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# Tingle Ashmore Ltd

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Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

Chartered Accountants & Registered Auditors

mail@tingleashmore.co.uk  
Tel : 0114 2555767

Mr P Brown  
Sheffield Citizens Advice and Law Centre  
The Circle  
33 Rockingham Lane  
Sheffield  
S1 4FW

17<sup>th</sup> November 2021

Dear Peter

Following yesterday's telephone conversation, I now enclose a final copy of the charity's financial statements for the year ended 31<sup>st</sup> March 2021, for signature by Hilary on page 13 and by Mark on pages 7 and 13. The fully signed set of financial statements should be returned to me so that I can make the filing at Companies House.

Kind regards.

Yours sincerely



Brendan Ashmore

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SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 8616847  
REGISTERED CHARITY NUMBER 1153277

FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021

TINGLE ASHMORE LTD  
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS  
SHEFFIELD

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021

INDEX

	Page
Trustees' Annual Report	1-7
Independent auditor's report	8-11
Statement of financial activities and income and expenditure account	12
Balance sheet	13
Statement of cash flows	14
Principal accounting policies	15-17
Notes to the financial statements	18-26

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

The trustees are pleased to present their report together with the Financial Statements of the Charitable Company for the year ending 31st March 2021. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements are being audited as a going concern.

### **Our objectives and activities**

The Charity's objects as extracted from the memorandum of association are :

- To promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Sheffield and surrounding areas ("the area of benefit"), and in particular but not limited to those who are socially and/or economically disadvantaged.
- To relieve charitable need by the provision of legal advice, assistance and representation and all other services in or in connection with or incidental to any non-contentious business and in the prosecution, defending, compromising and settling of any civil, criminal, matrimonial and administrative causes, claims, interests, suits, and appeals in England or Wales and the European courts on human rights.
- To promote any charitable purpose for the benefit of mental health service users, their carers and workers, in particular but not exclusively in the area of benefit, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.
- To relieve those persons who are deaf or hearing impaired, in particular but not exclusively, by providing a free, confidential and accessible advice and information service and to advance education for the public benefit into the problems encountered by those persons who are deaf or hearing impaired and into the needs of such persons.

### **Our purpose**

- **We provide free, confidential and independent advice and advocacy services** to help individuals, families and communities have the knowledge, expert support and confidence to solve their problems.
- **We provide services for everyone.** We recognise that some clients, because of their circumstances or the impact of the problem or the discrimination they face, need more help to achieve the best outcome.
- **We campaign for improvements to policies and practices** that affect the lives of clients we help by using **evidence and research** from service provision.
- We serve **Sheffield communities**. We also contribute to regional or national service delivery when we can show benefit to Sheffield communities.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**Our values**

**Our purpose is underpinned by our values.** Our values drive all aspects of our work, the way we relate to our communities and clients and the way we relate to each other. Our values drive our behaviours and we expect all of our People to support our values.

- We are a values driven organisation. Our People are motivated by their desire to **make a difference** to the clients we help and this is our focus.
- We are committed to **fairness**, across our society and within our organisation.
- We are committed to **challenging the impact of poverty, inequality and discrimination** on the lives of the individuals and communities we help.
- We are proud of, respect and **celebrate our diversity**, the diversity of our clients, communities and our People, and are committed to being an inclusive organisation.
- We encourage and support our People to **work with others**, to seek out and **develop partnerships** across communities and neighbourhoods and be **generous** with how we share our skills, resources and support each other.

**Our four service commitments**

- **Our services are accessible and available when needed.** We offer our services through different channels, guiding clients to the channel which best suits their needs. We use technology to support efficient delivery. We design our services to ensure a straightforward client journey. Our services are visible. Our communities know how to access them and are confident of being able to do so. Where people face barriers to engagement such as language barriers or because of ill-health or disability we provide services designed to help overcome these barriers.
- **We support prevention and early intervention** to lessen the impact of the problems people face. We work with others to help build community knowledge and skills to provide information at the earliest opportunity. We embed a common assessment across all of our services to ensure that "every contact counts" and that there is "no wrong door". We identify, at the earliest opportunity, how to best help people prevent problems escalating. We ensure that we provide practical tools to support self-help. Where a partner is better able to provide the required support, we help people get that support from the right partner at the right time.
- **We help people achieve the outcomes they want and which will have the greatest impact on their lives.** Our services are quality assured, strongly branded and are delivered by our People, with the required specialist skills, knowledge and an understanding of our local communities, to help achieve these outcomes. We seek out and act on our clients' feedback on the services we provide and ask our clients and our communities to help us design our services which better meet their needs.
- **We make the best use of our resources to make the greatest difference.** We put more resource and attention into the advice and advocacy areas that our data and experience shows matter most to people, particularly those experiencing poverty and disadvantage. We build strong relationships with trusted partner organisations so that we can help clients find a way forward on all issues. We support and develop our People, including a focus on their health and wellbeing, in recognition that our People are our critical resource in delivering good outcomes for clients. We build our capacity by maximising volunteering opportunities. We build the capacity in the city to provide help to more clients by using our expertise to engage partners in that delivery. We provide the resources including premises to support efficient delivery.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**Our achievements and performance**

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission.

During the year 2020-2021, along with every other charitable organisation and all of our clients, we were profoundly affected by COVID-19. We responded by reconfiguring our services quickly and this allowed us to continue to provide advice and advocacy to our clients with minimal interruption. We were not able to continue to provide in-person services as we had previously, and quickly moved to making the most of telephone and digital service delivery. We then began to implement risk assessments for in-person work which enabled our advocacy and hospital services to return to limited in-person work for the most vulnerable.

Alongside this, we also put in place a programme of development to ensure people unable to use the telephone, with limited English, or who are digitally excluded, could also access our services. This included the use of email, text numbers, and video channels to provide access. We continue to develop our Community Access Points, designed to give access to advice by video call and yet require no digital skill or equipment and sited in community partner venues.

In this context, we are pleased to be able to say we helped more people than ever before. We advised over 27,000 people with just under 87,000 Issues. Of the 87,000 issues 59% related to welfare benefits (58% of the people we helped had at least one welfare benefits issue). Our client statistics show that the people helped came predominantly from the most deprived communities in Sheffield and are vulnerable often with the least access to services. In addition our advocacy services helped more than 1500 people in the context of the severe disruption to wider health and social care services caused by the pandemic.

We also deliver some national advice services, as part of a contract with Citizens Advice. We are part of a network of centres delivering the national consumer advice service and the Help to Claim service.

As a local Citizens Advice organisation, we work closely with Citizens Advice who as well as contracting us to deliver services, provide support and advice to continuously develop and improve as an organisation. A key part of this is known as the Leadership Self-Assessment, a process whereby we carry out an internal audit and provide evidence which is checked by Citizens Advice against a detailed framework covering 9 key areas (as below). This takes place on a three year cycle, with a more in-depth audit every three years. 2020-21 was Year 2 of the cycle, and we are pleased to report that we scored as follows (each category has a maximum score of 5):

Governance	5
Strategic Business Planning	5
Risk Management	5
Financial Management	5
People Management	5
Operational Performance Management	4
Partnership Working	5
Research and Campaigns	4
Equality Leadership	5

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**Fundraising standards information**

The charity had no significant fundraising activities in the year.

**Financial review**

2020-2021 is the seventh complete year of operation. The statement of financial activities shows income of £4,855,615 and expenditure of £4,789,684 and hence a surplus of £65,931. This planned operating surplus includes £25,000 earmarked for our Deaf Advice service. This consequently increased the charity's reserves, as required by its reserves policy.

The cash position at the year-end shows an increase of £320,212.

The Charity continues to secure grants and contracts from a wide range of sources including local and national funding streams. This year included a number of one-off COVID related emergency grants, which replaced income lost as a result of restrictions on in-person working.

The charity's services are being provided on a sound financial basis, despite the pandemic crisis and the disruption to some anticipated new funding streams and some smaller existing funding streams.

**Reserves policy**

The Trustees have confirmed that Citizens Advice Sheffield should hold reserves in order that the charity can continue to operate in the event of unforeseen and potentially financially damaging circumstances arising. The Trustees consider that it is prudent to set the reserves target as an amount equivalent to three months' operating expenditure (calculated annually by reference to the financial plan approved by the Board).

This reserves policy is monitored and reviewed by the Trustees regularly and at least annually. On the basis of the budgeted expenditure for the coming year this requires reserves of £1,122,019. At 31st March 2021 free reserves were £1,133,026 (2020 £1,055,792), which is equivalent to 3.03 months running costs.

**Investment policy**

Any reserves available for Investment are held in interest bearing cash deposit accounts chosen in line with the charity's ethical stance. These reserves are spread across more than one institution to take advantage of the Financial Services Compensation Scheme, in the event of bank failure.

**Plans for the future**

The Board has an approved strategic and business plan for period April 21 to March 24 to guide the organisation over the next few years to enable us to realise our ambition.

The strategy is that set out in the introduction to this report, and this strategy will guide both our ongoing response to COVID-19 and our decision making as we reshape our organisation to meet the significant challenges this presents.

Of particular note in 2020-21 is that the Board undertook steps to implement its premises strategy in furtherance of the wider strategy. The closure of office premises allowed the opportunity to properly consider how to make the best possible use of telephone and digital channels to deliver our services, alongside robust plans to meet the needs of those unable to use those channels. As part of this work, the Board decided to dispose of many of the older premises owned or leased by the organisation which were no longer fit for purpose to deliver services which meet the scale of need in the most efficient ways whilst also undertaking a dialogue with stakeholders including community partners about the future delivery of advice in neighbourhood settings.



SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**Structure, governance and management**

The legal and administrative information set out on pages 5 and 6 forms part of this report. The Charitable Company is governed by its Memorandum and Articles of Association dated 19th July 2013. Trustees are recruited who support the aims of the Charity and bring relevant skills, knowledge and experience. Trustees operate to a role description with newly recruited trustees receiving induction and support from more experienced trustees. The Board recruits new trustees having regard to any skills, knowledge or experience deficits within the current Board. One trustee resigned during 2020-21 (and a further two in 2021). In October 2020, the Board appointed four new Trustees. The Board of Trustees meets at least 10 times a year. The Board has three committees : a Finance, Audit and Risk committee, HR and People committee and a recently formed Client Experience committee. The Board has a scheme of delegation. In May 2020, the Board approved the financial plan for 2020-21, however given the exceptional times, the Board asked for a re-forecast at the end of Quarter 1 and Quarter 2 which were provided. The Board receives quarterly management accounts within six weeks of the end of the previous quarter. The Financial Statements comply with statutory requirements and with the Statement of Recommended Practice (Accounting and Reporting by Charities) revised in 2015 and issued by the Charities Commission, known as the Charities SORP.

**Risk management**

The Finance, Audit and Risk Committee is responsible for ensuring that we manage risk effectively. The risk management arrangements include robust performance and quality management, financial management, systematic risk assessment of ICT systems and the introduction of measures for greater resilience including compliance with information assurance requirements and detailed inspections of the organisation's premises.

The Board maintains a strategic Risk Register which is considered in detail by the Finance, Audit and Risk Committee, and presented to the Board on a regular basis.

**Reference and administrative details**

Charity number	1153277
Company number	8616847
Name and registered office	Sheffield Citizens Advice and Law Centre The Circle, 33 Rockingham Lane, Sheffield, S1 4FW
Our advisors: Auditors	Tingle Ashmore Ltd Chartered Accountants and Statutory Auditors Enterprise House, Broadfield Court, Sheffield, S8 0XF
Bankers	Unity Trust Bank Plc Nine Brindleyplace, Birmingham, B1 2HB  United Trust Bank One Ropemaker Street, London, EC2Y 9AW  Cambridge & Counties Bank Limited Charnwood Court, 5B New Walk, Leicester, LE1 6TE

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**Reference and administrative details (continued)**

		Appointed	Resigned
Trustees and directors	Mark Gamsu	19/07/13	
	Alistair Griggs	19/07/13	
	Sharon Hirshman	19/07/13	
	Hilary Dawson	04/09/13	
	Claire Holden	07/10/15	
	Beatrice Karol Burks	05/10/16	04/08/21
	Mary Seneviratne	05/10/16	
	Mark Smith	05/10/16	
	Susan Hird	05/09/18	01/09/21
	Sheila Robinson	05/09/18	
	Helen Steers	05/09/18	
	Nathan Golding	01/05/19	21/07/20
	Karen Escott	07/10/20	
	David Sollitt	07/10/20	
	Gregg Watts	07/10/20	
	Matthew Newbould	07/10/20	
Principal Staff	Chief Executive		Clare Lodder
	Head of Advice		Joanne Abdulla
	Head of Resources and Organisational Development		Peter Brown

**Trustees' Responsibilities**

The trustees (who are also directors of Sheffield Citizens Advice and Law Centre Limited 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 judgements 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 charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
TRUSTEES' ANNUAL REPORT

**Trustees' Responsibilities (continued)**

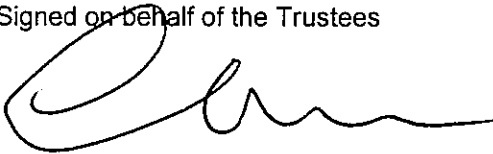
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Tingle Ashmore Ltd. were appointed as auditors at the meeting of directors and members of the company on 2nd December 2020.

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

Signed on behalf of the Trustees

A handwritten signature in black ink, appearing to be 'Mark Gamsu', written over a horizontal line.

Mark Gamsu (Trustee Board Chair and Company Director)

Dated : 5th November 2021

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

**Opinion**

We have audited the financial statements of Sheffield Citizens Advice and Law Centre (the 'charitable company') for the year ended 31st March 2021 which comprise the Statement of Financial Activities and Income and Expenditure Account, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31st March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**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 charitable company 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 charitable company'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.

**Other information**

The other information comprises the information included in the Trustees Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report (incorporating the Directors' Report) for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on pages 6 and 7, the Trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

Based on our understanding of the charity and the environment in which it operates we identified that the principal risks of non-compliance with laws and regulations related to employment law and regulations and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements being the Companies Act 2006, Charities Act 2011, Charity SORP and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of overriding internal controls, and determined that the principal risks related to the incorrect classification and recognition of income and posting inappropriate journal entries. Audit procedures performed included the following:

- Discussion with management regarding their knowledge or suspicion of instances of non-compliance with laws and regulations and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Reviewing correspondence from funders for significant income;
- Identifying and testing journals, in particular those for large amounts, unusual descriptions or those for year end adjustments;
- Reviewing the minutes of Trustee meetings;

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 a law or regulation is removed from the events 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.

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

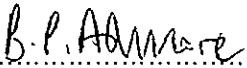
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 charitable company's 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 charitable company'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 charitable company to cease to continue as a going concern.
- 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 (ie. gives a true and fair view).

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
.....  
Brendan Ashmore ACA  
Senior Statutory Auditor  
for and on behalf of Tingle Ashmore Ltd  
Chartered Accountants and Statutory Auditors  
Enterprise House  
Broadfield Court  
Sheffield  
S8 0XF

Dated : 12th November 2021

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
Income from:					
Charitable activities	1	1,442,339	3,335,904	4,778,243	4,880,824
Donations:					
Donations and voluntary income		30,158	-	30,158	24,954
Donated services and facilities	2	-	1,522	1,522	4,500
Investment income - bank interest		3,119	-	3,119	3,669
Other income		42,573	-	42,573	40,069
Total income		<u>1,518,189</u>	<u>3,337,426</u>	<u>4,855,615</u>	<u>4,954,016</u>
Expenditure on:					
Charitable activities	3	1,486,771	3,302,913	4,789,684	4,669,534
Total expenditure	4	<u>1,486,771</u>	<u>3,302,913</u>	<u>4,789,684</u>	<u>4,669,534</u>
Net income for the year		31,418	34,513	65,931	284,482
Transfers between funds	15	<u>21,783</u>	<u>(21,783)</u>	-	-
Net movement in funds	5	53,201	12,730	65,931	284,482
Funds brought forward at 1st April 2020		<u>1,404,688</u>	<u>75,444</u>	<u>1,480,132</u>	<u>1,195,650</u>
Funds carried forward at 31st March 2021		<u>£1,457,889</u>	<u>£88,174</u>	<u>£1,546,063</u>	<u>£1,480,132</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

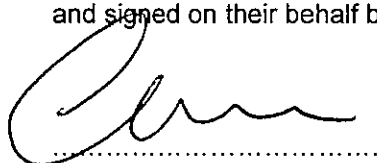


SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
BALANCE SHEET

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	9	335,788	<u>361,650</u>
Current assets			
Debtors	10	352,385	551,178
Cash at bank and on hand		<u>1,290,002</u>	<u>969,790</u>
		1,642,387	1,520,968
Creditors - amounts falling due within one year	11	<u>432,112</u>	<u>402,486</u>
Net current assets		<u>1,210,275</u>	<u>1,118,482</u>
Net assets		<u>£1,546,063</u>	<u>£1,480,132</u>
Income funds			
Unrestricted funds			
General funds	15	1,457,889	1,404,688
Restricted funds	15	<u>88,174</u>	<u>75,444</u>
Total funds	14	<u>£1,546,063</u>	<u>£1,480,132</u>

These accounts 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 5th November 2021 and signed on their behalf by



Mark Gamsu (Chair)



Hilary Dawson (Trustee, Chair of Finance, Audit and Risk Committee)

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
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/(used in) operating activities	<u>317,093</u>	<u>(59,556)</u>
Cash flows from investing activities:		
Interest received	<u>3,119</u>	<u>3,669</u>
Net cash provided by investing activities	<u>3,119</u>	<u>3,669</u>
Change in cash and cash equivalents in the year	320,212	(55,887)
Cash and cash equivalents at the beginning of the year	<u>969,790</u>	<u>1,025,677</u>
Cash and cash equivalents at the end of the year	<u><u>£1,290,002</u></u>	<u><u>£969,790</u></u>
Cash and cash equivalents consists of:		
Cash at bank and on hand	<u><u>£1,290,002</u></u>	<u><u>£969,790</u></u>
Reconciliation of net income to net cash flow from operating activities:		
Net income for the year	65,931	284,482
Adjustments for:		
Depreciation charges	25,862	25,862
Interest receivable	(3,119)	(3,669)
Decrease/(increase) in debtors	198,793	(335,956)
Increase/(decrease) in creditors	<u>29,626</u>	<u>(30,275)</u>
Net cash provided by/(used in) operating activities	<u><u>£317,093</u></u>	<u><u>£(59,556)</u></u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
PRINCIPAL ACCOUNTING POLICIES

General information and basis of preparation

Sheffield Citizens Advice and Law Centre 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.

Income recognition

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 are written off to the income and expenditure account in the period to which they relate. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.

Contract Income

Revenue is recognised as contract activity progresses to reflect the partial performance of our contractual obligations. The amount of revenue included reflects the proportion of each case completed.

Donated services and facilities

This is included in the Statement of Financial Activities when receivable and is valued at cost to the donor.

Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. VAT which cannot fully be recovered is reported within the expense type incurred.

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. Wherever possible, specific running costs are charged to individual funds. Where donors have granted sums for these costs, which include a contribution to shared running costs, the funds are charged with the permitted amount, less any specific running costs incurred.

Charitable expenditure comprises those costs met by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities. Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity and include its audit fees and costs linked to the strategic management of the charity.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
PRINCIPAL ACCOUNTING POLICIES

**Irrecoverable value added tax**

Irrecoverable value added tax relating to fixed assets is capitalised as part of the asset cost. Amounts that relate to resources expended are written off to the Statement of Financial Activities in the period in which they arise.

**Pension contributions**

The charity makes defined contributions into a Scottish Widows pension scheme. Contributions are charged to expenditure as they become payable.

**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.

**Taxation**

The charity is a registered charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

**Fixed assets**

Depreciation is calculated so as to write off the cost of fixed assets over their estimated useful lives unless the nature of the grant from which they were purchased requires a shorter period. Individual items costing less than £2,000 are excluded. The depreciation rates used are as follows:

Leasehold property	over the remaining term of the lease
Computer equipment	33.3% per annum of cost
Other equipment, fixtures and fittings	33.3% per annum of 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.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
PRINCIPAL ACCOUNTING POLICIES

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities as the rentals accrue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity, unless they have been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
1 Charitable activities				
Sheffield City Council:				
Core Service Grant	-	883,895	883,895	841,536
Sheffield Advocacy Hub	1,038,551	-	1,038,551	1,016,178
Registered Housing Providers - Advice Service	39,900	-	39,900	39,900
Building Successful Families Service	-	33,000	33,000	33,000
Opportunity Sheffield	33,923	-	33,923	59,583
EU Settlement Scheme	-	26,645	26,645	-
Sheffield Working	-	-	-	20,000
Citizens Advice:				
Money Advice Service funded debt service	-	664,603	664,603	624,026
Help to claim	-	607,440	607,440	624,283
Consumer Service	-	344,166	344,166	418,136
Pension Wise	-	206,362	206,362	273,509
BEIS Remote Working	-	46,360	46,360	-
Energy Best Deal	-	-	-	4,836
Big Lottery:				
Deaf Empowerment and Fairness (DEaF)	-	102,490	102,490	99,147
Advice and Foodbanks	-	55,518	55,518	100,035
Covid 19 Emergency Fund	-	79,544	79,544	-
NHS Sheffield Clinical Commissioning Group:				
Generic Advocacy Service	123,140	-	123,140	120,137
Mental Health Advice Service	-	80,052	80,052	78,100
Other:				
Legal Services	28,417	-	28,417	146,714
Weston Park Cancer Information Centre	78,574	-	78,574	78,188
Asylum, Migration and Integration Fund	-	68,582	68,582	55,946
The Access to Justice Foundation:				
Community Justice Fund	-	50,000	50,000	-
Community Justice Fund-Funder Plus	2,500	1,700	4,200	-
Law Centre's Network - EUSS	-	18,090	18,090	31,693
South Yorkshire Housing Association	20,956	-	20,956	25,000
SOAR Community - Age Better	-	24,102	24,102	24,552
Primary and Community Mental Health Transformation Programme	-	19,262	19,262	-
Great Places Housing Group	-	4,965	4,965	18,598
Sheffield Children's Hospital, Becton Advocacy	-	4,750	4,750	10,738
Totley Outreach	-	1,000	1,000	8,250
Stewarts Law	11,779	-	11,779	19,631
St Luke's Hospice Advice Service	-	-	-	19,803
Small Funds	64,599	13,378	77,977	89,305
	<u>£1,442,339</u>	<u>£3,335,904</u>	<u>£4,778,243</u>	<u>£4,880,824</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

2 Donated services and facilities

The Sheffield Health & Social Care NHS Foundation Trust provides the charity with office space and other administration support costs. A total of £1,522 (2020 - £4,500) has been recognised as income and expenditure to reflect the administration support costs. No value has been recognised towards the provision of office space.

	Unrestricted funds	Restricted funds	Total funds	Total funds
			2021	2020
	£	£	£	£
3 Costs of charitable activities by fund type				
Advice and information services	1,480,135	3,302,913	4,783,048	4,664,535
Governance costs:				
Audit and accountancy fees	3,888	-	3,888	2,671
Other	2,748	-	2,748	2,328
	<u>£1,486,771</u>	<u>£3,302,913</u>	<u>£4,789,684</u>	<u>£4,669,534</u>

4 Classification of resources expended

Wages and salaries	3,947,300	3,785,859
Other staff and volunteer costs	49,863	134,165
Office costs	163,064	167,021
Premises costs	164,113	199,271
Equipment and IT support	224,029	154,116
Professional fees and consultants	54,295	30,125
Partner payments	149,904	161,250
Disbursements	249	794
Audit and accountancy	3,888	2,671
Other costs	7,117	8,400
Depreciation	25,862	25,862
	<u>£4,789,684</u>	<u>£4,669,534</u>

5 Net movement in funds

This is stated after charging:-

Depreciation		25,862	25,862
Auditor's remuneration	- audit	2,785	2,309
	- accountancy	1,103	362
		<u></u>	<u></u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

	Total funds	Total funds
	2021	2020
	£	£
6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	3,463,549	3,356,148
Employer's national insurance	268,679	262,355
Pension costs	172,365	167,356
Working from home allowance	42,707	-
	<u>£3,947,300</u>	<u>£3,785,859</u>

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2021	2020
£60,001-£70,000	1	1
	<u>1</u>	<u>1</u>

The trustees were not paid or received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees during either year.

The key management personnel of the charity comprise the trustees, the Chief Executive, Head of Resources and Organisational Development and Head of Advice. The total employee benefits of the key management personnel were £157,799 (2020: £156,835).

7 Staff numbers

The average number of employees during the year was as follows:

	2021 No	2020 No
Managers and advice supervisors	25	26
Advisers and advocates	124	122
Administration and support	22	21
	<u>171</u>	<u>169</u>

Calculated on the basis of full-time equivalents, the total was 141 (2020 - 142).

8 Related party transactions

The aggregate total of donations received without conditions from trustees in the year was £180 (2020 - £240).

The partner of Susan Hird, trustee, Iain Moodie, was an employee of the charity. His remuneration for the period of his employment comprised gross pay of £652 and employer pension contributions of £26.



SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

9 Tangible assets

	Leasehold property	Equipment, fixtures and fittings	Total
	£	£	£
Cost or valuation			
As at 1st April 2020 and at 31st March 2021	<u>421,959</u>	<u>312,456</u>	<u>734,415</u>
Depreciation			
As at 1st April 2020	72,372	300,393	372,765
Charge for the year	<u>20,526</u>	<u>5,336</u>	<u>25,862</u>
As at 31st March 2021	<u>92,898</u>	<u>305,729</u>	<u>398,627</u>
Net book value			
As at 31st March 2021	<u>£329,061</u>	<u>£6,727</u>	<u>£335,788</u>

	2021	2020
	£	£
10 Debtors		
Trade debtors	225,052	427,703
Work in progress	15,756	12,069
Grants receivable	53,816	54,513
Other debtors and prepayments	<u>57,761</u>	<u>56,893</u>
	<u>£352,385</u>	<u>£551,178</u>

11 Creditors - amounts falling due within one year

Trade creditors	101,179	152,890
Taxation and social security	114,478	135,700
Accruals	113,872	67,003
Deferred income (note 12)	30,425	13,161
Outstanding pension contributions	18,703	18,538
Other creditors	52,725	14,554
Funds held on behalf of others	<u>730</u>	<u>640</u>
	<u>£432,112</u>	<u>£402,486</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

	2021	2020
	£	£
12 Deferred income		
Balance at 1st April 2020	13,161	37,110
Amount released to Incoming resources from charitable activities	(13,161)	(37,110)
Amount deferred in the year	<u>30,425</u>	<u>13,161</u>
Balance at 31st March 2021	<u><u>£30,425</u></u>	<u><u>£13,161</u></u>

Deferred income comprises grants which the donors have specified must be used in future accounting periods or contract income received in advance.

- 13 Operating leases  
The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021	2020
	£	£
Land and buildings		
Amount falling due:		
Within 1 year	73,965	44,242
Within 2 to 5 years	130,748	130,761
After more than 5 years	<u>21,280</u>	<u>51,870</u>
Plant and equipment		
Amount falling due:		
Within 1 year	6,147	8,592
Within 2 to 5 years	<u>24,077</u>	<u>-</u>

- 14 Total funds  
Fund balances at 31st March 2021 are represented by:-

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fixed assets	324,863	10,925	335,788
Net current assets	<u>1,133,026</u>	<u>77,249</u>	<u>1,210,275</u>
Net assets	<u><u>£1,457,889</u></u>	<u><u>£88,174</u></u>	<u><u>£1,546,063</u></u>
Prior year comparison			
Fund balances at 31st March 2020 were represented by:-			
Fixed assets	348,896	12,754	361,650
Net current assets	<u>1,055,792</u>	<u>62,690</u>	<u>1,118,482</u>
Net assets	<u><u>£1,404,688</u></u>	<u><u>£75,444</u></u>	<u><u>£1,480,132</u></u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

15 Income funds

	Balance at 1st Apr 2020	Movement in resources		Transfers between funds	Balance at 31st Mar 2021
	£	Incoming £	Outgoing £	£	£
Restricted funds					
Sheffield City Council:					
Core Service Grant	-	883,895	(857,895)	-	26,000
Building Successful Families	-	33,000	(33,000)	-	-
EU Settlement Scheme	-	26,645	(26,645)	-	-
Citizens Advice:					
Money Advice Service	-	664,603	(642,820)	(21,783)	-
Consumer Service	-	344,166	(344,166)	-	-
Pension Wise	-	206,362	(201,572)	(4,790)	-
Help to Claim	-	607,440	(607,440)	-	-
Remote Working	-	46,360	(46,360)	-	-
Core Cities Grant	5,525	-	-	-	5,525
Big Lottery:					
Advice and Foodbanks	-	55,518	(55,518)	-	-
Deaf Empowerment and Fairness	10,231	102,490	(112,721)	-	-
Covid 19 Emergency Fund	-	79,544	(79,544)	-	-
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	80,052	(80,052)	-	-
Other:					
Asylum, Migration and Integration Fund	-	68,582	(68,582)	-	-
The Access to Justice Foundation	-	51,700	(51,700)	-	-
Law Centre's Network - EUSS	-	18,090	(18,090)	-	-
SOAR Community - Age Better	-	24,102	(24,102)	-	-
Primary and Community Mental Health Transformation Programme	-	19,262	(19,262)	-	-
Other smaller funders	6,000	25,615	(31,615)	-	-
Redundancy fund	40,934	-	-	4,790	45,724
Fixed asset fund	12,754	-	(1,829)	-	10,925
Total restricted funds	<u>75,444</u>	<u>3,337,426</u>	<u>(3,302,913)</u>	<u>(21,783)</u>	<u>88,174</u>
Unrestricted funds					
General funds	<u>1,404,688</u>	<u>1,518,189</u>	<u>(1,486,771)</u>	<u>21,783</u>	<u>1,457,889</u>
Total funds	<u>£1,480,132</u>	<u>£4,855,615</u>	<u>£(4,789,684)</u>	<u>£-</u>	<u>£1,546,063</u>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

15 Income funds (continued)

Purpose of restricted funds

Sheffield City Council:

Core Service Grant - To contribute to the funding of a city wide advice service for Sheffield including advice provided from a range of locations, in community languages where required and via different channels and pathways.

Building Successful Families Service - A grant to fund the development of bespoke pathways and referral routes for accessing advice services by families supported by Building Successful Families Partnership.

EU Settlement Scheme - a grant to fund the provision of advice to EU citizens applying to the scheme, funded by the Home Office and in partnership with Sheffield City Council and Darnall Wellbeing.

Citizens Advice:

Money Advice Service funded debt service - To fund the provision of a specialist debt service across the city.

National Consumer Service - A grant via a sub-contract from Citizens Advice Manchester to provide part of the national consumer telephone service.

Pension Wise – A face to face guidance service for people aged 50 or over with a defined contribution pension, delivered to people across South Yorkshire.

Help to Claim - A grant to help people claim Universal Credit.

BEIS Remote Working grant - a one-off grant from Citizens Advice, funded by the Department of Business, Energy & Industrial Strategy, to contribute to the additional costs of remote working by our staff during the first year of the pandemic.

Core Cities Funding - A fund to support activities of the Local Citizens Advice Core Cities group.

Big Lottery:

Advice and Foodbanks - A four year service providing advice to users of Sheffield's foodbanks.

Deaf Empowerment and Fairness Project – A project funded by National Lottery Community Fund to provide specialist advice and support to Deaf people including increasing their digital skills.

Covid 19 Emergency Fund - a one-off grant provided by the Big Lottery to fund additional provision of advice during the first six months of the pandemic

NHS Sheffield Clinical Commissioning Group:

Mental Health Advice Service - A grant to fund advice for inpatients and people with complex mental health needs within the community.

Other:

Asylum, Migration and Integration Fund - This project is a European funded initiative that will offer holistic support to empower and enable refugees to meet their potential and integrate into the local community.

Law Centre's Network - EUSS - A project run in partnership with the Law Centre Network to give advice to EU residents looking to settle in the UK after the UK leaves the European Union.

SOAR Community - Age Better - A project to provide welfare benefits and debt advice to the participants of this project (people over 50)

Primary and Community Mental Health Transformation Programme - a grant provided by NHS Sheffield Clinical Commissioning Group to provide advice to adults with serious mental illness in four areas of the city as part of the government's NHS Trailblazer programme, in partnership with Sheffield Health and Social Care Trust, Primary Care Sheffield and other voluntary sector organisations.

Great Places Housing Group - A grant to provide targeted advice to tenants of Great Places Housing Group.

Other small funders - A range of funding to support core advice service provision including training support to volunteers, bespoke pathways and outreach services and support to clients.

Redundancy fund - Part of the funding from Citizens Advice is for redundancy pay accrued for each year of service in the respective projects. The funds have been retained in a separate restricted fund to cover any possible redundancy costs in the future.

Fixed asset fund - Is the net book value of fixed assets purchased using restricted monies.

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

15 Income funds (continued)

Transfer between funds

Where fixed assets are purchased using restricted funds, the relevant cost in the year of addition is transferred out of the relevant restricted fund and into the restricted fixed asset fund.

The transfer of £21,783 to unrestricted funds comes from the Citizens Advice: Money Advice Service restricted fund and relates to a surplus on this fund transferred in line with the agreement. The transfer from Pension Wise to the Redundancy fund relates to allowable provision by the funder for future redundancy costs.

Prior year comparison

	Balance at 1st Apr 2019	Movement in resources		Transfers between funds	Balance at 31st Mar 2020
	£	£	£	£	£
<b>Restricted funds</b>					
Sheffield City Council:					
Core Service Grant	-	841,536	(841,536)	-	-
Building Successful Families	-	33,000	(33,000)	-	-
Citizens Advice:					
Money Advice Service	-	624,026	(624,026)	-	-
Consumer Service	-	418,136	(418,136)	-	-
Pension Wise	4,334	273,509	(247,296)	(30,547)	-
Help to Claim	-	624,283	(609,562)	(14,721)	-
Energy Best Deal	-	4,836	(4,836)	-	-
Broadband grant	-	750	(750)	-	-
Core Cities Grant	5,525	-	-	-	5,525
Big Lottery:					
Advice and Foodbanks	-	100,035	(100,035)	-	-
Deaf Empowerment and Fairness	11,444	99,147	(100,360)	-	10,231
NHS Sheffield Clinical Commissioning Group:					
Mental Health Advice Service	-	78,100	(78,100)	-	-
Other:					
Asylum, Migration and Integration Fund	-	55,946	(55,946)	-	-
Law Centre's Network - EUSS	-	31,693	(31,693)	-	-
SOAR Community - Age Better	-	24,552	(24,552)	-	-
Great Places Housing Group	-	15,623	(15,623)	-	-
Other smaller funders	6,000	58,157	(58,157)	-	6,000
Redundancy fund	-	-	-	40,934	40,934
Fixed asset fund	14,583	-	(1,829)	-	12,754
<b>Total restricted funds</b>	<b>41,886</b>	<b>3,283,329</b>	<b>(3,245,437)</b>	<b>(4,334)</b>	<b>75,444</b>
<b>Unrestricted funds</b>					
General funds	1,153,764	1,670,687	(1,424,097)	4,334	1,404,688
<b>Total funds</b>	<b>£1,195,650</b>	<b>£4,954,016</b>	<b>£(4,669,534)</b>	<b>£-</b>	<b>£1,480,132</b>

SHEFFIELD CITIZENS ADVICE AND LAW CENTRE  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31ST MARCH 2021  
NOTES TO THE FINANCIAL STATEMENTS

16 Prior year comparatives

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

	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£
Income from:			
Charitable activities	1,601,995	3,278,829	4,880,824
Donations and voluntary income	24,954	-	24,954
Donated services and facilities	-	4,500	4,500
Investment income - bank interest	3,669	-	3,669
Other income	40,069	-	40,069
Total income	<u>1,670,687</u>	<u>3,283,329</u>	<u>4,954,016</u>
Expenditure on:			
Charitable activities	<u>1,424,097</u>	<u>3,245,437</u>	<u>4,669,534</u>
Total expenditure	<u>1,424,097</u>	<u>3,245,437</u>	<u>4,669,534</u>
Net income for the year	246,590	37,892	284,482
Transfers between funds	<u>4,334</u>	<u>(4,334)</u>	-
Net movement in funds	<u><u>£250,924</u></u>	<u><u>£33,558</u></u>	<u><u>£284,482</u></u>