

Charity registration number 1199489

Company registration number 11319748 (England and Wales)

**BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# **BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees** Mrs D Pozorski (Chair)  
Dr E A Norris  
Mrs C Williams

**Charity number** 1199489

**Company number** 11319748

**Registered office** 23 Queens Road  
Barnsley  
S71 1AN

**Auditor** GBAC Limited  
Old Linen Court  
83-85 Shambles Street  
Barnsley  
South Yorkshire  
S70 2SB

**Bankers** Unity Trust Bank Plc  
Four Brindley Place  
Birmingham  
B1 2JB

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# **BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

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# **BARNSELEY COMMUNITY AND VOLUNTARY SERVICES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

Barnsley CVS is a charitable company, governed by memorandum and articles and whose main objective is to promote the voluntary sector for the benefit of the community of Barnsley by:

- Liaising between charities, voluntary organisations, government agencies and other groups on relevant issues
- Providing training, conferences and seminars on subjects relevant to the efficiency of the voluntary sector
- Assisting in the administration of funding programmes to charities and voluntary organisations, monitoring for grants, recommending grants, assisting in applications for grants
- Providing information to the press and the public on the operation of, or problems encountered by, the voluntary sector
- Providing services such as legal, accountancy and management advice services to the voluntary sector
- Acting as a representative of the voluntary sector in relation to government policies and legislation

### *Public benefit*

During the year between April 2023 and March 2024 the charity carried out a number of activities in support of this objective. This report sets out the main achievements of the charity during the year. The charity's trustees confirm that in the consideration of activities in support of the charity's aims and objectives, and in the planning of future activities they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit.

### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

# **BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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### **Achievements and performance**

#### **Overview**

Barnsley CVS began the year having concluded the work to re-establish the charity after the merger of Voluntary Action Barnsley and Priory Campus. April 2023 marked the beginning of a three-year funding agreement from Barnsley MBC, which gave greater financial stability and allowed staff and trustees to start to plan a longer-term strategy to develop the infrastructures services and support available to the VCSE sector.

Key to the longer-term strategy was the recruitment of a permanent Chief Executive Officer as our interim CEO Jane Holliday had signalled her intention to retire. Selecting the right person for this crucial position was integral to the success of the organisation moving forward and in the event this was not concluded until March 2024. Staff worked closely with trustees to ensure that wherever possible services continued to run smoothly and support was maintained for sector organisations.

Sadly we lost a key member of staff, Ann Moffatt, who died in August 2023. She was highly regarded within the VCSE sector and was the trusted first point of call for many organisations seeking guidance and support.

#### **Sector Representation and Communication**

Barnsley CVS represented the sector at a number of key meetings at local and regional level, including the VCSE Alliance, Place Committee and Partnership Board, Barnsley 2030, Health and Wellbeing Board, Adult and Children's Safeguarding Boards and many more. Work also continued on the development of the VCSE Strategy Group and its three sub-groups, Start Well, Live Well and Age Well.

Communications to the sector were facilitated via the production of regular newsletters for each of the sub-groups and a more general overarching newsletter.

Two engagement events were held during the year. The first of these was in July 2023, with the theme of 'Barnsley 2030 and The Role of the VCSE Sector'. With around 77 attendees, this event was focussed on the Barnsley 2030 strategy. There were presentations from statutory partners in BMBC and Barnsley CVS CEO, Jane Holliday, discussing the role of the voluntary sector in the 2030 agenda. There was a collaborative aspect to this event as round table discussions allowed for partners to discuss how the VCSE sector fits into Barnsley 2030. Group discussions also included what will make Barnsley 'The Place of Possibilities'.

The second event was in November 2023 with the theme of Health and Care Engagement. With around 55 attendees the event had multiple presentations from different partners, with a focus on health and care in the first half and updates for the sector in the second half. ICB partners explored how statutory partners and the VCSE sector can work together to deliver the ambitions of the Barnsley health and care plan 2023-25. There were six short presentations about the goals of the health and care plan and key challenges followed by table discussions. Updates in the afternoon included the BSARCS 'Ask the Question' project, Adult Safeguarding and Martyn's Law and Prevent.

# **BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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### **Volunteer Centre**

Barnsley CVS provides support to VCSE sector organisations to advertise volunteer opportunities, support individuals to find appropriate volunteer roles, promote good practice in volunteering across Barnsley and to support the development of new initiatives. The centre holds volunteer co-ordinator meetings and drop-ins and produces a volunteers newsletter.

The below figures represent the brokerage output from April 2022 to March 2023:

Volunteers registered with Barnsley CVS in the year totalled 743.

77 volunteer opportunities were submitted and 151 volunteer applications received.

The volunteer centre collaborated with the Refugee Council to deliver two volunteer training sessions.

Staff attended events across the borough including the Barnsley Academy Employability Session, the Refugee Council Women's Drop In and the Migration Partnership Multi-Agency Drop In.

The team hosted a Family Hubs Volunteer Recruitment Event. Alongside a number of other professionals involved in the Family Hubs services, the Family Hubs Volunteer and Peer Support Coordinator spoke with a range of people interested in volunteering with children and families.

By the end of the year there were 95 volunteer co-ordinators registered with the Volunteer Centre.

### **Community Accountancy and Payroll Service**

During the year the team offered a range of accountancy services, advice and information to support local community groups, charities and social enterprises. This included help with bookkeeping and setting up financial systems, budgets & cash flow, management accounts, the preparation of annual accounts and preparing year-end accounts to comply with charity law.

the payroll service provided practical support, information and advice for groups who employ staff, including, payroll calculation, help with payroll, tax and HMRC queries, pensions help and support, year-end data, P60's and assistance with year-end queries and advice and training on any payroll issues.

During the year a total of 87 VCS organisations were supported. This included:

- The preparation of 63 sets of Annual Final Accounts
  - Carrying out 50 Charity Independent Examination of Accounts
  - The production of monthly payroll for 31 VCS employers
  - The submission of 384 returns to HMRC on behalf of payroll clients
  - The provision of monthly bookkeeping services/management accounts for 4 VCS organisations
  - Support for 31 VCS employers with pension auto-enrolment duties and maintenance of pension portals for 12 employers, uploading a total of 134 separate pension files during the year
  - Processing year end payroll and submitting year end returns to HMRC for 28 employers
  - Training 3 VCS organisations in the use of Quick Books on-line 'cloud' accounting systems
  - Providing Quick Books on-line support for 16 organisations
  - The submission of 17 tax returns
  - Supporting 3 organisations through planned closure
  - The provision of 254 hours of free of charge additional support and advice to existing and new groups
  - Keeping our clients up to date with changes in legislation and regulation.
  - Producing the annual payroll newsletter and keeping payroll clients up to date with payroll changes throughout the year
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# **BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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### **Hosting Healthwatch Barnsley**

Healthwatch Barnsley is hosted and managed through Barnsley CVS but is a public facing service, it has its own advisory board and its own website.

During this year Barnsley CVS and the Healthwatch manager worked alongside Barnsley MBC with support from Healthwatch England to review and refresh the governance arrangements for Healthwatch Barnsley.

Healthwatch Barnsley is the local health and social care champion. From Penistone to Goldthorpe and everywhere in-between, they make sure NHS leaders and other decision makers hear your voice and use your feedback to improve care.

During 2023/24, 3,368 residents shared their stories with Healthwatch and 7 reports were published about the improvements people would like to see in health and social care services. 30 group conversations were facilitated including young people, older people, carers, homeless and our LGBTQ+ community to ask their views on "What matters to me" regarding health and social care which was used as part of the NHS 5 Year Joint Forward Plan and the Starts with People Strategy for NHS South Yorkshire.

Barnsley Safeguarding Adults Board and Barnsley Council jointly funded an Engagement Officer for Adult Safeguarding, which has enabled Healthwatch to speak to over 1,350 people about safeguarding and raise awareness of the signs to look out for. The Engagement Officer has attended 134 groups during the year and helped 15 people raise safeguarding concerns.

Feedback has been provided to commissioners from people using the intermediate care and re-ablement service and what they would like to see in the relocation of the Acorn Unit. Healthwatch have spoken to people attending A&E and looked at reasons why they were there. They have contributed to Overview and Scrutiny Task and Finish Groups looking at Sexual Health, Carers Workforce and Vaping.

To read more about the work Healthwatch Barnsley is doing please access the website at <https://www.healthwatchbarnsley.org.uk/>

### **Barnsley Refugee Advice Project partner**

The Barnsley Refugee Advice Project (BRAP) working in partnership with Barnsley CVS and refugee Council, supports refugees, asylum seekers and the migrant community in the Barnsley area. This support comes in the form of advice, advocacy, awareness raising sessions, community development, promoting volunteering, ESOL (English for Speakers of other languages) and helping to make Barnsley more refugee-friendly through capacity building and local level systems change. Over the past three years, BRAP has become the leading project in Barnsley supporting refugees and asylum seekers, not only for delivering advice to clients and advocating on their behalf, but also positively impacting local services to make them more accessible to clients. The aim is to provide support to 250 clients annually. This year this was surpassed with a total of 352 people, and 168 newly registered. 1,004 advice sessions were delivered against a target of 980, which was an increase on last year's total of 861.

Volunteers continue to participate in all BRAP activities – advice, English Conversation classes, the Men's group and the Women's group. Volunteers are a key part of these projects through positions such as volunteer advisors, volunteer interpreters and administration volunteering roles. The project currently has 31 active volunteers. To support volunteers, they are provided with training in important topics such as health and safety, active listening as well as safeguarding and boundaries. They also receive the opportunity to attend external training events and career opportunities such as e.g. NHS careers event at Sheffield City Hall and the 'Get Hired' event in central Barnsley.

# **BARNSELEY COMMUNITY AND VOLUNTARY SERVICES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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### **Grant Funding**

During the year Barnsley CVS ran a number of grant funding programmes on behalf of organisations wishing to deliver their objectives via partnership work with the VCSE sector.

The main programmes in this period were:

#### SWYPFT Grant Scheme

Barnsley CVS were asked by SWYPFT (South West Yorkshire Partnership NHS Foundation Trust) to help them better understand existing and new potential delivery partners in Barnsley. They were also looking to support organisations to get more involved in communities to help focus on both inequalities and sustainability for the sector.

The funding was intended to support community groups and organisations across Barnsley, especially smaller, developing or less well-resourced organisations and grassroots groups, and was aimed at organisations which are:

- Supporting mental health, learning disability and wellbeing
- Experiencing the impact of Covid, the Cost of Living Crisis and limited funding
- Requiring additional resources to support reach into communities

Nine organisations were allocated funding totalling £20,000.

#### Voice Your Views: Developing Adult Social Care with you in mind

Barnsley CVS on behalf of Barnsley MBC facilitated a public discussion about people's experiences of Adult Social Care (ASC) across the borough. People were able to give their views through a survey available both online and on paper.

To reach as many people as possible, the idea was to work with groups and organisations that engage with local people in their routine work. This included formal services or more informal groups such as luncheon clubs and coffee mornings. VCSE groups were asked to enable people to give their views when they attended their regular activities.

Funding was made available to support VCSE organisations to be part of this work.

Thirteen organisations were allocated funding totalling just under £18,000.

### **Financial review**

The reserves at the year end were comprised of; restricted funds £276,134 which was an increase of £145,840 on 2023 and unrestricted funds of £522,708 which had increased by £509,117.

During the year, the assets and liabilities of Priory Campus and Voluntary Action Barnsley were transferred to the Charity, which included the properties at Queens Road and Redfearn. The total of this transfer is shown in donations and legacies within income in the Statement of Financial Activities.

The company also gained two significant grants during the year:

- Family Hubs - funding to recruit a Full Time Volunteer and Peer Support Coordinator.
- Take Action Live Longer - funding to oversee and provide infrastructure and project manage a grant scheme in conjunction with ICB and BMBC.



# **BARNSELEY COMMUNITY AND VOLUNTARY SERVICES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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### *Reserves policy*

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees are in agreement that strategic allocation of unrestricted reserves for the benefit of the organisations long term sustainability is acceptable.

### *Major risks*

The risks to which the charity is exposed are continually reviewed and systems have been established in order to mitigate these risks. A risk register is in place and this is monitored regularly.

The board has ultimate responsibility for identifying and managing risk. With the exception of environmental and corporate risk management the Board may devolve day to day issues associated with financial risk management to the finance subcommittee. The finance subcommittee meets quarterly and reports to the Board.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Plans for future periods**

Barnsley CVS has now recruited a permanent CEO who will see the organisation in to it's next phase of development. The new CEO has experience of founding and growing a charity to success as well as working for a national infrastructure body and working within statutory settings. During 24-25, the new CEO has started to look towards the future of the organisation and it's impact across Barnsley and South Yorkshire.

During 2024-25, Barnsley CVS has already entered into an agreement to deliver funding and coordination to cancer awareness work through the Take Action Live Longer funding and to further the work of the Family through a similar, out sourced funding role. This work will help to coordinate particular groups in the sector to collaborate towards shared goals across Barnsley, contributing towards a healthier Barnsley.

Under the new CEO, the charity will seek to establish the 4 pillars of a CVS as designed by NAVCA. The work of the organisation will focus energy on the strengthening of the 4 themes:

- Leadership and Advocacy
- Partnership and Collaboration
- Capacity Building and Support
- Volunteering

To aid this work, the website will be redesigned to serve the aims of developing these areas, improve the efficiency of bookings and services and ensure that our members continue to receive a service that meets their needs and those of the Barnsley community.

As these 4 pillars develop, the ability of the CVS to connect council and ICB related to strategies to the sector will be strengthened. Furthermore, drawing together the leaders within the VCSE sector of Barnsley will hopefully allow for a Barnsley VCSE strategy to be developed and driven by the sector itself.

# **BARNSELEY COMMUNITY AND VOLUNTARY SERVICES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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#### Take Action Live Longer (Tall) Funding

During the year, Barnsley CVS was asked to help South Yorkshire Cancer Alliance to raise the awareness of the early signs and symptoms of cancer in Barnsley. Most of this activity will continue into the next year.

The funding was allocated to address some of the health inequalities and support timely presentation of signs and symptoms of cancer. Working in partnership with NHS South Yorkshire ICB and BMBC, Barnsley CVS operated a grant scheme to explore creative community-led solutions to these challenges.

The main objectives of the project were to

- Increase awareness and engagement to try to increase participation in the three national cancer screening programmes:  
Breast cancer (for 50-71 year olds), Bowel cancer (for 60-74 year olds) and Cervical cancer (for 25-64 year olds)
- Increase awareness of signs and symptoms of cancer, and how to access support when displaying these symptoms
- Increase awareness and engagement in the most deprived communities and groups who experience greatest health inequalities
- Provide support to individuals who experience cancer symptoms, enabling them to access appropriate treatment

Nine organisations were allocated funding after the year end to date totalling just over £67,500.

#### **Structure, governance and management**

The Charity is a company limited by guarantee, the Board of Trustees have met on a quarterly basis moving to 6 weekly and they are responsible for the overall strategic direction and policies of BCVS. The Board had a total of 6 members at the end of the financial year. Each member of the Board has been through an interview process identifying the skills that they have to offer.

Day to day responsibility for services is delegated to the CEO who employs a Senior Leadership team that consisted of:

Head of Finance - responsibility for the financial information for the company.

Office Manager - responsibility for the management of staff and overall operations of the company.

The structure has changed since the year end and a new CEO has been appointed.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Lunn

Mrs D Pozorski (Chair)

Dr E A Norris

Mr L M Gaddes

(Resigned 9 July 2024)

Mr D Johnson

Miss M Langham

(Resigned 12 December 2023)

Mrs C Williams

#### **Chief Executive Officer**

Jane Holliday (resigned 31 October 2023)

# **BARNSELEY COMMUNITY AND VOLUNTARY SERVICES**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2024***

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### *Recruitment and appointment of trustees*

#### **Details of Recruitment of Trustees and training**

The Chair and Vice Chair were voted for by the Boards of Voluntary Action Barnsley and Priory Campus, one from each Board. They then began the process of advertising the role of Trustee and interviews did take place, the applicants went through a selection process based on identified Board needs. Training is offered to Trustees in order to ensure that they have the skills necessary to perform their role.

### **Auditor**

In accordance with the company's articles, a resolution proposing that GBAC Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report, including the strategic report, was approved by the Board of Trustees.



Mrs D Pozorski (Chair)  
**Trustee**

19 December 2024

# **BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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The Trustees, who are also the directors of Barnsley Community And Voluntary Services for the purpose of company law, are responsible for preparing the Trustees' 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 charitable company for that 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;
- make judgements and estimates that are reasonable and prudent; and
- 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.

The trustees confirm that they have complied with their duty under the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

# **BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

## **INDEPENDENT AUDITORS' REPORT**

### **TO THE MEMBERS OF BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

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#### **Opinion**

We have audited the financial statements of Barnsley Community And Voluntary Services (the 'parent company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the group statement of financial activities, the company statement of financial position, the group 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 group's and charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 *Auditors' responsibilities for the audit of the financial statements* section of our report. We are independent of the group and Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditors' 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.

# **BARNSELEY COMMUNITY AND VOLUNTARY SERVICES**

## **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

### **TO THE MEMBERS OF BARNSELEY COMMUNITY AND VOLUNTARY SERVICES**

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

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' report have been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the group and Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the Trustees' 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose 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 Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we determined the principle laws and regulations applicable to the company through discussions with management and directors, and from our knowledge of the sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operation of the company including, Companies Act 2006, local tax laws and regulations, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

# **BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

## **INDEPENDENT AUDITORS' REPORT (CONTINUED)**

### **TO THE MEMBERS OF BARNSLEY COMMUNITY AND VOLUNTARY SERVICES**

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We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining and understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management bias and override controls, we;

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of those charged with governance;
- enquiring of management as to actual and potential litigation and claims

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. The 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.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors/audit-assurance-ethics/auditors-responsibilities-for-the-audit>. This description forms part of our auditor's report.

#### **Comparative information**

The prior period comparative figures are unaudited.

#### **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 auditors' 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.



**Victoria Jane Davies (Senior Statutory Auditor)**  
for and on behalf of GBAC Limited

19 December 2024

**Statutory Auditor**

Old Linen Court  
83-85 Shambles Street  
Barnsley  
South Yorkshire  
S70 2SB

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

|                                       | Notes    | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---------------------------------------|----------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Income from:</b>                   |          |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                | 3        | 697,313                            | 554,255                          | 1,251,568          | -                                  | 363,390                          | 363,390            |
| Other trading activities              | 4        | 106,333                            | -                                | 106,333            | 483,028                            | -                                | 483,028            |
| <b>Total income</b>                   |          | <b>803,646</b>                     | <b>554,255</b>                   | <b>1,357,901</b>   | <b>483,028</b>                     | <b>363,390</b>                   | <b>846,418</b>     |
| <b>Expenditure on:</b>                |          |                                    |                                  |                    |                                    |                                  |                    |
| Raising funds                         | 5        | 134,728                            | -                                | 134,728            | 273,856                            | -                                | 273,856            |
| Charitable activities                 | 6        | 169,801                            | 398,415                          | 568,216            | 161,396                            | 370,741                          | 532,137            |
| <b>Total expenditure</b>              |          | <b>304,529</b>                     | <b>398,415</b>                   | <b>702,944</b>     | <b>435,252</b>                     | <b>370,741</b>                   | <b>805,993</b>     |
| <b>Net income</b>                     |          | <b>499,117</b>                     | <b>155,840</b>                   | <b>654,957</b>     | <b>47,776</b>                      | <b>(7,351)</b>                   | <b>40,425</b>      |
| Transfers between funds               |          | 10,000                             | (10,000)                         | -                  | (55,814)                           | 55,814                           | -                  |
| <b>Net movement in funds</b>          | <b>9</b> | <b>509,117</b>                     | <b>145,840</b>                   | <b>654,957</b>     | <b>(8,038)</b>                     | <b>48,463</b>                    | <b>40,425</b>      |
| <b>Reconciliation of funds:</b>       |          |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 April 2023         |          | 13,591                             | 130,294                          | 143,885            | 21,629                             | 81,831                           | 103,460            |
| <b>Fund balances at 31 March 2024</b> |          | <b>522,708</b>                     | <b>276,134</b>                   | <b>798,842</b>     | <b>13,591</b>                      | <b>130,294</b>                   | <b>143,885</b>     |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.



# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

|   | Notes | 2024<br>£      | £              | 2023<br>£      | £              |
|---|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                           |       |                |                |                |                |
| Property, plant and equipment                 | 14    |                | 319,712        |                | 90,829         |
| Investment property                           | 15    |                | 100,000        |                | -              |
|   |       |                | <u>419,712</u> |                | <u>90,829</u>  |
| <b>Current assets</b>                         |       |                |                |                |                |
| Trade and other receivables                   | 16    | 180,548        |                | 565,634        |                |
| Cash at bank and in hand                      |       | 294,525        |                | 116,486        |                |
|   |       | <u>475,073</u> |                | <u>682,120</u> |                |
| <b>Current liabilities</b>                    | 17    | (95,943)       |                | (629,064)      |                |
| <b>Net current assets</b>                     |       |                | <u>379,130</u> |                | <u>53,056</u>  |
| <b>Total assets less current liabilities</b>  |       |                | <u>798,842</u> |                | <u>143,885</u> |
| <b>Net assets excluding pension liability</b> |       |                | <u>798,842</u> |                | <u>143,885</u> |
| <b>The funds of the Charity</b>               |       |                |                |                |                |
| Restricted income funds                       | 20    |                | 276,134        |                | 130,294        |
| Unrestricted funds                            |       |                | 522,708        |                | 13,591         |
|   |       |                | <u>798,842</u> |                | <u>143,885</u> |

The financial statements were approved by the Trustees on 19 December 2024



Mrs D Pozorski (Chair)  
Trustee

Company registration number 11319748 (England and Wales)

Charity registration number 1199489

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## COMPANY STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

|   | Notes | 2024<br>£      | £              | 2023<br>£      | £              |
|---|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                           |       |                |                |                |                |
| Property, plant and equipment                 | 14    |                | 317,193        |                | 89,440         |
| Investment property                           | 15    |                | 100,000        |                | -              |
| Investments                                   |       |                | 2              |                | 2              |
|   |       |                | <u>417,195</u> |                | <u>89,442</u>  |
| <b>Current assets</b>                         |       |                |                |                |                |
| Trade and other receivables                   | 16    | 217,903        |                | 598,460        |                |
| Cash at bank and in hand                      |       | 286,971        |                | 22,741         |                |
|   |       | <u>504,874</u> |                | <u>621,201</u> |                |
| <b>Current liabilities</b>                    | 17    | (105,558)      |                | (566,760)      |                |
| <b>Net current assets</b>                     |       |                | <u>399,316</u> |                | <u>54,441</u>  |
| <b>Total assets less current liabilities</b>  |       |                | <u>816,511</u> |                | <u>143,883</u> |
| <b>Net assets excluding pension liability</b> |       |                | <u>816,511</u> |                | <u>143,883</u> |
| <b>The funds of the Charity</b>               |       |                |                |                |                |
| Restricted income funds                       | 20    |                | 276,134        |                | 130,294        |
| Unrestricted funds                            |       |                | 540,377        |                | 13,589         |
|   |       |                | <u>816,511</u> |                | <u>143,883</u> |

The financial statements were approved by the Trustees on 19 December 2024



Mrs D Pozorski (Chair)  
Trustee

Company registration number 11319748 (England and Wales)

Charity registration number 1199489

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

|   | Notes | 2024<br>£ | £        | 2023<br>£ | £        |
|---|-------|-----------|----------|-----------|----------|
| <b>Cash flows from operating activities</b>                 |       |           |          |           |          |
| Cash generated from/(absorbed by) operations                | 25    |           | 191,279  |           | (11,824) |
| <b>Investing activities</b>                                 |       |           |          |           |          |
| Purchase of property, plant and equipment                   |       | (13,240)  |          | (5,250)   |          |
| <b>Net cash used in investing activities</b>                |       |           | (13,240) |           | (5,250)  |
| <b>Financing activities</b>                                 |       |           |          |           |          |
| Repayment of borrowings                                     |       | -         |          | (3,164)   |          |
| <b>Net cash used in financing activities</b>                |       |           | -        |           | (3,164)  |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |       |           | 178,039  |           | (20,238) |
| Cash and cash equivalents at beginning of year              |       |           | 116,486  |           | 136,724  |
| <b>Cash and cash equivalents at end of year</b>             |       |           | 294,525  |           | 116,486  |

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Barnsley Community And Voluntary Services is a private company limited by guarantee incorporated in England and Wales. The registered office is 23 Queens Road, Barnsley, S71 1AN.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

##### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                             |                           |
|-----------------------------|---------------------------|
| Freehold land and buildings | 2% straight line          |
| Fixtures and fittings       | 10% and 20% straight line |
| Computers                   | 25% straight line         |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

#### 1.8 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

|   | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts                                 | 690,913                            | -                                | 690,913            | -                                  | -                                | -                  |
| Grants and contracts                                | 6,400                              | 554,255                          | 560,655            | -                                  | 363,390                          | 363,390            |
|   | <u>697,313</u>                     | <u>554,255</u>                   | <u>1,251,568</u>   | <u>-</u>                           | <u>363,390</u>                   | <u>363,390</u>     |
| <b>Grants receivable for core activities</b>        |                                    |                                  |                    |                                    |                                  |                    |
| BMBC SLA  | -                                  | 113,000                          | 113,000            | -                                  | 112,000                          | 112,000            |
| Healthwatch   | -                                  | 156,000                          | 156,000            | -                                  | 150,000                          | 150,000            |
| Asylum & Refugee<br>(Lottery Funded)                | -                                  | 19,638                           | 19,638             | -                                  | 35,240                           | 35,240             |
| Voice Your Views                                    | -                                  | 40,000                           | 40,000             | -                                  | -                                | -                  |
| Take Action Live Longer                             | -                                  | 92,466                           | 92,466             | -                                  | -                                | -                  |
| ICB Relationship and<br>Partnership Manager<br>Post | -                                  | 54,000                           | 54,000             | -                                  | -                                | -                  |
| Family Hubs   | -                                  | 34,000                           | 34,000             | -                                  | -                                | -                  |
| Safeguarding Post                                   | -                                  | 33,326                           | 33,326             | -                                  | 2,483                            | 2,483              |
| Other   | 6,400                              | 11,825                           | 18,225             | -                                  | 63,667                           | 63,667             |
|   | <u>6,400</u>                       | <u>554,255</u>                   | <u>560,655</u>     | <u>-</u>                           | <u>363,390</u>                   | <u>363,390</u>     |

#### 4 Income from other trading activities

|                                   | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|-----------------------------------|------------------------------------|------------------------------------|
| Non-charitable trading activities | <u>106,333</u>                     | <u>483,028</u>                     |

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 5 Expenditure on raising funds

|   | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---|------------------------------------|------------------------------------|
| <b>Fundraising and publicity</b>                                      |                                    |                                    |
| Advertising   | 2,390                              | 947                                |
| Staff costs   | -                                  | 18                                 |
|   | <u>2,390</u>                       | <u>965</u>                         |
| <b>Trading costs</b>  |                                    |                                    |
| Operating trading company undertaking non-charitable trading activity | 42,844                             | 142,257                            |
| Staff costs   | 88,274                             | 127,498                            |
| Depreciation and impairment   | 1,220                              | 3,136                              |
|   | <u>132,338</u>                     | <u>272,891</u>                     |
| Total costs   | <u>134,728</u>                     | <u>273,856</u>                     |

### 6 Expenditure on charitable activities

|   | Charitable<br>activities<br>2024<br>£ | Charitable<br>activities<br>2023<br>£ |
|---|---------------------------------------|---------------------------------------|
| <b>Direct costs</b>                                       |                                       |                                       |
| Staff costs   | 371,196                               | 392,696                               |
| Depreciation and impairment                               | 8,137                                 | 3,393                                 |
| Core services   | 73,386                                | 78,746                                |
|   | <u>452,719</u>                        | <u>474,835</u>                        |
| Grant funding of activities (see note 7)                  | 37,933                                | -                                     |
| <b>Share of support and governance costs (see note 8)</b> |                                       |                                       |
| Support   | 25,728                                | 1,032                                 |
| Governance  | 51,836                                | 56,270                                |
|   | <u>568,216</u>                        | <u>532,137</u>                        |
| <b>Analysis by fund</b>                                   |                                       |                                       |
| Unrestricted funds  | 169,801                               | 161,396                               |
| Restricted funds  | 398,415                               | 370,741                               |
|   | <u>568,216</u>                        | <u>532,137</u>                        |



# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Grants payable

Charitable  
activities  
2024  
£

Grants to institutions:

Voluntary Sector Support & Grant Fund

20,000

Voice Your Views

17,933

37,933

### 8 Support costs allocated to activities

Charitable  
activities  
2024  
£

Total  
2023  
£

#### Basis of allocation

Postage and stationery

728

1,032

Support costs regarding grants payable

25,000

-

Governance

51,836

56,270

77,564

57,302

#### Governance costs comprise:

2024  
£

2023  
£

Audit fees

11,000

3,850

Accountancy

25,160

1,890

Legal and professional

14,452

47,624

Sundry costs

792

2,040

Bank charges and interest

432

866

Share of support costs

-

-

51,836

56,270

### 9 Net movement in funds

2024  
£

2023  
£

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's auditor:

- for the audit of the charity's financial statements

11,000

3,850

- for other financial services

22,085

-

Depreciation of owned property, plant and equipment

9,357

6,528

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 10 Auditors' remuneration

| Fees payable to the charity's auditor and associates: | 2024<br>£ | 2023<br>£ |
|---|-----------|-----------|
| <b>For audit services</b>                             |           |           |
| Audit of the financial statements of the charity      | 11,000    | 3,850     |
| <b>For other services</b>                             |           |           |
| All other non-audit services                          | 22,085    | -         |

#### 11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

#### 12 Employees - Group and Company

The average monthly number of employees during the year was:

|       | 2024<br>Number<br>Group | 2023<br>Number<br>Group | 2024<br>Number<br>Company | 2023<br>Number<br>Company |
|-------|-------------------------|-------------------------|---------------------------|---------------------------|
| Total | 21                      | 25                      | 12                        | 14                        |

| Employment costs - Group | 2024<br>£ | 2023<br>£ |
|--------------------------|-----------|-----------|
| Wages and salaries       | 410,771   | 438,402   |
| Social security costs    | 29,962    | 38,575    |
| Other pension costs      | 18,737    | 43,235    |
|                          | 459,470   | 520,212   |

There were no employees whose annual remuneration was more than £60,000.

#### 13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 14 Property, plant and equipment

| Group                              | Freehold land<br>and buildings<br>£ | Fixtures and<br>fittings<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|-------------------------------------|-------------------------------|----------------|------------|
| <b>Cost</b>                        |                                     |                               |                |            |
| At 1 April 2023                    | 91,022                              | 8,387                         | 13,891         | 113,300    |
| Additions                          | 231,550                             | -                             | 6,690          | 238,240    |
| At 31 March 2024                   | 322,572                             | 8,387                         | 20,581         | 351,540    |
| <b>Depreciation and impairment</b> |                                     |                               |                |            |
| At 1 April 2023                    | 6,040                               | 3,929                         | 12,502         | 22,471     |
| Depreciation charged in the year   | 5,090                               | 1,677                         | 2,590          | 9,357      |
| At 31 March 2024                   | 11,130                              | 5,606                         | 15,092         | 31,828     |
| <b>Carrying amount</b>             |                                     |                               |                |            |
| At 31 March 2024                   | 311,442                             | 2,781                         | 5,489          | 319,712    |
| At 31 March 2023                   | 84,982                              | 4,458                         | 1,389          | 90,829     |

| Company                            | Freehold land<br>and buildings<br>£ | Fixtures and<br>fittings<br>£ | Computers<br>£ | Total<br>£ |
|------------------------------------|-------------------------------------|-------------------------------|----------------|------------|
| <b>Cost</b>                        |                                     |                               |                |            |
| At 1 April 2023                    | 91,022                              | 8,387                         | -              | 99,409     |
| Additions                          | 229,650                             | -                             | 6,240          | 235,890    |
| At 31 March 2024                   | 320,672                             | 8,387                         | 6,240          | 335,299    |
| <b>Depreciation and impairment</b> |                                     |                               |                |            |
| At 1 April 2023                    | 6,040                               | 3,929                         | -              | 9,969      |
| Depreciation charged in the year   | 4,900                               | 1,677                         | 1,560          | 8,137      |
| At 31 March 2024                   | 10,940                              | 5,606                         | 1,560          | 18,106     |
| <b>Carrying amount</b>             |                                     |                               |                |            |
| At 31 March 2024                   | 309,732                             | 2,781                         | 4,680          | 317,193    |
| At 31 March 2023                   | 84,982                              | 4,458                         | -              | 89,440     |

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 15 Investment property - Group and Company

|  | 2024<br>£ |
|--|-----------|
| <b>Fair value</b>                      |           |
| At 1 April 2023                        | -         |
| Additions through external acquisition | 100,000   |
| At 31 March 2024                       | 100,000   |

Investment property comprises of the property at Monk Bretton known as Redfearns. The fair value of the investment property has been arrived at on the basis of a valuation carried out at 9 August 2017 by Smiths Chartered Surveyors, who are not connected with the Charity. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

| 16 Trade and other receivables              | Group<br>2024<br>£ | Group<br>2023<br>£ | Company<br>2024<br>£ | Company<br>2023<br>£ |
|---|--------------------|--------------------|----------------------|----------------------|
| <b>Amounts falling due within one year:</b> |                    |                    |                      |                      |
| Trade receivables                           | 131,974            | 28,614             | 117,247              | 11,200               |
| Amount owed by parent undertaking           | -                  | -                  | 53,351               | 103,640              |
| Other receivables                           | 43,091             | 523,770            | 43,091               | 472,062              |
| Prepayments and accrued income              | 5,483              | 13,250             | 4,214                | 11,558               |
|   | <u>180,548</u>     | <u>565,634</u>     | <u>217,903</u>       | <u>598,460</u>       |

### 17 Current liabilities

|                                    | Group<br>2024<br>£ | Group<br>2023<br>£ | Company<br>2024<br>£ | Company<br>2023<br>£ |
|------------------------------------|--------------------|--------------------|----------------------|----------------------|
| <b>Notes</b>                       |                    |                    |                      |                      |
| Borrowings                         | -                  | -                  | -                    | 3,007                |
| Other taxation and social security | 8,362              | 25,113             | 6,528                | 17,833               |
| Deferred income <b>18</b>          | 58,534             | 33,326             | 58,534               | 33,326               |
| Trade payables                     | 8,380              | 26,196             | 5,142                | 22,023               |
| Amount owed to parent undertaking  | -                  | -                  | 27,044               | 155,903              |
| Other payables                     | 1,860              | 513,988            | 1,860                | 322,497              |
| Accruals and deferred income       | 18,807             | 30,441             | 6,450                | 12,171               |
|                                    | <u>95,943</u>      | <u>629,064</u>     | <u>105,558</u>       | <u>566,760</u>       |

### 18 Deferred income

|                       | 2024<br>£ | 2023<br>£ |
|-----------------------|-----------|-----------|
| Other deferred income | 58,534    | 33,326    |

Deferred income is included in the financial statements as follows:

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

| 18                                  | Deferred income                  | (Continued) |           |
|-------------------------------------|----------------------------------|-------------|-----------|
|                                     |                                  | 2024        | 2023      |
|                                     |                                  | £           | £         |
| Deferred income is included within: |                                  |             |           |
|                                     | Current liabilities              | 58,534      | 33,326    |
| Movements in the year:              |                                  |             |           |
|                                     | Deferred income at 1 April 2023  | 33,326      | 18,084    |
|                                     | Released from previous periods   | (82,394)    | (214,584) |
|                                     | Resources deferred in the year   | 107,602     | 229,826   |
|                                     | Deferred income at 31 March 2024 | 58,534      | 33,326    |

Deferred income relates to grants and contracts which have time conditions attached to them.

| 19 | Retirement benefit schemes  | 2024   | 2023   |
|----|---|--------|--------|
|    |   | £      | £      |
|    | Defined contribution schemes  |        |        |
|    | Charge to profit or loss in respect of defined contribution schemes | 18,737 | 43,217 |

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|  | At 1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£  | At 31 March<br>2024<br>£ |
|--|-------------------------|----------------------------|----------------------------|-----------------|--------------------------|
| Healthwatch                                | 37,903                  | 156,000                    | (182,742)                  | -               | 11,161                   |
| Safeguarding Post<br>(Healthwatch)         | -                       | 33,326                     | (27,561)                   | -               | 5,765                    |
| SWYPFT (Healthwatch)                       | -                       | 5,000                      | -                          | -               | 5,000                    |
| UK Shared Prosperity Fund<br>(Healthwatch) | 691                     | -                          | -                          | -               | 691                      |
| Medical Students (Healthwatch)             | 2,548                   | 2,548                      | -                          | -               | 5,096                    |
| NHS SY JFP (Healthwatch)                   | 4,681                   | -                          | -                          | -               | 4,681                    |
| BMBC Quality Assurance<br>(Healthwatch)    | 5,001                   | -                          | -                          | -               | 5,001                    |
| ICS Capacity Building<br>(Healthwatch)     | 1,341                   | -                          | (1,013)                    | -               | 328                      |
| NHS E&I Grant (Healthwatch)                | 33,316                  | -                          | (300)                      | -               | 33,016                   |
| BMBC SLA                                   | -                       | 167,000                    | (73,764)                   | -               | 93,236                   |
| Barnsley ICS Development<br>Contribution   | 5,000                   | -                          | (5,000)                    | -               | -                        |
| Voluntary Sector Support &<br>Grant Fund   | 30,000                  | -                          | (25,000)                   | (5,000)         | -                        |
| SEE  | 236                     | 277                        | (513)                      | -               | -                        |
| Take Action Live Longer                    | -                       | 92,466                     | (2,347)                    | -               | 90,119                   |
| VCSE in ICS Programme                      | 5,000                   | -                          | -                          | (5,000)         | -                        |
| Voice Your Views                           | -                       | 40,000                     | (37,933)                   | -               | 2,067                    |
| Covid Booster Campaign                     | -                       | 4,000                      | -                          | -               | 4,000                    |
| Family Hubs                                | -                       | 34,000                     | (23,472)                   | -               | 10,528                   |
| Asylum and Refugee                         | 4,577                   | 19,638                     | (18,770)                   | -               | 5,445                    |
|  | <u>130,294</u>          | <u>554,255</u>             | <u>(398,415)</u>           | <u>(10,000)</u> | <u>276,134</u>           |

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 20 Restricted funds

(Continued)

| Previous year:                             | At 1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2023<br>£ |
|--|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| Healthwatch                                | 58,603                  | 150,000                    | (170,700)                  | -              | 37,903                   |
| Safeguarding Post<br>(Healthwatch)         | -                       | 2,483                      | (2,483)                    | -              | -                        |
| Asylum and Refugee                         | 1,903                   | 35,240                     | (32,566)                   | -              | 4,577                    |
| UK Shared Prosperity Fund<br>(Healthwatch) | -                       | 2,500                      | (1,809)                    | -              | 691                      |
| Medical Students (Healthwatch)             | -                       | 2,548                      | -                          | -              | 2,548                    |
| NHS SY JFP (Healthwatch)                   | -                       | 6,000                      | (1,319)                    | -              | 4,681                    |
| BMBC Quality Assurance<br>(Healthwatch)    | -                       | 5,200                      | (199)                      | -              | 5,001                    |
| ICS Capacity Building<br>(Healthwatch)     | -                       | 2,600                      | (1,259)                    | -              | 1,341                    |
| BMBC SLA                                   | (16,991)                | 112,000                    | (150,823)                  | 55,814         | -                        |
| NHS E&I Grant (Healthwatch)                | 33,316                  | -                          | -                          | -              | 33,316                   |
| Barnsley ICS Development<br>Contribution   | -                       | 5,000                      | -                          | -              | 5,000                    |
| Voluntary Sector Support &<br>Grant Fund   | 5,000                   | 25,000                     | -                          | -              | 30,000                   |
| Kickstart in Grant Fund                    | -                       | 6,163                      | (6,163)                    | -              | -                        |
| SEE  | -                       | 1,056                      | (820)                      | -              | 236                      |
| VCSE in ICS Programme                      | -                       | 5,000                      | -                          | -              | 5,000                    |
| Developing Healthy Attitudes               | -                       | 2,600                      | (2,600)                    | -              | -                        |
|  | <u>81,831</u>           | <u>363,390</u>             | <u>(370,741)</u>           | <u>55,814</u>  | <u>130,294</u>           |

# BARNSELY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 20 Restricted funds

(Continued)

##### Fund descriptions

The income funds of the charitable company include restricted funds comprising the following unexpended balances of grants held on trust to be applied for specific purposes.

Restricted fund expenditure above is comprised of direct fund costs together with grants paid to individuals and organisations in the furtherance of charitable objectives and in accordance with the terms of the restricted fund.

These funds are used in accordance with the terms of application and terms imposed by the donor:

- **BMBC SLA** - is used to provide a wide range of support and resources to organisations around governance issues and to help those organisations understand and respond to their obligations in relation to company and charitable law. In addition, this funding goes to providing a brokerage service for members of the public seeking volunteering opportunities and organisations wishing to recruit volunteers. We also offer advice and guidance for organisations wishing to set up volunteering programs.
- **Asylum and Refugee** - the grant will help individual people seeking asylum and refugees in Barnsley. Making sure people have access to sufficient financial means and secure housing, that their physical and mental wellbeing is promoted and that they have opportunities to develop a supportive social network and integration into the town. In addition, the fund will contribute to making Barnsley a town which is more willing, equipped and prepared to welcome, support and empower refugees and asylum seekers.
- **SEE** - funding to support social enterprise in the Sheffield City Region
- **Voluntary Sector Support** - . Grant received from South West Yorkshire Partnership for charities supporting peoples mental health.
- **Healthwatch Barnsley** - an independent consumer champion that was established on 1st April 2013 to establish the views of the public on health and social care services. Healthwatch provides a voice for the whole community and through Healthwatch, communities can make a real difference to the way services are planned and run. Healthwatch works closely with all other agencies e.g, Barnsley Hospital, SWYPT, and Barnsley CCG.
- **Family Hubs** - funding to recruit a Full Time Volunteer and Peer Support Coordinator.
- **Take Action Live Longer** - funding to oversee and provide infrastructure and project manage a grant scheme in conjunction with ICB and BMBC.
- **SWYPFT** - funding to help support organisations to get more involved in communities to help focus on both inequalities and sustainability for the sector.
- **ICS Capacity Building** - contribution towards the Relationship and Partnership Manager role within SLA.
- **Barnsley ICS Development Contribution** - funding to develop the ICB to involve the VCSE sector in Barnsley to canvas their views.
- **Voice Your Views** - funding on on behalf of Barnsley MBC facilitated a public discussion about people's experiences of Adult Social Care (ASC) across the borough. People were able to give their views through a survey available both online and on paper.
- **Covid Booster Campaign** - dedicated funding to help promote the spring covid booster campaign and to help overcome any barriers/ vaccine hesitancies with the key target groups - over 70s, some specified health conditions, and those people who are immunosuppressed.



# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 20 Restricted funds

(Continued)

The following are related to Healthwatch but received separate funding.

- NHS E&I Grant - Commission via NHS E&I to look at the carer experience
- BMBC Safeguarding Post - to employ an Engagement Officer (Adult Safeguarding) a public facing role engaging with community groups and attending events to show residents how to raise a safeguarding complaint and how to spot the signs of abuse or harm.
- UK Shared Prosperity Fund - to supply 500 hygiene packs to people in Barnsley and collect demographic data to produce a report
- Sheffield Medical School (Social Accountability Fund via NHS England) - Hosting a third medical student as part of their community placement
- NHS SY JFP - to facilitate Focus Groups with underserved communities to enable their voices to be heard in the NHS Joint Forward Plan.
- BMBC Quality Assurance - to work with BMBC on quality assurance, customer feedback and quality improvements ahead of the proposed CQC inspections of Local Authority. Setting up interviews with key Management and staff Focus Groups and giving recommendations. Interviews and Focus Groups took place throughout the summer of 2023 with recommendations sent to BMBC in Sept 2023

### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                | At 1 April<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2024<br>£ |
|----------------|-------------------------|----------------------------|----------------------------|----------------|--------------------------|
| General funds  | 13,591                  | 803,646                    | (304,529)                  | 10,000         | 522,708                  |
| Previous year: | At 1 April<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | At 31 March<br>2023<br>£ |
| General funds  | 21,629                  | 483,028                    | (435,252)                  | (55,814)       | 13,591                   |

# BARNSELEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 22 Analysis of net assets between funds

|                               | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|-------------------------------|------------------------------------|----------------------------------|--------------------|
| <b>At 31 March 2024:</b>      |                                    |                                  |                    |
| Property, plant and equipment | 319,712                            | -                                | 319,712            |
| Investment properties         | 100,000                            | -                                | 100,000            |
| Current assets/(liabilities)  | 102,996                            | 276,134                          | 379,130            |
|                               | <u>522,708</u>                     | <u>276,134</u>                   | <u>798,842</u>     |
|                               |                                    |                                  |                    |
|                               | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
| <b>At 31 March 2023:</b>      |                                    |                                  |                    |
| Property, plant and equipment | 90,829                             | -                                | 90,829             |
| Current assets/(liabilities)  | (77,238)                           | 130,294                          | 53,056             |
|                               | <u>13,591</u>                      | <u>130,294</u>                   | <u>143,885</u>     |

### 23 Related party transactions

#### Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

The following amounts were outstanding at the reporting end date:

|                       | Amounts owed by related<br>parties<br>2024 |          | Amounts owed by related<br>parties<br>2023 |                |
|-----------------------|--|----------|--|----------------|
|                       | Balance<br>£                               | Net<br>£ | Balance<br>£                               | Net<br>£       |
| Other related parties | -  | -        | 472,062                                    | 472,062        |
|                       | <u>-</u>                                   | <u>-</u> | <u>472,062</u>                             | <u>472,062</u> |

During the year, the assets and liabilities of Priory Campus and Voluntary Action Barnsley were transferred to the Charity, which included the properties at Queens Road and Redfearns. The total of this transfer is shown in donations and legacies within income in the Statement of Financial Activities.

# BARNESLEY COMMUNITY AND VOLUNTARY SERVICES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 24 Subsidiaries

Details of the Charity's subsidiaries at 31 March 2024 are as follows:

| Name of undertaking   | Registered office | Nature of business   | Class of shares held | % Held |          |
|-----------------------|-------------------|--|----------------------|--------|----------|
|                       |                   |  |                      | Direct | Indirect |
| BCVS Services Limited | England and Wales | Community accounting and payroll services                    | Ordinary             | 100.00 |          |
| BCVS Trading Limited  | England and Wales | Provide accomodation, sessional hire and catering facilities | Ordinary             | 100.00 |          |

### 25 Cash generated from operations

|  | 2024<br>£      | 2023<br>£       |
|--|----------------|-----------------|
| Surplus for the year   | 654,957        | 40,425          |
| Adjustments for:   |                |                 |
| Gift of freehold additions                                   | (225,000)      | -               |
| Gift of investment property additions                        | (100,000)      | -               |
| Depreciation and impairment of property, plant and equipment | 9,357          | 6,529           |
| Movements in working capital:                                |                |                 |
| Decrease/(increase) in trade and other receivables           | 385,086        | (13,815)        |
| (Decrease) in trade and other payables                       | (558,329)      | (60,205)        |
| Increase in deferred income                                  | 25,208         | 15,242          |
| <b>Cash generated from/(absorbed by) operations</b>          | <b>191,279</b> | <b>(11,824)</b> |

### 26 Analysis of changes in net funds

The Charity had no material debt during the year.

