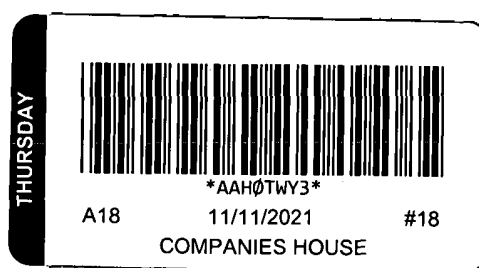


Company registration number: 04572959

Charity registration number: 1110853

Citizens Advice Rossendale & Hyndburn Ltd
(A company limited by guarantee)
Annual Report and Financial Statements
for the Year ended 31 March 2021



Lee Accountancy Services
46 Pinewood Drive, Accrington BB5 6UG

Citizens Advice Rossendale & Hyndburn Ltd

Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent examiner's report	4
Statement of financial activities	5
Balance Sheet	6
Notes to the financial statements	7 to 11

The following pages do not form part of the statutory financial statements:

Detailed statement of financial activities	12 to 13
--	----------

Reference and Administrative Details

Charity name	Citizens Advice Rossendale & Hyndburn Ltd
Company registration number	4572959
Charity registration number	1110853
Trustees	J N Pilling (Chairman)
	H S McGinn FCA (Treasurer)
	J M Blackburn (Secretary)
	E S Sinclair
	J H Addison
	M A Staines
	S A Butterworth
	B W Essex resigned 3rd December 2020
	M W Proctor
	A Robertson
	AM Penney
Chief Officer	Rachel Whippy
Accountant	Lee Accountancy Services 46 Pinewood Drive Accrington Lancashire BB5 6UG
Bank	Barclays 8-14 Darwen Street Blackburn BB2 2BZ

Report of the Trustees for the year ended 31st March 2021

STRUCTURE GOVERNANCE AND MANAGEMENT

Citizens Advice Rossendale and Hyndburn is a company limited by guarantee and consequently does not have share capital, established on 24th October 2002. The charity is governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. Each member is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of the charity winding up.

Appointment of Trustees

The Articles of Association of the charity provide that the maximum number of trustees shall be 15. Trustees are elected for 3 years after which they shall retire in rotation but may be re-elected.

The Trustee Board shall elect from its number a Chair (if none has been appointed by the members of the Charity) and may elect one of its number to be Vice Chair. The Trustees may remove from that office any person appointed to an office under this article. If the Chair is absent from any meeting, the Vice Chair (if any) shall preside. Otherwise, the members present shall, before any other business is done, choose one of their number to preside at the meeting.

A person shall not hold office as Chair, Vice Chair or Treasurer for more than six consecutive years. After the end of this period two further years must pass before any former Chair, Vice Chair or Treasurer shall be eligible for re-election to any of those offices.

Induction and Training of Trustees

New Trustees undertake an induction process and receive an induction pack containing the Articles of Association. The induction process is undertaken by the Chief Officer with peer support from a delegated Trustee. Members of the Trustee Board are appointed through an open and transparent selection and interview process. Membership of the Trustee Board aims to reflect the diversity of the community within which the service is located and therefore equality and diversity monitoring is undertaken each year, as well as a skills audit and annual board appraisal.

PUBLIC BENEFIT STATEMENT

The Charity's objectives are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation; for the benefit of the community in Rossendale and Hyndburn and surrounding areas.

MAIN OBJECTIVES AND ACTIVITIES

The Organisation Services operate from premises in both Hyndburn and Rossendale. The Trustee Board's overall responsibility is to monitor the financial, strategic and procedural policies and their application to the delivery of the service. They undertake certain decisions in accordance with the delegated powers. The Trustee Board meets at least quarterly throughout the financial year to monitor delivery of the company's charitable objectives.

The executive sub-committee meets at least quarterly, operating within its terms of reference and has decision making authority as delegated by the full Trustee Board. Trustees have regard to the Public Benefit Rules guidance issued by the Charity Commission in respect of carrying out the activities of the organisation. Day to day decisions are delegated to the Chief Officer and other members of Citizens Advice Rossendale and Hyndburn.

CONTRIBUTIONS MADE BY VOLUNTEERS

Volunteers are often the first point of contact for clients accessing the service, face to face, by phone or online and are essential to maintain access to our specialist services. Volunteers this year contributed an average 12,000 hours to our service and they receive in-depth training to do so through our Adviser Learning Programme. We have taken steps this year to increase capacity to recruit and train more volunteers. This has been particularly important for Adviceline and in February 2021 we joined Single Work Queue, a much larger group of local offices to answer more calls. Because we have developed effective ways of working remotely, volunteers have the option to help people from home. This step has attracted a more varied range of volunteers from different backgrounds in the service as we are more flexible but need to continue with an open recruitment process as people can move on quickly. However, we have noted a slight increase in the ratio of volunteers stopping with us for longer.

ACHIEVEMENTS AND PERFORMANCE

Citizens Advice Rossendale & Hyndburn provides a range of services to assist people to resolve their problems, this includes giving advice and information by email, face to face and over the phone.

General Advice Services

In 2020/21 our service helped a total of 3,388 people with 15,368 issues, helping clients gain income worth over £1.8 million. Our main areas of advice are Welfare Benefits 54%, Debt 13%, Housing 8% and Employment 8%. Debt enquiries dropped due to the pandemic and for the same reasons, the number of employment enquiries increased.

Due to Covid, last year most services were delivered by phone and email, as face to face and outreach were suspended. We continued to deliver services over 5 days a week to people living and working in Rossendale & Hyndburn. We encouraged greater use of online services and referrals from partners, in order to meet demand, maintain expectation and deliver advice to people in a timely manner, in a way that met their needs and encouraged resilience and empowerment. We have encouraged partners to actively make referrals using our website and make better use of the public website to inform people. We also joined Refernet in January with a number of key partners in Hyndburn and are looking to increase the use of this system.

We also received funding through Citizens Advice from the Department for Business, Energy and Industrial Strategy (BEIS) to help increase capacity for answering more calls during the pandemic and to help with purchasing equipment to support remote working.

We continually score highly on our Quality of Advice, maintaining Advice Quality Standards in general advice, welfare benefits, debt, housing and telephone advice.

Universal Credit Help to Claim and Best Practice Lead, DWP & Citizens Advice

We continued to deliver the Universal Credit Help to Claim service through the national helpline, encouraged partners to refer local people and delivered webchat services. We helped 1,066 people with universal credit issues last year with 5,077 issues. Our Best Practice Leads continued to undertake activities to represent the needs of people living in Lancashire & Cumbria, liaising with the DWP and National Citizens Advice to improve client journeys and address emerging issues, such as the impact of right to reside and the impact of Brexit.

Citizens Advice Rossendale & Hyndburn Ltd

Report of the Trustees for the year ended 31st March 2021 (continued)

Housing Advice & Support Project, Henry Smith Charity

Our Housing Support and Advice project enabled us to attain the specialist AQS quality mark in housing advice delivering advice, support and advocacy to people who are facing homelessness or may be made homeless and also for those who have been homeless, to ensure that they secure somewhere to live and maintain that tenancy. We helped 469 people in 2020/21 with 1,360 housing issues.

Money Advice & Pension Service Face to Face debt advice, MaPS

Our specialist debt advisers continued to help people with debt issues, though demand was much lower throughout the first few months of the pandemic we are now seeing debt demand rise. We helped 436 people with 1,643 debt issues. We also got extra funding to increase debt advice capacity and funding to train a volunteer to undertake debt advice.

Rossendale Crisis Support project, National Lottery Fund

We helped 269 people this year, with 1,333 issues about financial crisis, budgeting, income maximisation and complex welfare benefit casework. Most clients are disadvantaged people facing financial crisis. We also worked in close partnership with the local Covid hub, health services and other VCFS partners to reach those most in need and developed an Influencers Group to capture the views of those with lived experience.

Research & Campaigns

Citizens Advice Rossendale & Hyndburn undertake activities to influence changes in policy and practices both locally and nationally, the evidence we collect from our clients' experiences helps Citizens Advice identify emerging issues and plan research and campaign activities to affect change. Locally, we have worked with the Lancashire Cluster group to identify issues and are working on a research project to evidence the impact of Covid and welfare reform. We have also rolled out training on recording better outcomes and advice codes and have campaigned to Keep the Lifeline, the uplift for universal credit. We have continued to contribute to the Network Panel and submit evidence forms for emerging issues.

RELATIONSHIPS WITH OTHER CHARITIES & PARTNERS

Citizens Advice Rossendale & Hyndburn is a member of the Citizens Advice network and is required as part of this membership agreement to meet high standards set by Citizens Advice in relation to governance, finance, client services, people management, equality, diversity and inclusion and quality of advice. Citizens Advice Rossendale & Hyndburn passed the Leadership Self-Assessment audit carried out in August 2019. Citizens Advice Rossendale & Hyndburn works in partnership with Blackpool Citizens Advice, who are the delivery partner on the British Gas Energy Trust Project and also Homewise Society on the Energy Redress funding project, of which Citizens Advice Rossendale & Hyndburn acts as the lead agency for the purposes of the funders' grant agreements in place, issuing partner payments and managing performance and reporting.

IMPACT OF CORONAVIRUS

Our team of staff and volunteers continued to deliver advice services remotely during the pandemic of 2020 - 2021, in the most challenging and unprecedented times we have faced together. Therefore, we have suffered minimal service disruption during this time. The pandemic posed new challenges and also new opportunities, to modernise our services and make the best use of technology. The support from the local office network, the Citizens Advice Workplace and Chief Officer meetings ensured that we kept up to date with changes, supported each other and shared learning and best practice, which will help improve access and deliver of services going forward, for new project and our staff team has grown as a result. We were also able to take advantage of funding from a number of resources to help with the challenges that came with the restrictions of the pandemic. We did lose some volunteers during these times, but concentrated extra resources in recruiting and training new volunteers which has led to new volunteers coming through, with new roles and the option to work remotely in line with business needs.

We have continued to deliver services remotely, with the effective management and implementation of Covid Secure guidance for people working in the office, individual and premises risk assessments and monitoring and review of our Business Continuity planning and risk registers. There is still great uncertainty about how the pandemic might affect society and our service in the future, but what we do know is demand will increase, particularly once measures are removed such as furlough, the uplift in welfare benefits and increased indebtedness. We will therefore continue to review our strategic priorities in line with emerging issues and develop our services and resources to accommodate this.

FINANCIAL REVIEW AND RESERVES POLICY

In 2020-2021, most of our funding came from grants and charitable trust with around 8% coming directly from local authorities. Therefore, a great amount of time and resource is put into sourcing and successfully applying to grant making bodies to continue to provide specialist advice services and this year, we saw around an 11% increase in our actual income compared to what we predicted in our budget, partly due to unexpected income due to Covid and shorter-term grant funding. Our local authorities Hyndburn Council and Rossendale Council, continue to provide valuable grant funding and help in kind with regards to the premises in Bacup, where we pay a peppercorn rent.

Grant funding is therefore short term and creates challenges in planning a sustainable general advice service for the future. The general advice service is paramount to maintain frontline access to the service and supports successful project delivery as well as identifying unmet needs, gaps in services and source funding and partnership opportunities to support this. Our business plan and advice needs analysis focuses our strategic objectives on meeting these needs in the future.

Eighty percent of expenditure is on salaries, reflecting the level of frontline service delivery we generate. As at 31st March 2021 the level of reserves held was £235,968 of which £222,116 was unrestricted funds. Our reserves policy continues to be 3 months running cost of around £128,000 for 2020/21.

We recognise that we must plan carefully for the next 12 months in order to reduce the impact on our reserves exposure, whilst maintaining access to services that put clients at the heart of what we do. Our business planning will therefore identify how to use our resources efficiently, whilst modernising the service in line with Citizens Advice strategic priorities, diversifying and improving access channels so that people can receive the help they need in the way most suited to them. We will build on our partnership work which at a local level is strong and ensures clients continue to receive a holistic service that focuses on equity, diversity and inclusion.

18 Oct 2021
Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 2021 and signed on its behalf by:

JN Pilling

J N Pilling (Chairman)

**Independent Examiner's Report to the Trustees of
Citizens Advice Rossendale & Hyndburn Ltd**

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 5 to 11.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Accounting Technicians.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that in any material respect

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention enable a proper understanding of the accounts to be reached

DDole

Denise Dole MAAT ATT
Lee 19 Oct 2021

Date

Citizens Advice Rossendale & Hyndburn Ltd
Statement of Financial Activities (including Income and Expenditure Account)
for the Year Ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Income and Endowments					
Incoming resources from generated funds					
Charitable activities	2	119,775	459,644	579,420	455,734
Donations and Legacies	3	1,103	-	1,103	259
Other income	3	1,555	-	1,555	539
Income from investments	3	94	-	94	310
Total income		<u>122,527</u>	<u>459,644</u>	<u>582,172</u>	<u>456,842</u>
Expenditure					
Expenditure on raising funds		-	-	-	-
Expenditure on charitable activities	4	55,457	448,714	504,171	433,702
Governance costs	4	2,013	18	2,031	2,338
Total expenditure		<u>57,470</u>	<u>448,732</u>	<u>506,202</u>	<u>436,040</u>
Net income before transfers		65,056	10,912	75,969	20,802
Transfers					
Gross transfers between funds		(2,764)	2,764	-	-
Net movements in funds		62,292	13,677	75,969	20,802
Reconciliation of funds					
Total funds brought forward		159,824	175	159,999	139,197
Total funds carried forward		<u>222,116</u>	<u>13,852</u>	<u>235,968</u>	<u>159,999</u>

The notes on pages 7 to 11 form an integral part of these financial statements.

Citizens Advice Rossendale & Hyndburn Ltd
Balance Sheet as at 31 March 2021

			2021		2020
	Note	£	£	£	£
Fixed assets					
Tangible assets	9				
Current assets					
Debtors	10	43,000		8,920	
Cash at bank and in hand		<u>265,297</u>		<u>229,193</u>	
		308,296		238,113	
Creditors: amounts falling due within one year	11	<u>(72,329)</u>		<u>(78,114)</u>	
Net current assets			235,968		159,999
Net assets			<u>235,968</u>		<u>159,999</u>
The funds of the charity:					
Restricted funds	15		13,852		175
Unrestricted funds					
Unrestricted income funds	15		222,116		159,824
Total charity funds			<u>235,968</u>		<u>159,999</u>

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

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with Section 476

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to the small companies regime and with the Financial Reporting Standard 102 (effective January 2015).

H S McGinn on 2021 and signed on its behalf by:

H S McGinn FCA
Treasurer

The notes on pages 7 to 11 form an integral part of these financial statements.

1. Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102) and the Companies Act 2006

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Deficits and surpluses on restricted and unrestricted funds at the balance sheet date are considered and, if considered appropriate, are eliminated or reduced by transfers to or from core funds

Details of each fund are disclosed in note 15.

Income and Endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

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

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixtures, fittings and equipment	25% - 33% on cost
----------------------------------	-------------------

Operating leases

Rentals payable under operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the statement of financial activities as incurred.

Pensions

The charity operates a defined contribution pension scheme operated by NEST pensions, the workplace pension scheme set up by the government. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £7,791 (2020 - £7,351).

2. Incoming resources from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Grants				
Big Lottery Fund		92,786	92,786	80,093
Hyndburn Borough Council				
Grant	30,000		30,000	30,000
Rossendale Borough Council				
Grant	35,000		35,000	35,000
Community Partnership	500		500	
WEA BBO Reach IT			-	2,200
Selnet BBO AOP			-	587
Citizens Advice -				
Energy Best			-	1,499
The Money & Pensions Service		72,067	72,067	52,032
DWP-Universal Credit, Help to claim	2,408	130,095	132,503	125,176
Broadband grant			-	750
Dept for Business, Energy and Industrial Strategy (BEIS)				
HMPT phone grant	16,000		16,000	
Support for Remote working	4,570		4,570	
Henry Smith		47,600	47,600	49,600
Esmee Fairbairn		28,603	28,603	48,797
Esmee Fairbairn-covid support	24,517		24,517	
Tudor Trust		12,500	12,500	30,000
Lancashire County Council -				
Covid Support Fund	3,500		3,500	
Good Things Foundation	3,280		3,280	
Energy Redress		19,775	19,775	
British Gas Energy Trust		56,218	56,218	
	<u>119,775</u>	<u>459,644</u>	<u>579,420</u>	<u>455,734</u>

The amount of grant income received during the year has been adjusted where amounts have been received in advance of expenditure to be incurred in 2021/22. These amounts are included in deferred income and are as follows -
Big Lottery Fund - £24,250; British Gas Energy - £4,500

Also, adjustments have been made in respect of income relating to 2020/21 which was received after the balance sheet date. These amount are included in accrued income and are as follows - Hyndburn BC - £15,000; Citizens Advice, MaPs - £7,900; Energy Redress - £10,479

The amounts shown above represent the amount that may properly be regarded as the income of the charity for the year

3. Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Sundry income	<u>1,555</u>	<u>-</u>	<u>1,555</u>	<u>539</u>
	<u>1,555</u>	<u>-</u>	<u>1,555</u>	<u>539</u>

Voluntary income

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations and legacies				
Appeals and donations	<u>1,103</u>	<u>-</u>	<u>1,103</u>	<u>259</u>

Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Interest on cash deposits	<u>94</u>	<u>-</u>	<u>94</u>	<u>310</u>

4. Total resources expended

	Donations and legacies	Charitable activity	Governance	Total
	£	£	£	£
Direct costs				
Employment	-	320,726		320,726
Staff and volunteers	-	3,456		3,456
Office expenses	-	26,489		26,489
Establishment	-	2,251		2,251
Other	-	1,041		1,041
Payments to Partners		49,282		49,282
Governance -				
Legal & professional	-		18	18
Accountancy	-		2,000	2,000
Trustees expenses			-	-
Other			13	13
	<u>-</u>	<u>403,246</u>	<u>2,031</u>	<u>405,278</u>
Support costs				
Employment costs	-	51,090		51,090
Staff and volunteers	-	728		728
Office expenses	-	30,980		30,980
Establishment	-	18,037		18,037
Other	-	90		90
Governance -				
Accountancy				-
Trustee meetings				-
	<u>-</u>	<u>100,925</u>	<u>-</u>	<u>100,925</u>
	<u>-</u>	<u>504,171</u>	<u>2,031</u>	<u>506,202</u>

5. Trustees' remuneration and expenses

No trustees received any remuneration during the year, expenses totalling £NIL (2020 - £300) were reimbursed.

6. Employees' remuneration

The aggregate payroll costs of employees was:

	2021	2020
	£	£
Wages, salaries and NIC	<u>364,024</u>	<u>343,807</u>
Employer pension contributions	<u>7,791</u>	<u>7,351</u>

No employees, including employee benefits were paid in excess of £60,000.

7. Average number of employees

Average number of employees during the year was 21 (2020 - 20)

8. Taxation

The charity is exempt from taxation on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9. Tangible fixed assets

	Computer Equip	Furniture & Equip	Total £
Cost			
At 1 April 2020	16,565	4,411	20,976
As at 31 March 2021	16,565	4,411	20,976
Depreciation			
At 1 April 2020	16,565	4,411	20,976
As at 31 March 2021	16,565	4,411	20,976
Net book value			
As at 31 March 2021	-	-	-
At 31 March 2020	-	-	-

10. Debtors

	2021 £	2020 £
Other debtors	8,995	5,277
Prepayments and accrued income	34,005	3,643
	<u>43,000</u>	<u>8,920</u>

11. Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxes and social security	7,132	5,277
Accruals and deferred income	55,978	72,567
Sundry creditors	9,219	270
	<u>72,329</u>	<u>78,114</u>

Creditors amounts falling due with one year includes deferred income:

	2021 £	2020 £
Deferred income	<u>28,750</u>	<u>64,903</u>

12. Other Commitments

The total of future minimum lease payments under non-cancellable operating leases are as follows:

	Land and buildings		Other	
	2021 £	2020 £	2021 £	2020 £
Within 1 year	3,162	3,162	-	-
Between 1 and 5 years	-	-	2,384	2,384
	<u>3,162</u>	<u>3,162</u>	<u>2,384</u>	<u>2,384</u>

13. Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

14. Related parties

There were no transactions with related parties during the year.

15. Analysis of funds

	At 1 April 2020	Incoming resources	Resources expended	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted funds					
General fund	159,824	122,527	(57,470)	(2,764)	222,116
	<u>159,824</u>	<u>122,527</u>	<u>(57,470)</u>	<u>(2,764)</u>	<u>222,116</u>
Restricted funds					
The Money & Pensions Service	-	50,987	(51,172)	185	-
MaPS inc capacity	-	13,180	(13,195)	14	-
MaPS Trainee	-	7,900	(4,704)	-	3,196
Universal Credit Best Practice Lee	-	90,447	(90,238)	-	209
Universal Credit Help to Claim	-	39,648	(40,063)	415	-
Big Lottery, Help through Crisis	-	92,786	(82,716)	-	10,070
Tudor Trust	-	12,500	(12,558)	58	-
Seinet-BBO AOP	175	-	(175)	-	-
Esmee Fairbairn	-	28,603	(28,644)	41	-
Henry Smith	-	47,600	(47,672)	72	-
Energy Redress	-	19,775	(19,398)	-	377
British Gas Energy Trust	-	56,218	(58,197)	1,979	-
	<u>175</u>	<u>459,644</u>	<u>(448,732)</u>	<u>2,764</u>	<u>13,852</u>
	<u>159,999</u>	<u>582,171</u>	<u>(506,202)</u>	<u>-</u>	<u>235,968</u>

16. Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	-	-	-	-
Current assets	233,254	75,042	308,296	238,113
Creditors: Amounts falling due within one year	(11,139)	(61,190)	(72,329)	(78,114)
Net assets	<u>222,116</u>	<u>13,852</u>	<u>235,968</u>	<u>159,999</u>

17. Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Citizens Advice Rossendale & Hyndburn Ltd
Year ended 31 March 2021

Detailed Statement of Financial Activities

	2021		2020
	£		£
Income			
Donations	1,103		259
Grants	579,419		455,734
Other	1,555		539
	<u>582,077</u>		<u>456,532</u>
Investment income			
Bank interest received	94		310
Total incoming resources	<u>582,171</u>		<u>456,842</u>
Expenditure			
	£		£
Employment costs			
Salaries, pensions and related costs	371,815		351,158
Staff and Volunteers			
Staff training	2,924		2,962
Recruitment	10		-
Staff travel	64		-
Subsistence/refreshments	60		5,822
Volunteer training	-		25
Volunteer expenses	1,253		3,050
Other	-	4,183	-
	<u>-</u>		<u>-</u>
Office			
Telephone and communications	16,543		12,673
Postage	444		1,004
Insurance	1,707		1,680
IT equipment and support	12,483		4,077
Office equipment	636		1,000
Printing and stationery	1,980		6,094
Payroll, accountancy, consultancy	15,882		3,065
Reference materials, subscriptions	7,037		8,200
Other	759	57,471	252
	<u>759</u>		<u>252</u>
Premises			
Rent and other premises expenses	12,652		12,647
Water	1,115		257
Heat and light	3,260		2,343
Cleaning and repairs	1,013		1,291
Other	2,250	20,290	1,184
	<u>2,250</u>		<u>1,184</u>
Other			
Publicity and promotion	931		299
Bank charges	90		102
Miscellaneous	110	1,131	17
	<u>110</u>		<u>17</u>
Carried forward	454,890		417,202

Citizens Advice Rossendale & Hyndburn Ltd
Year ended 31 March 2021

Detailed Statement of Financial Activities (continued)

	2021 £	2020 £
Brought forward	454,890	417,202
Payments to partners	49,282	16,500
Governance		
Legal and professional	13	13
Accountancy	2,000	2,000
Trustee meetings	-	300
Other	<u>18</u>	<u>25</u>
	2,031	2,338
Total expenses for the year	<u>506,203</u>	<u>436,040</u>
Net income/(expenditure)	<u><u>75,968</u></u>	<u><u>20,802</u></u>

The above account does not form part of the Annual Report and Financial Statements