u>	<u>20,012</u>	<u>28,388</u>	<u>29,111</u>	<u>(68,683)</u>	<u>(39,572)</u>
<b>TOTAL MOVEMENT IN FUNDS</b>							
		Unrestricted Funds	Restricted Funds	Total Funds			
		£	£	£			
<b>FUNDS BALANCES AT 1 APRIL 2023</b>		468,997	70,197	539,194			
<b>Net Movement in Funds 2024</b>		8,376	20,012	28,388			
<b>FUNDS BALANCES AT 31 MARCH 2024</b>		<u>477,373</u>	<u>90,209</u>	<u>567,582</u>			

None of the charitable company's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2023 and 2024.

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

STATEMENT OF FINANCIAL POSITION - AS AT 31 MARCH 2024

	Note	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	5	11,842	13,932
<b>CURRENT ASSETS</b>			
Debtors	6	19,969	6,952
Prepayments	7	1,697	14,044
Cash at bank and in hand	8	648,614	603,844
<b>CURRENT ASSETS</b>		<u>670,280</u>	<u>624,840</u>
<b>TOTAL ASSETS</b>		<u>682,122</u>	<u>638,772</u>
<b>CURRENT LIABILITIES</b>			
Creditors - amounts falling due within one year	9	<u>114,540</u>	<u>99,578</u>
<b>NET CURRENT ASSETS</b>		<u>555,740</u>	<u>525,262</u>
<b>NON-CURRENT LIABILITIES</b>			
Creditors - amounts falling due After one year	10	0	0
<b>TOTAL LIABILITIES</b>		<u>114,540</u>	<u>99,578</u>
<b>NET ASSETS</b>		<u>567,582</u>	<u>539,194</u>
<b>REPRESENTED BY</b>			
RESTRICTED FUNDS	11	90,209	70,197
UNRESTRICTED FUNDS	11	477,373	468,997
<b>TOTAL FUNDS</b>		<u>567,582</u>	<u>539,194</u>

For the years ending 31 March 2023 and 31 March 2024 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 30th July 2024 signed on their behalf by:



Dr Jan Eldred

Company Registration Number: 04649873

Charity Registration Number: 1097422

BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU  
A COMPANY LIMITED BY GUARANTEE

CASH FLOW STATEMENT FROM 1 APRIL 2023 TO 31 MARCH 2024

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

OPERATING ACTIVITIES		£
Surplus for the Year to 31 March 2024		28,388
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATIONS		
Debtors		(13,016)
Prepayments		12,347
Accruals: Utility		518
Accruals: Holiday		(978)
Accruals: General		4,294
Accruals: Audit		150
Accruals: Premises Service Charge Agreement		26,400
Creditors-Amounts due within 1 Year: Grants received in advance		(21,139)
Pension creditor		5,716
VAT Creditor		0
NET CASH PROVIDED BY OPERATING ACTIVITIES		42,680
INVESTING ACTIVITIES		
Plant & Machinery - Depreciation	942	
Fixtures & Fittings - Depreciation	1,148	
Net cash provided by Investing Activities		2,090
NET CASH INCREASE FOR THE PERIOD		44,770
Cash at beginning of period		603,844
CASH AT END OF PERIOD		648,614

**BARNESLEY & DISTRICT CITIZENS ADVICE BUREAU**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES ON THE ACCOUNTS - 31 MARCH 2024**  
**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 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**

	2024	2024	2024	2023	2023	2023
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
National Lottery - Awards for All Fund		0	0		9,996	9,996
Barneslai Homes		40,743	40,743		38,804	38,804
BESN-Big Eney		930	930		0	0
National Lottery - Community Organisation Cost of Living		70,798	70,798		0	0
BMBC - Central Area/Ward Alliance		0	0		30,000	30,000
BMBC - Council Tax Referrals/Recovery		42,033	42,033		42,041	42,041
BMBC - Deame Development		0	0		6,105	6,105
BMBC - Household Support Fund - Money Advice		42,123	42,123		0	0
BMBC - North Area Council		102,085	102,085		94,903	94,903
BMBC - Penistone Area Council		10,055	10,055		6,143	6,143
BMBC - South Area Council		83,000	83,000		83,000	83,000
BMBC - Universal Advice & BSL		70,000	70,000		70,000	70,000
BMBC-N.E.Area/Ward Alliances Outreaches		5,936	5,936		3,636	3,636
Cit. A.(DWP) - Universal Credit Help to Claim		138,853	138,853		131,555	131,555
Cit. Adv - Energy		0	0		6,500	6,500
Cit. Advice - Cost of Living Fund		15,000	15,000		0	0
Cit. Advice - Money & Pensions Service		259,049	259,049		265,630	265,630
Community - Access to Justice Fund		0	0		14,672	14,672
MaPS Debt Modernisation Fund		6,123	6,123		0	0
Denby Parish Parish Council		4,694	4,694		3,180	3,180
Energy EAP		12,765	12,765		0	0
Foodbank/Trussell Trust		4,837	4,837		4,853	4,853
General - Better Bonds Barnsley	4,500	0	4,500		0	0
Hospital Charity - Helping Hands		1,866	1,866		0	0
Probation Service		4,914	4,914		0	0
Shopping Vouchers		1,950	1,950		0	0
South Yorkshire Community Fund		0	0		2,500	2,500
SYCF - Flood Relief		24,995	24,995		49,990	49,990
YMCA		1,236	1,236		0	0
Cit Adv. - Yorkshire Building Society		29,532	29,532		18,000	18,000
Total Restricted Funds	4,500	973,517	978,017	0	881,508	881,508

**BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU**  
**A COMPANY LIMITED BY GUARANTEE**  
**NOTES ON THE ACCOUNTS - 31 MARCH 2024**

Detailed Expenses for the Year 2023-24 Rounded to's																TOTAL		Year 2023-24	
CENTRAL																TOTAL		Year 2023-24	
Awards for All Homes																TOTAL		Year 2023-24	
Big Lottery Out of Living																TOTAL		Year 2023-24	
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Big Lottery Out of Living																TOTAL		Year 2023-24	
Big Lottery Out of Living																TOTAL			



4	STAFF COSTS	2024	2023
	Salaries and wages	719,958	675,773
	Redundancy Costs	0	0
	Holiday Accrual Entitlement, Reduction in Accrual	(978)	2,048
	Social Security Costs Employer Net of SMP recovered and NI Reabte	52,169	55,306
	Pension Employer contributions	32,310	31,881
		<u>803,458</u>	<u>765,008</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:

	2024	2023
Money Advice Service	8	8
Universal Credit Help to Claim	4	5
South Area Council	3	3
North Area Council	2	2
Universal Advice	2	1
Advice Line	1	0
Berneslai Homes	1	1
Cost of Living	1	0
Council Tax Recovery	1	1
Dearne Development	1	0
Food Bank	1	0
Yorkshire Building Society	1	1
Central Area Ward Alliance	0	1
Energy Best Deal	0	1
South Yorkshire Flood Relief	0	1
	<u>26</u>	<u>25</u>

5 TANGIBLE FIXED ASSETS

	Plant & Machinery	Fixtures & Fittings	Total
Cost	£	£	£
At 1 April 2023	26,991	33,031	60,022
Additions during year	0	0	0
Disposals during year	0	0	0
At 31 March 2024	<u>26,991</u>	<u>33,031</u>	<u>60,022</u>
Depreciation			
At 1 April 2023	20,712	25,378	46,090
Charge for year	942	1,148	2,090
Relating to disposals	0	0	0
At 31 March 2024	<u>21,654</u>	<u>26,526</u>	<u>48,180</u>
Net book amounts			
At 31 March 2024	<u>5,337</u>	<u>6,505</u>	<u>11,842</u>
At 31 March 2023	<u>6,279</u>	<u>7,653</u>	<u>13,932</u>

6	DEBTORS	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
	Due within one year:		11,037	11,037	0
	Bank Interest & Grants receivable	0	8,932	8,932	6,952
		0	19,969	19,969	6,952
7	PREPAYMENTS	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
	Due within one year:		1,697	1,697	14,044
		0	1,697	1,697	14,044
8	CASH AT BANK AND IN HAND				
	Balance at bank	0	648,364	648,364	603,594
	Cash in hand	250		250	250
		250	648,364	648,614	603,844
9	CREDITORS - amounts falling due within one year:				
	Bank Overdrawn	0	0	0	0
	V.A.T.	0	0	0	0
	Pensions	5,717	0	5,717	0
	Lottery - Awards for All Fund	0	19,988	19,988	0
	Citizens Advice - Advice Line	0	0	0	15,000
	Cit. A.(DWP) - Universal Credit Help to Claim	0	4,716	4,716	0
	SYCF Flood Relief	0	0	0	24,995
	BMBC - Cudworth Ward Alliance	0	0	0	1,860
	BMBC - South Area Council	0	0	0	20,750
	BMBC - North Area Council	0	3,575	3,575	3,575
	Food Bank	0	9,675	9,675	0
	YBS Prepayment	0	7,087	7,087	0
	Accrued expenses, Voucher Payments & Holiday Accrual	61,565	2,217	63,782	33,398
		67,282	47,258	114,540	99,578
10	CREDITORS - amounts falling due after one year:				
	None	0	0	0	0
		0	0	0	0

11 MOVEMENTS IN FUNDS

	Balance 31.03.2023 £	Incoming Funds £	Outgoing Funds £	Transfers in/(out) £	Balance 31.03.2024 £
<b>Restricted Funds:</b>					
National Lottery - Awards for All Fund	7,989	0	(3,570)		4,419
Barneslai Homes	10,759	40,743	(41,906)		9,596
BESN-Big Energy	0	930			930
National Lottery - Community Organisation C	0	70,798	(70,903)		(105)
BMBC - Central Area/Ward Alliance	6,387			(6,387)	0
BMBC - Council Tax Referrals/Recovery	(7,589)	42,033	(44,279)		(9,835)
BMBC - Dearne Development	(536)			536	0
BMBC - Household Support Fund - Money At	0	42,123	(26,330)		15,793
BMBC - North Area Council	8,899	102,085	(94,988)		15,996
BMBC - Penistone Area Council	(2,968)	10,055	(10,710)		(3,623)
BMBC - South Area Council	17,546	83,000	(84,215)		16,331
BMBC - Universal Advice & BSL	14,366	70,000	(68,958)		15,408
BMBC-N.E.Area/Ward Alliances Outreaches	2,928	5,936	(4,272)		4,592
Cit. A.(DWP) - Universal Credit Help to Clair	(28,997)	138,853	(127,074)		(17,218)
Cit. Adv - Energy	(12,926)			12,926	0
Cit. Advice - Cost of Living Fund	0	15,000	(26,642)		(11,642)
Cit. Advice - Money & Pensions Service	55,961	259,049	(268,842)		46,168
Community - Access to Justice Fund	(2,145)			2,145	0
MaPS Debt Modernisation Fund		6,123	(6,123)		0
Denby Parish Parish Council	15	4,694	(7,718)		(3,009)
Energy EAP		12,765	(4,506)		8,259
Foodbank/Trussell Trust	(500)	4,837	(16,434)		(12,097)
General - Better Bonds Barnsley		1,866			1,866
National Lottery - Community Justice Fund	(807)			807	0
Probation Service		4,914	(4,430)		484
Shopping Vouchers		1,950			1,950
South Yorkshire Community Fund	(1,572)			1,572	0
SYCF - Flood Relief	6,209	24,995	(24,467)		6,737
YMCA		1,236	(1,240)		(4)
Cit Adv. - Yorkshire Building Society	(2,822)	29,532	(27,497)		(787)
<b>Total Restricted Funds</b>	<b>70,197</b>	<b>973,517</b>	<b>(965,104)</b>	<b>11,599</b>	<b>90,209</b>
<b>Unrestricted Funds:</b>					
<b>Designated</b>					
Contingency & Development Fund					
General	468,997	15,792		(11,599)	473,190
General - Better Bonds Barnsley		4,500	(317)		4,183
General - NI Rebate from HMRC *	0				0
<b>Total Unrestricted Funds</b>	<b>468,997</b>	<b>20,292</b>	<b>(317)</b>	<b>(11,599)</b>	<b>477,373</b>
<b>Total Funds</b>	<b>539,194</b>	<b>993,809</b>	<b>(965,421)</b>	<b>0</b>	<b>567,582</b>

\* £5,000 N.I. Rebate from HMRC - This was deducted from Salary Costs

**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 funds carried forward on dormant funds can be taken to 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:

	£
	<b>2024</b>
Pensions liability (potential debt on withdrawal) - Note 14 & 15	20,800
5 Years provision for the renting of premises from April 2024.	75,000
Redundancy Costs.	84,161
Reserves policy (3 Months budgeted organisational core running costs)	76,908
	<u>256,869</u>

# 12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 31.3.2024 £
Tangible fixed assets	11,842		11,842
Debtors	0	19,969	19,969
Prepayments	0	1,697	1,697
Balances at bank and in hand	532,813	115,801	648,614
Liabilities	(67,282)	(47,258)	(114,540)
<b>Net assets</b>	<u>477,373</u>	<u>90,209</u>	<u>567,582</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 2024 are £40,500 (£58,500 from 1st April 2023). A provision of £18,000 p.a.

The charity had no other commitments under non cancellable operating leases at 31 March 2024.

# 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 £5,717 of unpaid contributions, paid in April (2023: none). Employers pension charge for the year was £32,310 (2023: £31,881) of which £2,308 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 2023/24 this amounted to £2,310 and in the year 2024/25 this will also be £2,310. After repayments of debt costed to 31 March 2024 the debt was calculated at £20,800. Updated Sept 2023. 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	2024	2023
Independent examination provision for 2024	£1,500	£1,350
Assurances services other than audit	£0	£0
Tax advisory	£0	£0
Other financial services	£0	£0