

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 05446797  
REGISTERED CHARITY NUMBER 1110205

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS  
SHEFFIELD

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021

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31ST MARCH 2021  
CHAIRMAN'S REPORT

The year finished with a total income of £838,129 and an unrestricted surplus of £55,672 (2019-20 a surplus of £7,974). Our unrestricted reserves at the year-end were £187,077.

Our major sources of funding were the ongoing debt and money, energy and universal credit advice services along with the newly established social prescribing service and the provision of grants to residents affected by Covid-19. In-kind support from North Lincolnshire Council continues to significantly reduce our premises and office costs and enabled us to deliver our services remotely to clients via telephone and web channels throughout the pandemic. This new way of working enabled us to keep staff and clients safe whilst also ensuring continuity of support for the community.

Having introduced a good level of financial stability in the medium term and a focus on delivery of funded services we continue to seek new ways to remove barriers, promote access and inclusion and improve participation. Working with our trusted partners we aim to develop and plan our services so that anyone that needs advice can be helped and to target vulnerable and under-represented groups across North Lincolnshire.

My sincere thanks to all of the staff, volunteers and trustees who have worked diligently to maintain excellent standards in the year whilst also dealing with the restrictions placed upon us as a result of Covid-19. The board of trustees and I would also like to extend our particular thanks to Steve Hepworth, Janice Keilthy and Linden King who are retiring by rotation and have all offered themselves for re-election. I am also retiring by rotation and am offering myself for re-election.

The board of trustees and senior management team look forward to further developing our services for the benefit of our communities and working to ensure clients are always at the heart of what we do.

Richard Mason  
Chair of the Trustees

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TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the unaudited financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Citizens Advice North Lincolnshire provides an in-depth information, general help and legal advice and advocacy service across North Lincolnshire.

We deliver free, independent, confidential and impartial advice covering benefits and tax credits, debt, employment, health and community care, housing, immigration, asylum and nationality, relationships and family and consumer goods and services.

The organisation was founded in 1974. The company was established under a Memorandum of Association which sets out the organisation's objects and activities. These are:

*To promote any charitable purposes for the benefit of the community in North Lincolnshire and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty and sickness through the provision of free, independent, impartial information and advocacy on any subject raised by the general public.*

Our vision is that everyone will be able to access free advice to find a way forward.

Our aim is to provide the advice people need for the problems they face and improve the policies and practices that affect people's lives.

We are a member of the National Association of Citizens Advice Bureaux (Citizens Advice) and as part of the UK's largest advice service we offer:

- Triage diagnosis – analysis of the nature of the problems presented and identifying the most appropriate next steps for the client.
- Information – presented to clients in a form that can be easily understood.
- Advice – clients presented with options and a clear explanation of what each involves.
- Advocacy – direct involvement in seeking solutions to clients' problems e.g. letter writing, negotiation or representation.
- Referral – to another agency if most appropriate for the client.

We review our objectives and activities each year through our business planning processes. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to the community we are set up to help. The review also helps us to ensure our objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

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**ACHIEVEMENTS AND PERFORMANCE**

Citizens Advice North Lincolnshire has extensive experience of delivering services and all of our projects in the year successfully delivered their contracted outcomes and indicators.

Our staffing structure continued to support the delivery of services and in the year, we helped local people with over 11,000 issues. The top issues clients faced were debt and money, health and community care and universal credit.

Funding from the Money Advice and Pensions Service enabled us to provide specialist debt and money advice and funding from the Department of Work and Pensions enabled us to support people to make and manage their Universal Credit claims.

Whilst our Energy Advice project continued to build on past successes and assisted consumers in matters relating to relief from fuel poverty the Help project funded by the North Lincolnshire Community Safety Partnership Crime Reduction Fund continued to support people aged 50+ and experiencing crisis.

We also launched a new advice project in partnership with Scunthorpe Foodbank to support North Lincolnshire residents experiencing food poverty and financial insecurity and help them to address the fundamental causes of their problems and embed financially capable habits and behaviours to build future resilience.

Health and community care became one of the top issues we supported clients with as a result of the introduction of the Social Prescribing service delivered to patients registered with practices across the East and West Primary Care Networks. Social Prescribing addresses the wider determinants of health and helps people to take more control of their own health and wellbeing.

As a result of the global pandemic we supported North Lincolnshire Council to provide grants totalling approximately £358,000 for residents affected by Covid-19 to support them with food shopping, energy bills and keeping warm and to purchase white goods.

In addition to helping people resolve their individual problems we also collected evidence and stories to campaign for policy changes that benefit the population as a whole. Our successes in the year included; providing evidence nationally to support the development and rollout of Breathing Space and delivering Big Energy Savings Week to help people cut their fuel bills and get all of the financial support they are entitled to.

**FINANCIAL REVIEW**

The Statement of Financial Activities set out on page 8 shows all of the income receivable and expenditure payable for the year.

Our overall level of funding increased significantly in the year. Income was £838,129 compared to £224,096 for the previous year. Expenditure also increased significantly from £202,604 to £715,683.

A surplus of £122,446 resulted for the year.

At 31st March 2021, total fund balances were £267,369 of which £187,077 related to unrestricted funds, with the balance of £80,292 being restricted funds.

**Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are spent in the short term. Therefore the charity adopts a short term investment time horizon and a low risk strategy with liquid resources being invested in deposit accounts.

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**Reserves policy**

The trustees believe that the organisation should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising. The trustees consider it prudent to set aside an amount equivalent to six months' average operating expenditure plus a designated contractual commitment reserve. The amount of the reserve fund target minimum is calculated each year after approval of the annual budget.

The amount of reserve for the year ending 31 March 2022 is £231,389.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association which were adopted on 5 April 2005 and were last amended on 23 January 2014. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Trustee Board. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

Trustees are recruited by a formal process which seeks to maintain a broad skill mix and ensure that the needs of the community are appropriately reflected through the diversity of the board.

All member of the Trustee Board give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in the notes to the accounts.

**Trustee induction and training**

New trustees are supported to learn about their responsibilities and gain an understanding of how the organisation works. The Chair of the board provides new trustees with essential reading to enable them to understand the legal, financial and strategic responsibilities of their role.

**Organisational structure**

Citizens Advice North Lincolnshire has a trustee board of up to 15 who meet quarterly and are responsible for the strategic direction and policy of the charity. At present the board has nine members from a variety of professional backgrounds relevant to the work of the charity. The Company Secretary also sits on the board but has no voting rights.

The board of trustees meet to discuss strategic and operational performance and agree business plans and budgets. The board is structured to ensure that individual members lead on key aspects of the organisation's work; equality and diversity, finance, health and safety, human resources, research and campaigns and quality of advice.

The trustee board operates under an agreed schedule of agenda to ensure that all necessary business is enacted each year.

A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive

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**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number	1110205
Company number	5446797
Name and registered office	Scunthorpe and District Citizens Advice Bureau Scunthorpe Central, Carlton Street, Scunthorpe, DN15 6TX
Other name charity uses	Citizens Advice North Lincolnshire
Directors and trustees	
R J S Mason	- Chair
L Howley	- Vice Chair
M M Keyworth	
K Stones	- Treasurer
J E Keilthy	
L G King	
R Kohli	
S G Hepworth	
R Johnson	
A W Wignall	- resigned 11.11.20

The trustees retiring by rotation at the 2021 Annual General Meeting and offering themselves for re-election are:

    S G Hepworth  
    J E Keilthy  
    L G King  
    R J S Mason

Company secretary	D Taylor
Key management personnel	L C Stephenson      - Chief Executive D Taylor              - Operations Manager
Independent examiners	Tingle Ashmore Ltd Chartered Accountants and Statutory Auditors Enterprise House Broadfield Court Sheffield S8 0XF
Bankers	Lloyds Bank 106 High Street Scunthorpe North Lincolnshire DN15 8HG

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**RESPONSIBILITIES OF THE TRUSTEES IN RELATION TO THE FINANCIAL STATEMENTS**

The trustees (who are also directors of Scunthorpe and District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

The Annual Report was approved by the trustees on ..... and signed on their behalf by

.....  
D Taylor  
Secretary



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UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 8 to 17.

**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 The Institute of Chartered Accountants in England and Wales, 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.

.....  
Brendan Ashmore ACA  
Tingle Ashmore Ltd  
Chartered Accountants & Registered Auditors  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

Dated: .....

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
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UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	2021	2021	2021	2020
		£	£	£	£
Income from:					
Donations and legacies		5	-	5	9
Charitable activities:					
Grants receivable		15,108	822,985	838,093	224,040
Investment income:					
Bank interest receivable		31	-	31	47
Total income		<u>15,144</u>	<u>822,985</u>	<u>838,129</u>	<u>224,096</u>
Expenditure on:					
Charitable activities	2	7,062	708,621	715,683	202,604
Total expenditure		<u>7,062</u>	<u>708,621</u>	<u>715,683</u>	<u>202,604</u>
Net income for the year		8,082	114,364	122,446	21,492
Transfers between funds	9	<u>47,590</u>	<u>(47,590)</u>	<u>-</u>	<u>-</u>
Net movement in funds		55,672	66,774	122,446	21,492
Reconciliation of funds:					
Total funds at 1st April 2020		<u>131,405</u>	<u>13,518</u>	<u>144,923</u>	<u>123,431</u>
Total funds at 31st March 2021		<u><u>£187,077</u></u>	<u><u>£80,292</u></u>	<u><u>£267,369</u></u>	<u><u>£144,923</u></u>

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised in the year.

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BALANCE SHEET

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	6	-	-
Current assets			
Debtors	7	46,595	11,577
Cash at bank and on hand		240,304	143,351
		286,899	154,928
Creditors - amounts falling due within one year	8	19,530	10,005
Net current assets		267,369	144,923
Net assets		£267,369	£144,923
Income funds			
Unrestricted funds	9	187,077	131,405
Restricted funds	9	80,292	13,518
Total funds	10	£267,369	£144,923

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

Trustees' responsibilities:

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

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

These financial statements were approved and authorised for issue by the Board on .....  
and signed on their behalf by

..... R J S Mason  
Trustee

Company number: 5446797

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UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
STATEMENT OF CASH FLOWS

	Total funds	Total funds
	2021	2020
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	<u>96,922</u>	<u>3,180</u>
Cash flows from investing activities:		
Interest received	<u>31</u>	<u>47</u>
Net cash provided by investing activities	<u>31</u>	<u>47</u>
Change in cash and cash equivalents in the year	96,953	3,227
Cash and cash equivalents at the beginning of the year	<u>143,351</u>	<u>140,124</u>
Cash and cash equivalents at the end of the year	<u>£240,304</u>	<u>£143,351</u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u>£240,304</u>	<u>£143,351</u>
Reconciliation of net income for the year to net cash flow from operating activities:		
Net movement in funds	122,446	21,492
Adjustments for:		
Interest receivable	(31)	(47)
(Increase)/decrease in debtors	(35,018)	16,430
Increase/(decrease) in creditors	<u>9,525</u>	<u>(34,695)</u>
Net cash provided by operating activities	<u>£96,922</u>	<u>£3,180</u>

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
(OPERATING AS CITIZENS ADVICE NORTH LINCOLNSHIRE)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

1 Accounting policies

General information and basis of preparation

Scunthorpe and District Citizens Advice Bureau is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 5 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants received for specific purposes are accounted for as restricted funds. Grants are not recognised as receivable until all conditions for receipt have been complied with. Where donor imposed restrictions apply to the timing of the related expenditure, as a pre-condition for its use, the grant is treated as deferred income until those restrictions are met.

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

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1 Accounting policies (continued)

Fixed assets and depreciation

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives. Individual items costing less than £1,000 are not treated as fixed assets. The depreciation rates used are as follows:

Property improvements	- 100% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The charity recognises termination benefits when it is demonstrably committed to either (i) terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or (ii) providing termination benefits as a result of an offer made to encourage voluntary redundancy.

Accrued Holiday Pay

Provision is made at the balance sheet date for holidays accrued but not taken, at the salary of the relevant employee at that date. The expected cost of compensated short-term absence (i.e holidays) is charged to the SOFA on an accruals basis.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

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NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds	Total funds
			2021	2020
	£	£	£	£
2 Costs of charitable activities by fund type				
Advice and information services	5,552	708,621	714,173	201,188
Governance costs:				
Accountancy	1,440	-	1,440	642
Other	70	-	70	774
	<u>£7,062</u>	<u>£708,621</u>	<u>£715,683</u>	<u>£202,604</u>
			2021	2020
			£	£
3 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel				
Salaries			300,502	158,352
Employer's national insurance			22,420	10,383
Employer's pension contributions			6,642	3,697
			<u>£329,564</u>	<u>£172,432</u>

No employees received total employee benefits in excess of £60,000 in either year.  
The average number of staff employed was 12 (2020 - 7).

The key management personnel of the charity comprise the Trustees, Chief Executive and Operations Manager. The total employee benefits of the key management were £75,514 (2020: £31,771).

The trustees were not paid nor received any other benefits from employment with the charity in either year. There were no expenses reimbursed to trustees in either year.

	2021	2020
	£	£
4 Net income for the year		
This is stated after charging:-		
Independent examiner's remuneration	1,440	642
Grants payable	<u>328,815</u>	<u>-</u>

All grants payable were made to individuals under North Lincolnshire Council's Covid-19 grant aid programme of support for residents.

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NOTES TO THE FINANCIAL STATEMENTS

5 Related party transactions

There were no related party transactions requiring disclosure in either year.

6 Tangible assets

	Fixtures and fittings	Computer equipment	Total
	£	£	£
Cost			
As at 1st April 2020 and at 31st March 2021	<u>3,324</u>	<u>22,757</u>	<u>26,081</u>
Depreciation			
As at 1st April 2020 and at 31st March 2021	<u>3,324</u>	<u>22,757</u>	<u>26,081</u>
Net book value			
As at 31st March 2021	<u>£-</u>	<u>£-</u>	<u>£-</u>

7 Debtors

	2021	2020
	£	£
Grants receivable	31,282	10,847
Other debtors and prepayments	<u>15,313</u>	<u>730</u>
	<u>£46,595</u>	<u>£11,577</u>

8 Creditors - amounts falling due within one year

	2021	2020
	£	£
Taxation and social security	7,496	3,916
Other creditors and accruals	<u>12,034</u>	<u>6,089</u>
	<u>£19,530</u>	<u>£10,005</u>



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NOTES TO THE FINANCIAL STATEMENTS

9 Analysis of charity funds

	Balance at 1st April 2020	Movement in resources		Transfers	Balance at 31st March 2021
	£	£	£	£	£
Unrestricted funds:					
General funds	<u>131,405</u>	<u>15,144</u>	<u>(7,062)</u>	<u>47,590</u>	<u>187,077</u>
Restricted funds:					
Money Advice Service	-	136,316	(124,926)	(11,390)	-
Money Advice Service - Increasing Capacity	-	21,109	(14,160)	(2,358)	4,591
Citizens Advice - Help To Claim	-	47,678	(47,678)	-	-
Crime Reduction Fund	13,518	25,000	(24,424)	-	14,094
BEIS Remote Working	-	10,000	(10,000)	-	-
Elemental	-	60,840	(17,895)	-	42,945
Foodbank Advisor Post	-	16,070	(9,337)	-	6,733
Lincolnshire Community Fund	-	5,000	(3,658)	(1,342)	-
Restructuring Fund	-	5,000	-	-	5,000
Primary Care Network	-	137,619	(127,690)	(3,000)	6,929
North Lincolnshire Council	-	358,353	(328,853)	(29,500)	-
	<u>13,518</u>	<u>822,985</u>	<u>(708,621)</u>	<u>(47,590)</u>	<u>80,292</u>
Total funds	<u>£144,923</u>	<u>£838,129</u>	<u>£(715,683)</u>	<u>£-</u>	<u>£267,369</u>

Purpose of restricted funds:

Money Advice Service - to fund debt advice.

Citizens Advice - Help To Claim - a grant to help people claim Universal Credit.

Crime Reduction Fund - a grant to help people experiencing crisis aged 50+

BEIS Remote Working - to purchase computers and telephony equipment to support home working as a result of Covid-19.

Elemental - to purchase a referral and case management system to support and facilitate social prescribing across North Lincolnshire.

Foodbank Advisor Post - to deliver a specialist advice service that aims to help food bank visitors experiencing poverty and financial insecurity.

Lincolnshire Community Fund - to provide a generalist advice telephone service.

Restructuring Fund - grants towards the cost of employing a Funding and Marketing Manager.

Primary Care Network - to provide a social prescribing service for patients registered at practices in the East and West Primary Care Networks.

North Lincolnshire Council - to deliver a grant aid programme of support for residents.

The transfer between funds relates to surpluses on some restricted funds, which can be transferred to unrestricted funds under the terms of the funding agreement, or the unrestricted part of grants relating to the delivery of particular programmes.

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
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9 Analysis of charity funds (continued)

Prior year comparison

	Balance at 1st April 2019	Movement in resources		Balance at 31st March 2020
	£	Incoming £	Outgoing £	£
Unrestricted funds:				
General funds	<u>123,431</u>	<u>23,435</u>	<u>(15,461)</u>	<u>131,405</u>
Restricted funds:				
Money Advice Service	-	130,337	(130,337)	-
Citizens Advice - Help To Claim	-	45,324	(45,324)	-
Crime Reduction Fund	-	<u>25,000</u>	<u>(11,482)</u>	<u>13,518</u>
	-	<u>200,661</u>	<u>(187,143)</u>	<u>13,518</u>
Total funds	<u>£123,431</u>	<u>£224,096</u>	<u>£(202,604)</u>	<u>£144,923</u>

10 Analysis of net assets between funds

	General funds £	Restricted funds £	Total funds £
Fund balances at 31st March 2021 are represented by:-			
Tangible fixed assets	-	-	-
Net current assets	<u>187,077</u>	<u>80,292</u>	<u>267,369</u>
Net assets	<u>£187,077</u>	<u>£80,292</u>	<u>£267,369</u>
Prior year comparison			
Fund balances at 31st March 2020 were represented by:-			
Tangible fixed assets	-	-	-
Net current assets	<u>131,405</u>	<u>13,518</u>	<u>144,923</u>
Net assets	<u>£131,405</u>	<u>£13,518</u>	<u>£144,923</u>

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- 11 A detailed breakdown of the 2020 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income from:			
Donations and similar income	9	-	9
Charitable activities:			
Grants receivable	23,379	200,661	224,040
Investment income:			
Bank interest receivable	47	-	47
Total income	<u>23,435</u>	<u>200,661</u>	<u>224,096</u>
Expenditure on:			
Charitable activities	<u>15,461</u>	<u>187,143</u>	<u>202,604</u>
Total expenditure	<u>15,461</u>	<u>187,143</u>	<u>202,604</u>
Net income for the year	<u>£7,974</u>	<u>£13,518</u>	<u>£21,492</u>

SCUNTHORPE AND DISTRICT CITIZENS ADVICE BUREAU  
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UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021  
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

	2021	2020
	£	£
<b>INCOME</b>		
Donations and legacies		
Donations	5	9
Charitable activities:		
Grants receivable	838,093	224,040
Investment income:		
Bank interest receivable	31	47
Total income	<u>838,129</u>	<u>224,096</u>
 <b>EXPENDITURE</b>		
Charitable activities		
Salaries, national insurance and apprenticeship fees	329,564	172,432
Partner payments	8,635	8,635
Grant payments	328,815	-
Insurance	502	495
Telephone	689	598
Printing, postage, stationery and advertising	821	368
Reference materials and subscriptions	5,072	6,757
Sundries	392	227
Payroll bureau charges	252	252
Travel, training and conference expenses	2,140	4,214
Repairs, renewals and PPE	253	-
IT equipment and support contract	36,196	5,424
Bank charges	204	171
Accountancy	1,440	642
Consultancy	-	1,100
Professional fees	638	670
Other governance costs	70	619
Total expenditure	<u>715,683</u>	<u>202,604</u>
 Net income for the year	 <u>£122,446</u>	 <u>£21,492</u>