

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 2025

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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BARNSELY & 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:

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 AUDITOR

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 2025.

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 2025 there were 9 members and each member has guaranteed to contribute an amount not exceeding £1 in the event of the winding up of the company. The company is a registered charity, number 1097422. The organisation is authorised and regulated by the Financial Conduct Authority FRN: 617498.

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

The organisational objectives are to:

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

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

TRUSTEES RECRUITMENT

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

INVESTMENT POWERS

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

ACTIVITIES, ACHIEVEMENTS AND PUBLIC BENEFIT

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

CAB overall service statistics (project activity plus that of the General Advice Universal Service) for the financial year 2024 - 2025 show that Citizens Advice Barnsley dealt with 29,550 problems for 6155 unique clients via total client contacts of 26,155.

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

- a. 6307 Debt problems and helped people manage £10,110,964 of problem debt
- b. 3698 Welfare benefits and tax credit problems (excluding Universal Credit) .
- c. 1969 Housing issues
- d. Claiming £1,141,764 of welfare benefits
- e. 1899 Universal Credit issues
- f. 944 Charitable support and Food Banks

CAB 2024 / 25 Client Satisfaction Survey Report provides a summary of the responses to the bureau's annual client satisfaction survey. The report shows that:
99% of clients felt that the service they received was good or excellent
99% of clients said they would use the service again
99% of clients said they would recommend Citizens Advice Barnsley to someone else
95% of clients found it easy/very easy to access the service
94% of clients found our information and advice easy to understand
93% of clients felt less stressed/anxious as a result of seeing the adviser
87% of clients thought their health and wellbeing would improve as a result of seeing the adviser
85% of clients felt more able to manage their own affairs after seeing the adviser

Continued

ACTIVITIES AND ACHIEVEMENTS - continued from page 2

SERVICES PROVIDED

At 31 March 2025 CAB leases premises from BMBC at 1st Floor, Wellington House, 36 Wellington Street, Barnsley S70 1WA, which provide a base for service provision; staff accommodation; volunteer training and meeting room facilities. The service relocated to these premises on 17 February 2014 from its previous town centre base at Shambles Street. The previous Lease expired in November 2020 and a Tenancy at Will has been agreed. From July 2022, CAB reduced the size of its premises by co-locating with the BMBC Housing Options Team. The BMBC Head L expires June 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 2025 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

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.

Continued

ACTIVITIES AND ACHIEVEMENTS - continued from page 3

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.

BMBC Central Area Council Advice Service

Community advice services funded by BMBC Central Area Council.

BSL Advice Services

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, partially funded by the Council within the Universal Advice and Information Contract.

The service has been expanded due to securing funding from the Three Guineas Trust

Energy Advice Service (BEAT - Barnsley Energy Advice and Training)

Funded by the Energy Redress Scheme, this service provides one to one advice to vulnerable people on: cutting energy bills, reducing energy use, challenging incorrect billing as well as providing access to emergency charitable support and grants to help with arrears and property improvements.

The service also provides awareness raising and training for energy issues.

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.

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.

Shopping Voucher Service

Funded from BMBC/Household Support Grant to enable CAB to provide supermarket vouchers to eligible clients.

Probation Outreach service

Weekly advice sessions for people on probation funded by The Probation Service. The service ended in September 2024.

Helping Hands Adviceline Service

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

BMBC Skills & Employability Service

A referral service funded by BMBC (Shared Prosperity Fund) to provide advice in all areas of law for users of the Employability and Skills service.

Continued

Multiply Community Provision

Funding received from BMBC Adult Learning to deliver Maths activity/skills training to eligible local people.

Digital Inclusion Service

A service funded by the Integrated Care Board to fund South Yorkshire local Citizens Advice to provide training and devices to local people in order to reduce digital exclusion. Citizens Advice Doncaster is the lead office.

BMBC Pension Credit Uptake Service

Funding received by BMBC to deliver community drop-in sessions for a six month period, to raise awareness of Pension Credit eligibility and assist with claims for Pension Credit and additional benefits.

Community Engagement Project

Funded by the National Lottery Awards for All, we have employed a Community Engagement Officer to raise and promote awareness of all CAB services to local people and to improve/develop strong partnerships with local organisations and stakeholders.

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 is due to end July 2025.

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 service has recently been refunded.

BMBC Money Advice Worker

A referral casework service funded for 12 months by BMBC/Household Support Grant for financially vulnerable people. The funding has been extended by a further 12 months.

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.

Beyond Crisis, Sustainable Futures Advice Service

Advice service funded by the National Lottery Reaching Communities Fund. The service provides specialist face-to-face debt, money management and welfare benefits advice to specifically support vulnerable people in Barnsley.

Continued

ACCOUNTS AND FINANCIAL REVIEW

The Trustees submit the independent Auditor's unqualified report for the year ended 31 March 2025. The improvement to the budget for the year amounts to £8k which consists of additional funding secured and savings to expenditure.

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 2024/25, 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 2025 / 26 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. 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 material uncertainties exist as at 31st March 2025.

FUTURE PLANS

In relation to its work programme, CAB has produced a 3 year Business and Development Programme for 2024 – 2027 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 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, Central Area and North Area Council, as part of the Area Council respective commissioning arrangements
- 6) Advice in healthcare settings
- 7) Advice within the justice sector

Continued

The Board is also committed to reviewing the governance arrangements during 2025 / 26 to ensure that these remain fit for purpose. CAB will continue to explore ways of strengthening local partnership working arrangements.

Throughout 2025 / 26 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 6th May 2025 and signed on their behalf by:



Dr Elizabeth Janine Eldred (Nov 19, 2025 20:36:55 GMT)

Dr Janine Eldred (Chair)

Year Ended 31st March 2025

Opinion

We have audited the financial statements of Barnsley & District Citizens Advice Bureau (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Year Ended 31st March 2025

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Year Ended 31st March 2025

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law and regulation is removed from the vents and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

Year Ended 31st March 2025

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Prakash Bohorun (Nov 20, 2025 03:36:08 GMT+5.5)

D Prakash Bohorun FCCA (Senior Statutory Auditor)

For and on behalf of
Bohorun & Co Ltd
Chartered accountants & statutory auditor
6 Howley Park Business Village
Pullan Way
Leeds
England
LS27 0BZ

Nov 20, 2025

FOR THE YEAR ENDED 31 MARCH 2025

INCOME AND EXPENDITURE ACCOUNT		2025			2024		
		Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
	Note	£	£	£	£	£	£
Incoming Resources							
Incoming resources from charitable activities:							
Grants and contract funding	2	3,250	999,922	1,003,172	4,500	973,517	978,017
Incoming resources from generated funds:							
Voluntary income - Donations and other income		500		500	130		130
Activities for generating funds - Bank interest		22,209		22,209	10,072		10,072
Miscellaneous Income		4,169		4,169	5,590		5,590
				0			
Total Incoming Resources		30,128	999,922	1,030,050	20,292	973,517	993,809
Resources Expended							
Charitable activities	3	0	(1,105,534)	(1,105,534)	(317)	(963,257)	(963,574)
Governance costs	3	0	(1,847)	(1,847)	0	(1,847)	(1,847)
Total Resources Expended		0	(1,107,381)	(1,107,381)	(317)	(965,104)	(965,421)
Net Incoming/(outgoing) Resources before Transfers/ Net Income/(Expenditure) for the year		30,128	(107,459)	(77,331)	19,975	8,413	28,388
Transfers between funds	11	(29,226)	29,226	0	(11,599)	11,599	0
Net Movement in Funds		902	(78,233)	(77,331)	8,376	20,012	28,388
TOTAL MOVEMENT IN FUNDS							
		Unrestricted Funds	Restricted Funds	Total Funds			
		£	£	£			
FUNDS BALANCES AT 1 APRIL 2024		477,373	90,209	567,582			
Net Movement in Funds 2025		902	(78,233)	(77,331)			
FUNDS BALANCES AT 31 MARCH 2025		<u>478,275</u>	<u>11,976</u>	<u>490,251</u>			

None of the charitable company's activities were acquired or discontinued during the year and there were no recognised gains and losses for 2024 and 2025.

STATEMENT OF FINANCIAL POSITION - AS AT 31 MARCH 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets	5	10,066	11,842
CURRENT ASSETS			
Debtors	6	28,721	19,969
Prepayments	7	1,697	1,697
Cash at bank and in hand	8	590,307	648,614
CURRENT ASSETS		<u>620,725</u>	<u>670,280</u>
TOTAL ASSESTS		<u>630,791</u>	<u>682,122</u>
CURRENT LIABILITIES			
Creditors - amounts falling due within one year	9	<u>140,540</u>	<u>114,540</u>
NET CURRENT ASSETS		<u>480,185</u>	<u>555,740</u>
NON-CURRENT LIABILITIES			
Creditors - amounts falling due After one year	10	0	0
TOTAL LIABILITIES		<u>140,540</u>	<u>114,540</u>
NET ASSETS		<u>490,251</u>	<u>567,582</u>
REPRESENTED BY RESTRICTED FUNDS	11	11,976	90,209
UNRESTRICTED FUNDS	11	478,275	477,373
TOTAL FUNDS		<u>490,251</u>	<u>567,582</u>

The notes on pages 15 to 22 form part of these accounts.

These accounts were approved by the trustees on 30th July 2025 signed on their behalf by:


Dr Elizabeth Janine Eldred (Nov 19, 2025 20:36:55 GMT)

Dr Jan Eldred

BARNSELEY & DISTRICT CITIZENS ADVICE BUREAU
A COMPANY LIMITED BY GUARANTEE

CASH FLOW STATEMENT FROM 1 APRIL 2024 TO 31 MARCH 2025

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

OPERATING ACTIVITIES		£
Surplus for the Year to 31 March 2025		(77,331)
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATIONS		
Debtors		(8,752)
Prepayments		0
Accruals: Utility		(518)
Accruals: Holiday		0
Accruals: General		(820)
Accruals: Audit		0
Accruals: Premises Service Charge Agreement		26,400
Creditors-Amounts due within 1 Year: Grants received in advance		1,096
Pension creditor		(158)
VAT Creditor		0
NET CASH PROVIDED BY OPERATING ACTIVITIES		(60,083)
INVESTING ACTIVITIES		
Plant & Machinery - Depreciation	801	
Fixtures & Fittings - Depreciation	975	
Net cash provided by Investing Activities		1,776
NET CASH INCREASE FOR THE PERIOD		(58,307)
Cash at beginning of period		648,614
CASH AT END OF PERIOD		590,307

BARNESLEY & DISTRICT CITIZENS ADVICE BUREAU
A COMPANY LIMITED BY GUARANTEE
NOTES ON THE ACCOUNTS - 31 MARCH 2025
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 15

- 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

	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £
Berneslai Homes		42,104	42,104		40,743	40,743
BESN-Big Energy			0		930	930
BMBC - Awards for All		16,656	16,656			0
BMBC - Central Area Council		21,160	21,160		0	0
a BMBC - Council Tax Referrals/Recovery		38,531	38,531		42,033	42,033
BMBC - Employment Skills		24,610	24,610			0
BMBC - General Advice - Multiple Activity	1,450		1,450			
b BMBC - Money Advice - Household Support Fund		25,257	25,257		42,123	42,123
1 BMBC - North Area Council		106,751	106,751		102,085	102,085
c BMBC - Penistone Area Council		10,545	10,545		10,055	10,055
2 BMBC - South Area Council		86,566	86,566		83,000	83,000
3 BMBC - Universal Advice & BSL		70,000	70,000		70,000	70,000
d BMBC-N.E.Area/Ward Alliances Outreaches			0		5,936	5,936
Cit. A (DWP) - Universal Credit Help to Claim		(20,295)	(20,295)		138,853	138,853
Cit. Advice - Cost of Living Fund			0		15,000	15,000
Cit. Advice - Money & Pensions Service		225,329	225,329		259,049	259,049
Digital Inclusion		80,874	80,874			0
MaPS Debt Modernisation Fund			0		6,123	6,123
f Denby Parish Parish Council - Skelmanthorpe		8,380	8,380		4,694	4,694
Energy EAP			0		12,765	12,765
Energy Redress Beat		42,530	42,530			0
Foodbank/Trussell Trust		24,113	24,113		4,837	4,837
Four Winds Energy		7,000	7,000			0
General - Better Bonds Barnsley			0	4,500	0	4,500
Hospital Charity - Helping Hands			0		1,866	1,866
Lottery Reaching Communities - Beyond Crisis		101,680	101,680			0
National Lottery - Community Organisation Cost of Living			0		70,798	70,798
Pension Credit Uptake		11,281	11,281			0
Pride of Place		5,625	5,625			0
e Probation Service		4,915	4,915		4,914	4,914
Shopping Vouchers	1,800		1,800		1,950	1,950
SYCF - Flood Relief			0		24,995	24,995
Three Guineas Trust		36,106	36,106			0
YMCA			0		1,236	1,236
Cit Adv. - Yorkshire Building Society		30,204	30,204		29,532	29,532
Total Restricted Funds	3,250	999,922	1,003,172	4,500	973,517	978,017

BARNESLEY & DISTRICT CITIZENS ADVICE BUREAU
A COMPANY LIMITED BY GUARANTEE
NOTES ON THE ACCOUNTS - 31 MARCH 2025

Note 3

Central	At	BRBC Tax Recovery	BRBC Employ- ment & Savings	BRBC Money Advice	BRBC Homes	Central Area Council	Dut Nominat- ion Fund	Digital Inclusion	Energy Redress ESAT	Four Wards Energy	General Police Service	Helping Hands Commun- ity	Lottery Raising Money/Adv Buses	North Area Council	Pension Credit Upside	Private Finance Contract	Stewart- thorpe Contract	Three Guinness Trust	Universal Child Trust	Universal Child Trust	Yorkshire Building Society	Total	Year 2024-25	
Salaries	332,275	10,021	27,050	15,138	30,400	30,367	13,410	23,068	32,428	10,080	-	1,511	51,151	167,783	46,018	5,881	2,030	0,004	5,106	176	25,050	977	942,020	904,430
Other	(1,073)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,073)	978	
Total for Salaries	331,202	10,021	27,050	15,138	30,400	30,367	13,410	23,068	32,428	10,080	-	1,511	51,151	167,783	46,018	5,881	2,030	0,004	5,106	176	25,050	977	940,347	903,458
Staff & Volunteer	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	305
Staff - Training	462	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	462	613
Staff - Travel	1,025	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,025	748
Volunteer - Travel	181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	181	103
Volunteer	2,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,228	1,889
IT & Admin Support	3,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,420	10,020
Office Premises	1,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,770	1,904
Office Premises - Repairs	2,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,450	2,030
Office Premises - Insurance	2,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,178	2,016
Office Premises - Heating	189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	181
Office Premises - Cleaning	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030	1,740
Office Premises - Security	5,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,058	2,843
Office Premises - Insurance	11,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,020	22,814
Office Premises - Other	2,387	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,387	7,756
Total for Office Premises	36,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,418	68,564
Office Premises - Rent	26,440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,440	50,025
Office Premises - Other	1,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,020	2,839
Office Premises - Other	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	1,507
Total for Office Premises	1,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,862	5,151
Office Premises - Other	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60	81
Office Premises - Other	201	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	201	200
Office Premises - Other	194	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	194	374
Office Premises - Other	380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	380	75,834
Office Premises - Other	301,220	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	301,220	75,085
Office Premises - Other	2,225	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,225	0
Office Premises - Other	36,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,418	0
Office Premises - Other	26,440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,440	0
Office Premises - Other	1,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,020	0
Office Premises - Other	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	0
Office Premises - Other	181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	181	0
Office Premises - Other	2,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,228	0
Office Premises - Other	3,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,420	0
Office Premises - Other	1,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,770	0
Office Premises - Other	2,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,450	0
Office Premises - Other	2,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,178	0
Office Premises - Other	189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	0
Office Premises - Other	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030	0
Office Premises - Other	5,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,058	0
Office Premises - Other	11,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,020	0
Office Premises - Other	2,387	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,387	0
Office Premises - Other	36,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,418	0
Office Premises - Other	26,440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,440	0
Office Premises - Other	1,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,020	0
Office Premises - Other	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	0
Office Premises - Other	181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	181	0
Office Premises - Other	2,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,228	0
Office Premises - Other	3,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,420	0
Office Premises - Other	1,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,770	0
Office Premises - Other	2,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,450	0
Office Premises - Other	2,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,178	0
Office Premises - Other	189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	0
Office Premises - Other	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030	0
Office Premises - Other	5,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,058	0
Office Premises - Other	11,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,020	0
Office Premises - Other	2,387	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,387	0
Office Premises - Other	36,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,418	0
Office Premises - Other	26,440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,440	0
Office Premises - Other	1,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,020	0
Office Premises - Other	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	0
Office Premises - Other	181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	181	0
Office Premises - Other	2,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,228	0
Office Premises - Other	3,420	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,420	0
Office Premises - Other	1,770	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,770	0
Office Premises - Other	2,450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,450	0
Office Premises - Other	2,178	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,178	0
Office Premises - Other	189	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	0
Office Premises - Other	2,030	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,030	0
Office Premises - Other	5,058	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,058	0
Office Premises - Other	11,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,020	0
Office Premises - Other	2,387	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,387	0
Office Premises - Other	36,418	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,418	0
Office Premises - Other	26,440	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,440	0
Office Premises - Other	1,020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,020	0
Office Premises - Other	42	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	0
Office Premises - Other	181	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	181	0
Office Premises - Other	2,228	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,228	0
Office Premises - Other	3,420	-	-																					

4	STAFF COSTS	2025	2024
	Salaries and wages	833,843	719,958
	Redundancy Costs	0	0
	Holiday Accrual Entitlement, Reduction in Accrual	(1,070)	(978)
	Social Security Costs Employer Net of SMP recovered and NI Reabte	71,239	52,169
	Pension Employer contributions	36,924	32,310
		<u>940,936</u>	<u>803,458</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:

	2025	2024
Money Advice Service	8	8
South Area Council	3	3
Lottery Reaching Communities	3	0
North Area Council	2	2
Energy Redress BEAT	2	0
Universal Advice	1	2
Berneslai Homes	1	1
Yorkshire Building Society	1	1
BMBC Money Advice	1	0
Tree Guineas Trust	1	0
Food Bank	1	0
Central Area Council	1	0
Awards for All	1	0
Digital Inclusion	1	0
Employments Skills	1	0
Council Tax Recovery	1	1
Food Bank	1	1
Universal Credit Help to Claim	0	4
Advice Line	0	1
Cost of Living	0	1
Dearne Development	0	1
	<u>30</u>	<u>26</u>

5 TANGIBLE FIXED ASSETS

	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2024	26,991	33,031	60,022
Additions during year	0	0	0
Disposals during year	0	0	0
At 31 March 2025	<u>26,991</u>	<u>33,031</u>	<u>60,022</u>
Depreciation			
At 1 April 2024	21,654	26,526	48,180
Charge for year	801	975	1,776
Relating to disposals	0	0	0
At 31 March 2025	<u>22,455</u>	<u>27,501</u>	<u>49,956</u>
Net book amounts			
At 31 March 2025	<u>4,536</u>	<u>5,530</u>	<u>10,066</u>
At 31 March 2024	<u>5,337</u>	<u>6,505</u>	<u>11,842</u>

	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
6 DEBTORS				
Due within one year:		18,675	18,675	11,037
Bank Interest & Grants receivable	10,046		10,046	8,932
	<u>10,046</u>	<u>18,675</u>	<u>28,721</u>	<u>19,969</u>
7 PREPAYMENTS				
Due within one year:		1,697	1,697	1,697
	<u>0</u>	<u>1,697</u>	<u>1,697</u>	<u>1,697</u>
8 CASH AT BANK AND IN HAND				
Balance at bank	499,411	90,646	590,057	648,364
Cash in hand	250		250	250
	<u>499,661</u>	<u>90,646</u>	<u>590,307</u>	<u>648,614</u>
9 CREDITORS - amounts falling due within one year:				
Service level Agreement	82,800		82,800	56,400
BMBC - Money Advice		19,489	19,489	0
Three Guineas Trust		12,036	12,036	0
YBS Prepayment		7,705	7,705	7,087
Pensions	5,558		5,558	5,717
BMBC - North Area Council		3,575	3,575	3,575
Lottery - Awards for All Fund		3,332	3,332	19,988
Accrued expenses, Voucher Payments & Holiday Accrual		2,528	2,528	7,382
Food Bank		2,017	2,017	9,675
Audit	1,500		1,500	0
Bank Overdrawn			0	0
V.A.T.			0	0
Cit. A.(DWP) - Universal Credit Help to Claim			0	4,716
	<u>89,858</u>	<u>50,682</u>	<u>140,540</u>	<u>114,540</u>
10 CREDITORS - amounts falling due after one year:				
None	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

11 MOVEMENTS IN FUNDS

	Balance 31.03.2024 £	Incoming Funds £	Outgoing Funds £	Transfers in/(out) £	Balance 31.03.2025 £
Restricted Funds:					
Berneslai Homes	9,596	42,104	(52,429)		(729)
BESN-Big Enegy	930	0		(930)	0
BMBC - Awards for All	4,419	16,656	(19,662)	(4,419)	(3,006)
BMBC - Central Area Council	0	21,160	(23,108)		(1,948)
BMBC - Council Tax Referrals/Recovery	(9,835)	38,531	(47,056)		(18,360)
BMBC - Employment Skills		24,610	(26,495)		(1,885)
BMBC - General Advice - Multiple Activity		0			0
BMBC - Money Advice - Household Support	15,793	25,257	(50,794)		(9,744)
BMBC - North Area Council	15,996	106,751	(111,728)		11,019
BMBC - Penistone Area Council	(3,623)	10,545	(10,308)		(3,386)
BMBC - South Area Council	16,331	86,566	(98,382)		4,515
BMBC - Universal Advice & BSL	15,408	70,000	(69,251)		16,157
BMBC-N.E.Area/Ward Alliances Outreaches	4,592	0	(1,922)	(2,670)	0
Cit. A.(DWP) - Universal Credit Help to Claim	(17,218)	(20,295)	(175)	37,688	0
Cit. Advice - Cost of Living Fund	(11,642)	0		11,642	0
Cit. Advice - Money & Pensions Service	46,168	225,329	(285,262)		(13,765)
Digital Inclusion		80,874	(44,007)		36,867
MaPS Debt Modernisation Fund	0	0	(289)	289	0
Denby Parish Council - Skelmanthorpe	(3,009)	8,380	(10,818)		(5,447)
Energy EAP	8,259	0		(8,259)	0
Energy Redress Beat		42,530	(53,943)		(11,413)
Foodbank/Trussell Trust	(12,097)	24,113	(31,117)		(19,101)
Four Winds Energy		7,000	(482)		6,518
General - Better Bonds Barnsley	1,866	0	(613)		1,253
Hospital Charity - Helping Hands	0	0	(2,513)	2,513	0
Lottery Reaching Communities - Beyond Crisis		101,680	(97,902)		3,778
National Lottery - Community Organisation C	(105)	0		105	0
Pension Credit Uptake		11,281	(4,940)		6,341
Pride of Place		5,625	(2,389)		3,236
Probation Service	484	4,915	(5,037)		362
Shopping Vouchers	1,950	0			1,950
SYCF - Flood Relief	6,737	0		(6,737)	0
Three Guineas Trust		36,106	(20,827)		15,279
YMCA	(4)	0		4	0
Cit Adv. - Yorkshire Building Society	(787)	30,204	(35,932)		(6,515)
Total Restricted Funds	90,209	999,922	(1,107,381)	29,226	11,976
Unrestricted Funds:					
Designated					
Contingency & Development Fund					
General	473,190	30,128		(29,226)	474,092
General - Better Bonds Barnsley	4,183	0			4,183
General - NI Rebate from HMRC *	0	0			0
Total Unrestricted Funds	477,373	30,128	0	(29,226)	478,275
Total Funds	567,582	1,030,050	(1,107,381)	0	490,251

* £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 21

11 **Movements on Funds, continued from page 20**

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:

	£
	2025
Pensions liability (potential debt on withdrawal) - Note 14 & 15	18,281
5 Years provision for the renting of premises from April 2025.	75,000
Redundancy Costs.	109,748
Reserves policy (3 Months budgeted organisational core running costs)	82,294
	<u>285,323</u>

12 **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total 31.3.2025 £
Tangible fixed assets	10,066		10,066
Debtors	10,046	18,675	28,721
Prepayments	0	1,697	1,697
Balances at bank and in hand	90,646	499,661	590,307
Liabilities	(89,858)	(50,682)	(140,540)
Net assets	<u>20,900</u>	<u>469,351</u>	<u>490,251</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 2025 are £22,500 (£40,500 from 1st April 2024). A provision of £18,000 p.a.
The charity had no other commitments under non cancellable operating leases at 31 March 2025.

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 £5,558 of unpaid contributions, paid in April (2024, £5,517). Employers pension charge for the year was £36,924 (2024: £32,310) of which £2,304 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 £21,953 as at September 2023, arising from previous deficits on Growth Plans 1 and 2. The Actuary has scheduled annual repayments to eliminate this liability and in the year 2024/25 this amounted to £2,304 and in the year 2025/26 this will be £1,536. After repayments of debt costed to 31 March 2025 the debt was calculated at £18,281. 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 2023 has been estimated by the Scheme Actuary at £21,953 no further updates have been received, previously as at September 2021, it was £54,222.

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 AUDITOR

Year	2025	2024
Independent audit provision for 2025	£1,500	£1,500
Assurances services other than audit	£0	£0
Tax advisory	£0	£0
Other financial services	£0	£0










Barnsley CAB Accounts y.e. 31.03.2025

Final Audit Report

2025-11-19

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