

ROTHERHAM & DISTRICT CITIZENS ADVICE BUREAU

England & Wales · Charity number 1089261

Details

Status Registered

Legal form Charitable company

Company number [04276910](#)

Registered 2001-11-08

Register [View on the Charity Commission register](#)

Contact

Address Citizens Advice Rotherham
2 Upper Millgate
Rotherham
South Yorkshire
S60 1PF

Phone 01709515680

Email Duncan.gall@citizensadvicerotherham.org.uk

Website www.citizensadvicerotherham.org.uk

Activities

Objects: 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 Rotherham and surrounding areas.

Activities: Citizens Advice Rotherham and District provides legal advice in any area of social law to the community of Rotherham to ensure its citizens do not suffer through a lack of knowledge of their rights and responsibilities. We actively work in support of raising issues of social injustice to enable improvements in social justice for all.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** ROTHERHAM METROPOLITAN BOROUGH
- Barnsley
- Doncaster
- Rotherham
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,378,032	£1,411,046	£447,608	39
2024-03-31	£1,127,492	£1,145,552	£480,622	36
2023-03-31	£1,139,285	£1,374,318	£498,682	38
2022-03-31	£1,293,997	£1,159,069	£733,715	37
2021-03-31	£1,390,706	£984,427	£598,787	33

Trustees

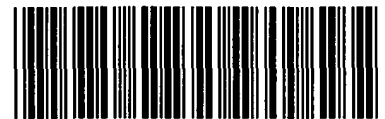
Name	Role	Appointed
Celia Cashman	Chair	2021-09-08
Anthony Griffin		2024-07-29
Eleanor Dearle		2017-09-07
Emma Louise Kaye		2024-03-25
Hannah Khatib		2024-09-30
Krishna Harish		2024-07-29
Lisa Hogg		2025-08-14

Accounts

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2025
for
Rotherham and District Citizens Advice
Bureau

Landin Wilcock & Co
Statutory Auditor
68 Queen Street
Sheffield
South Yorkshire
S1 1WR

THURSDAY



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COMPANIES HOUSE

**Rotherham and District Citizens Advice
Bureau**

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for the Year Ended 31 March 2025**

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**Report of the Trustees
for the Year Ended 31 March 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

Objectives and aims

In setting out the charity's objectives and planning its significant activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The broad objectives and the detailed activities set out below highlight some of the key benefits open to a wide cross section of society.

The principal objective, as set out in the Articles of Association, is to promote any charitable purposes 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 communities in Rotherham Borough and the wider area.

**Report of the Trustees
for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

Review of activities for the year ended 31 March 2025

The charity enables people of the Rotherham Metropolitan Borough area to gain access to free, impartial, independent and confidential advice and any assistance they need to help them fully participate within the community. To this end it strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, through being unable to express their needs effectively. It also uses its best endeavours to exercise a responsible influence on the development of social policies both locally and nationally.

We have continued to provide a wide range of advice services this year with the continuation of many multi year projects including the More Than Just Food Project's second year which saw us help 190 clients in crisis this project working in partnership with local food in crisis and other VCSE partners continues to provide critical support for the most vulnerable in the borough. We have also completed the first year of our Digital inclusion Project, this project is a partnership between the South Yorkshire Citizens Advice offices and provides training and support to those who would otherwise not be able to access the ever increasing amount of online only services. Along with providing critical support these projects have contributed over £140,000 towards our operating costs.

The Open Arms Project continued this year in Partnership with Rotherfed, Lazer Credit Union and VAR. This project saw 868 clients at library venues throughout the year and continues to provide an important pathway into our service and our wider VCSE partnership. We look forward to the ongoing discussions with partners on how to expand the service in future years and secure longer term funding.

In addition to the Digital Inclusion Project we were grateful to receive £50,000 through the MaPS debt modernisation fund this year allowing us to make valuable updates to our website accessibility and provide innovative kiosks at community locations giving access to our digital advice for those who may not otherwise be able to.

We were pleased to secure additional funding as part of the new Healthwatch contract for 2024-27 with the increased contract value of £161,262 allowing us to recruit additional resources for the team. They continue to champion the patient voice in Rotherham and have developed an ambitious workplan to further support this vital work.

Our health and wellbeing support services were further underpinned by the renewal of our Social Prescribing Support Service for one year, funded by the Rotherham Integrated Care Board, and advising people with a long term health condition on how to access well-being support.

We have also continued to receive funding through the NHS to continue delivering our Cancer advocacy service, this is a much needed service providing support and guidance to some of the most vulnerable in our community.

As in recent years debt related issues continues to be our highest source of enquiries and inevitably leads to wider conversations around issues clients face so we are pleased to have continued delivery of our MAPS debt contract and the teams performance through the year on delivering this service has been exemplary.

We have continued to diversify our projects and our pleased to have secured £36,000 of funding through the Home Office to deliver support with the transition to eVisas and £100,000 over 2 years through the Energy Redress Trust to provide energy debt advice both in community venue and at clients homes ensuring ease of access for all.

We helped over 9,629 clients over the course of the year, with a wide range of issues. The top three issues faced by our clients were benefits and tax; Universal Credit, and debt. This year we have seen a 5% increase in client numbers combined with an increase in the number of issues each client is facing demonstrating the continuing challenges both the people of Rotherham are facing and the challenges we face in meeting that need on an ongoing basis.

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2025**

OBJECTIVES AND ACTIVITIES

We have continued to provide Welfare Benefits advice as part of our Help to Claim contract through a national grant and were pleased to secure additional funding of £75,000 this year to temporarily increase our provision by 3 FTE. This will continue through till December 2025 providing an additional £100,000 next year to support the rollout of managed migration.

The previous year presented several challenges in terms of recruitment and retention. However, 2024/25 has shown considerable improvement in this area with the changes to salary bands and our overall remuneration package reducing our staff turnover dramatically. This is also reflected in our sickness absence rates which have also seen a significant improvement through the year. Although this is an improvement we recognise the need to continually monitor our benefits package and this will form a large part of our people strategy going forward into the new year.

Following the completion of lease negotiations at the end of 2023/24 we successfully opened our new high street office in the first quarter of 2024/25. This was a major milestone for the organisation following the closure of the RAIN building and the subsequent delays in securing a new venue. We commenced a phased opening to clients, starting with a provision for booked appointments. In the following months we began to deliver a full service including separate drop in sessions for both debt and general advice with appointments available every day of the week. By the end of 2024/25 we had seen 1,006 clients through a combination of drop in and booked appointments at the office.

We are very grateful to the Rotherham Metropolitan Borough for their continued financial and other support for our services; to our partners in the community with whom we were able to build on our successful outreach services aimed at some of the most vulnerable of our clients; and to our volunteers who form an essential part of our team and are critical to our success.

Public benefit

Citizens Advice Rotherham and District provides legal advice in any area of social law to the community of Rotherham to ensure its citizens do not suffer through a lack of knowledge of their rights and responsibilities. We actively work in support of raising issues of social injustice to enable improvements in social justice for all.

The local citizens advice's purpose is for the benefit of the community in Rotherham Metropolitan Borough Council via the advancement of education, the protection of health and the relief of poverty, sickness and distress, through the provision of a free, confidential and impartial service of advice, information and counsel for the public and to assist the implementation of such advice, information and counsel.

The public benefit that flows from the purpose by the advancement of education is increased knowledge and transferable vocational skills of those employees and volunteers who participate in Citizens Advice training and the creation of training and work experience opportunities leading to professional and personal development and to a better quality of life. The public benefit that flows from the protection of health is improvement in overall health and well-being, improving the quality of life of clients and their resourcefulness for living. The public benefit that flows from the relief of poverty is a reduction in poverty and hardship via the maximisation of client's income and a reduction in social isolation. These public benefits are provided through the provision of advice, information and advocacy on a number of different areas of Welfare Law such as social security benefits, debt advice and counselling, consumer, pension guidance, education, employment, health, housing, immigration, legal, relationships plus the training and volunteering opportunities we offer. This is evidenced through regular internal and external qualitative assessment and case studies; including regular collation of client data.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRATEGIC REPORT

Achievements and performance

Charitable activities

Achievement of the charity's objectives is attained through the activities described above and is monitored by the trustees, staff and volunteers.

Financial review

Reserves policy

The trustees have established the level of reserves that the charity ought to have (that is those funds that are freely available). Reserves are needed to bridge the gap between expenditure on services and receiving income from grants. The Board of Trustees consider it prudent to cover the equivalent of 3 months expenditure on their related activities. The actual unrestricted reserves at 31 March 2025 are £439,683 which is in surplus of our target figure, (based on 3 months of the 2024/2025 expenditure of £1,409,915) of £352,478, by £87,205.

Designated Funds

In the previous financial year, £50,000 of designated funds were set aside by the Board of Trustees to cover the cost of the main office relocation. In 2024/2025 the funds were used for this purpose. There are no designated funds from 2024/2025 going into 2025/2026.

Future plans

As we look forward to 2025/26, we remain focused on building a financially sustainable organisation that can continue to respond to record levels of demand and increasingly complex client needs. While short-term funding arrangements continue to present challenges, recent improvements - including core funding and additional support from RMBC through to 2027 and the continuation of our Help to Claim and MaPS debt services - give us a secure foundation to build upon.

Over the coming year our priorities are to:

Deliver an income diversification strategy focused on expanding trusts and foundations support, developing local corporate and individual giving, and securing continuation and uplift of funded programmes where required by community need.

Following the successful opening of the office, we will continue to expand our in-person model where possible, while growing outreach provision and digital access points including kiosks and venue-based support to ensure advice is available to those most at risk of exclusion.

Through projects such as Digital Inclusion and Open Arms, we will build stronger VCSE and statutory collaborations to support access to our service and through this help to reduce pressure elsewhere in the system at a time of real challenge for the borough we support.

Building on improvements in recruitment, retention and wellbeing, we will invest in training progression, volunteering pathways and organisational culture to ensure we remain a great place to work and volunteer.

We will strengthen our research and campaigns work, both through CARD and Healthwatch, to bring forward the client and patient voice to inform local and national decision-making on poverty, health inequalities and digital access.

Our focus will secure the long-term sustainability of Citizens Advice Rotherham and District, ensuring we remain ready and able to support the people of Rotherham, whatever challenges the future brings.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

Trustees

The company is governed by a Board of Trustees, which is responsible for setting the strategic direction of the company and for establishing policy and line managing the CEO. He has now been in post for nearly six years, his role is to oversee the day to day operations of the company. Trustees are appointed by the board following consideration of the skills and experience required. Up to a maximum of one third of the trustees can either be nominated by member organisations or co-opted members, and these can be appointed at an ordinary meeting of the trustees. All other trustees are appointed at the annual general meeting. All trustees shall retire from office at the third annual general meeting after appointment but may be re-elected. We appointed a number of new trustees in the past few months, but three have decided to stand down, we currently have eight trustees.

On initial appointment all trustees are briefed by the Chair and the Chief Executive Officer on the Local Citizens Advice's status, current Local Citizens Advice issues, the financial situation and plans for the future. An induction pack is given to all new trustees which includes the following documents:

- a copy of the last two management committee minutes
- financial committee minutes
- annual report and statement of accounts
- the 'Essential Trustee - What You Need To Know', a publication by the Charities Commission

As soon as possible after induction, trustees are offered the opportunity to attend external online training on governance as well as being required to do online training on GDPR responsibilities. Additionally, they are given access to Citizens Advice Trustee Board training information, a comprehensive package of information on the roles and responsibilities of trustees.

Arrangements for setting remuneration of key management personnel

Rotherham and District Citizens Advice LCA does, from time to time, review staff pay scales in response to cost of living increases or recruitment challenges. When such a need arises we undertake a review of similar advertised posts in the area and present a business case for the salary change to the finance and HR sub-committees, who will consider the recommendation and make a decision. In the event a change is agreed this will be formally reported to the full trustee board at their next meeting.

**Report of the Trustees
for the Year Ended 31 March 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Structure

The Board of Trustees (Management Committee) decides on the strategic policies to pursue based on the information disseminated from the sub committees. Meetings are held once each quarter. The Board of Trustees have the final say on all key appointments of staff and will sit on interview panels where appropriate. Any Local Citizens Advice involvement in projects must be ratified by the Board; however, the Chief Executive is responsible for identifying potential projects and partnerships. Day to day staffing issues are dealt with by the Chief Executive and discussed at the Board meeting; any disciplinary or grievance procedures are dealt with through the Board or the HR Sub-Committee as appropriate. Day to day expenditure is authorised by the Chief Executive up to £1000, anything over £1000 requires two authorised signatories.

Below the main board is the Finance Committee. The Finance Committee consists of Treasurer and at least two other trustees, plus the Chief Executive, Finance Director and Projects & Services Director. Meetings are held once every two months in between the Board of Trustee meetings.

The role of the Finance Committee is as follows:

- To oversee financial control of the LCA.
- To receive reports from the CEO and Finance Officer including monthly and cumulative financial management reports.
- To approve and establish appropriate financial procedures.
- To review financial procedures at appropriate intervals and at least annually.
- To receive and review the Annual Accounts and recommend as appropriate to the full Board of Trustees.
- To ensure all financial policies, procedures and reporting structures meet and comply with the requirements of the Citizens Advice Membership Scheme, the Companies Act and the Charities Commission.

A HR Sub Committee made up of three trustees, one of whom is the Chair, the CEO, finance director and the training, quality and welfare director, also sits below the main board and meets once every two months.

Its purpose is:

To oversee all staff related processes and policies. To receive regular reports from the CEO including:

- an annual staffing plan and to recommend as appropriate to the Board (and once agreed progress against this).
- progress against the training and development plan.
- feedback from any staff attitude survey and the action plan arising from this.
- to support the Chair in recruiting the LCA CEO and to oversee all recruitment policies and procedures within the LCA.
- to discharge, in the first instance, board responsibilities in relation to grievance and disciplinary procedures.

Risk management

The trustees have identified and reviewed the risks to which the charity is exposed to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The risk register is reviewed 6 monthly or in the event of a significant change of circumstances.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04276910 (England and Wales)

Registered Charity number

1089261

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2025**

Registered office

2 Upper Millgate
Rotherham
South Yorkshire
S60 1PF

Trustees

Dr N A Kitchen (resigned 25.11.24)
Mr R Colefax
Dr G R Hill (resigned 28.10.24)
Ms C Cashman
Ms E Dearle
Ms H Khatib (appointed 30.9.24)
Mrs E L Kaye
Miss K Harish (appointed 29.7.24)
Mr A Griffin (appointed 29.7.24)
Miss O Idenhen (appointed 29.7.24)
Ms P Ayode (resigned 9.4.24)
Ms L Hogg (appointed 14.8.25)

Please note that H Khatib was appointed previously back on 21.11.22, then resigned on 27.06.23, then reappointed on 30.09.24.

Company Secretary

Mrs M J Crow

Auditors

Landin Wilcock & Co
Statutory Auditor
68 Queen Street
Sheffield
South Yorkshire
S1 1WR

Bankers

Unity Trust Bank Plc
9 Brindley Place
4 Oozells Square
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

**Report of the Trustees
for the Year Ended 31 March 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

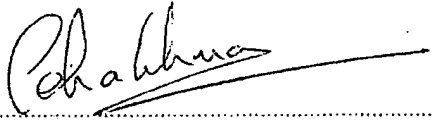
In so far as the trustees are aware:

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

AUDITORS

The auditors, Landin Wilcock & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 24 November 2025 and signed on the board's behalf by:



Ms C Cashman - Trustee

**Report of the Independent Auditors to the Members of
Rotherham and District Citizens Advice
Bureau**

Opinion

We have audited the financial statements of Rotherham and District Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

**Report of the Independent Auditors to the Members of
Rotherham and District Citizens Advice
Bureau**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Report of the Independent Auditors to the Members of
Rotherham and District Citizens Advice
Bureau**

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- minimal reliance was placed upon the operating effectiveness of internal controls in the design and performance of our substantive procedures;
- discussions were held with management considering known or suspected non compliance with laws, regulations and fraud;
- journal entries were reviewed for any entries made outside the ordinary reporting processes with particular emphasis on those with unusual account combinations, entries crediting incoming resources and those without specific descriptions;
- management assumptions in their significant accounting estimates were challenged and scrutinised.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

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.



Tom Henshaw ACA (Senior Statutory Auditor)
for and on behalf of Landin Wilcock & Co
Statutory Auditor
68 Queen Street
Sheffield
South Yorkshire
S1 1WR

25 November 2025

**Rotherham and District Citizens Advice
Bureau**

**Statement of Financial Activities
for the Year Ended 31 March 2025**

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	3	6,333	-	6,333	5,038
Charitable activities	4				
Citizens Advice		416,530	955,169	1,371,699	1,122,454
Total		<u>422,863</u>	<u>955,169</u>	<u>1,378,032</u>	<u>1,127,492</u>
EXPENDITURE ON					
Charitable activities	5				
Citizens Advice		462,926	948,120	1,411,046	1,145,552
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(40,063) 11,355	7,049 (11,355)	(33,014) -	(18,060) -
Net movement in funds		<u>(28,708)</u>	<u>(4,306)</u>	<u>(33,014)</u>	<u>(18,060)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		468,392	12,230	480,622	498,682
TOTAL FUNDS CARRIED FORWARD		<u><u>439,684</u></u>	<u><u>7,924</u></u>	<u><u>447,608</u></u>	<u><u>480,622</u></u>

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Balance Sheet
31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	429	-	429	1,287
CURRENT ASSETS					
Debtors	12	101,660	-	101,660	61,350
Cash at bank and in hand		382,706	57,925	440,631	464,062
		<u>484,366</u>	<u>57,925</u>	<u>542,291</u>	<u>525,412</u>
CREDITORS					
Amounts falling due within one year	13	(45,112)	(50,000)	(95,112)	(46,077)
NET CURRENT ASSETS		<u>439,254</u>	<u>7,925</u>	<u>447,179</u>	<u>479,335</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>439,683</u>	<u>7,925</u>	<u>447,608</u>	<u>480,622</u>
NET ASSETS		<u>439,683</u>	<u>7,925</u>	<u>447,608</u>	<u>480,622</u>
FUNDS	15				
Unrestricted funds				439,683	468,392
Restricted funds				7,925	12,230
TOTAL FUNDS				<u>447,608</u>	<u>480,622</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 November 2025 and were signed on its behalf by:



Ms C Cashman - Trustee

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Cash Flow Statement
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(23,431)	(96,618)
Net cash used in operating activities		(23,431)	(96,618)
Change in cash and cash equivalents in the reporting period		(23,431)	(96,618)
Cash and cash equivalents at the beginning of the reporting period		464,062	560,680
Cash and cash equivalents at the end of the reporting period		440,631	464,062

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(33,014)	(18,060)
Adjustments for:		
Depreciation charges	859	-
Increase in debtors	(40,310)	(43,033)
Increase/(decrease) in creditors	49,034	(35,525)
Net cash used in operations	<u>(23,431)</u>	<u>(96,618)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24	Cash flow	At 31/3/25
	£	£	£
Net cash			
Cash at bank and in hand	464,062	(23,431)	440,631
	<u>464,062</u>	<u>(23,431)</u>	<u>440,631</u>
Total	<u>464,062</u>	<u>(23,431)</u>	<u>440,631</u>

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. STATUTORY INFORMATION

Rotherham and District Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office can be found in the Report of the Trustees.

The presentation currency of the financial statements is in Pound Sterling (£).

The charity constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The charitable company's main sources of income are grants for the provision of services from Citizens Advice and RMBC. The contract with RMBC runs until 31 March 2027. Based on this the trustees believe that the company is a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

Donations - income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Charitable activities - income from service contracts is accounted for when earned. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related service had not been performed by year end, the balance is carried forward as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Central costs are apportioned between funds based on staff time spent on projects.

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Tangible fixed assets are initially measured at cost. Subsequently, they are measured at cost less accumulated depreciation and impairment losses. In previous accounting periods depreciation for computer equipment was charged at 25%, this has been changed to 33%, as this was deemed more reflective for the useful life.

Tangible fixed assets are only recognised for items with a purchase price of more than £1000 and with an estimated life of more than 12 months.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of designated funds is set out in the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	6,133	5,038
Other income	200	-
	<u>6,333</u>	<u>5,038</u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Healthwatch SLA	Citizens Advice	161,262	120,059
Grants	Citizens Advice	1,210,437	1,002,395
		<u>1,371,699</u>	<u>1,122,454</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Core Grant	255,268	226,500
Money Advice Service	292,966	303,365
Social Prescribing	19,750	19,750
Universal Credit	224,103	144,749
RMBC Immigration	20,000	-
Energy Advice Project	-	47,775
Energy Saving Trust	15,344	-
Rotherfed	41,961	66,894
Flood Relief	-	10,290
CCG	30,000	30,000
Prior year	-	334
Big Lottery	83,631	69,895
Voluntary Action Rotherham	47,031	10,849
Hope Church	37,756	37,642
Guardian	9,263	27,789
Energy Outreach Project	-	6,563
Trussell Trust	21,073	-
Digital Inclusion	62,947	-
Awards 4 All	20,000	-
Home Office E-Visa	17,991	-
Aviva Corporate Volunteering	5,572	-
University of Sheffield Volunteering	5,096	-
Adult Social Services	685	-
	<u>1,210,437</u>	<u>1,002,395</u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Citizens Advice	1,232,301	178,745	1,411,046

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Citizens Advice	164,170	859	13,716	178,745

Support costs, included in the above, are as follows:

	2025 Citizens Advice £	2024 Total activities £
Telephone	38,309	34,369
Postage and stationery	4,698	678
Advertising	18,193	7,703
Subscriptions	9,776	7,336
Bank charges	625	622
IT equipment	24,974	26,239
Apportioned central costs	55,454	28,830
Legal and professional costs	11,044	5,990
Office equipment	1,097	1,921
Depreciation of tangible fixed assets	859	-
Auditors' remuneration	13,716	14,869
	<u>178,745</u>	<u>128,557</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Auditors' remuneration	13,716	14,869
Depreciation - owned assets	858	-

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,056,237	875,676
Social security costs	92,612	71,179
Other pension costs	35,747	26,955
	<u>1,184,596</u>	<u>973,810</u>

The total amount of employee benefits received by key management personnel was £121,590.88 (2024: £104,526).

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

	2025	2024
	39	36
Average Employees	<u>39</u>	<u>36</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,038	-	5,038
Charitable activities			
Citizens Advice	346,894	775,560	1,122,454
Total	<u>351,932</u>	<u>775,560</u>	<u>1,127,492</u>
EXPENDITURE ON			
Charitable activities			
Citizens Advice	266,534	879,018	1,145,552
NET INCOME/(EXPENDITURE)	85,398	(103,458)	(18,060)
Transfers between funds	<u>(83,534)</u>	<u>83,534</u>	<u>-</u>
Net movement in funds	1,864	(19,924)	(18,060)

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	466,527	32,155	498,682
TOTAL FUNDS CARRIED FORWARD	<u>468,391</u>	<u>12,231</u>	<u>480,622</u>
11. TANGIBLE FIXED ASSETS			
			Computer equipment £
COST			
At 1 April 2024 and 31 March 2025			<u>1,287</u>
DEPRECIATION			
Charge for year			<u>858</u>
NET BOOK VALUE			
At 31 March 2025			<u>429</u>
At 31 March 2024			<u>1,287</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		2025 £	2024 £
Prepayments and accrued income		<u>101,660</u>	<u>61,350</u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	28,375	19,045
Accruals and deferred income	50,000	10,000
Accrued expenses	16,737	17,032
	<u>95,112</u>	<u>46,077</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	24,588	16,287
Between one and five years	61,067	67,639
	<u>85,655</u>	<u>83,926</u>

The above operating lease is in regards to the premise for Rotherham & District Citizens Advice Bureau, phone system and franking machine.

15. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	Transfers between funds	At 31/3/25
	£	£	£	£
Unrestricted funds				
General fund	418,392	5,499	49,438	473,329
RMBC Central Contract	-	(11,917)	11,917	-
Healthwatch	-	(33,646)	-	(33,646)
Designated	50,000	-	(50,000)	-
	<u>468,392</u>	<u>(40,064)</u>	<u>11,355</u>	<u>439,683</u>
Restricted funds				
Money Advice & Pensions Service	-	2	(2)	-
Big Lottery	12,230	(12,230)	-	-
Awards 4 All	-	7,925	-	7,925
Aviva Corporate Volunteering	-	5,572	(5,572)	-
University of Sheffield Volunteering	-	5,096	(5,096)	-
Adult Social Services	-	685	(685)	-
	<u>12,230</u>	<u>7,050</u>	<u>(11,355)</u>	<u>7,925</u>
TOTAL FUNDS	<u>480,622</u>	<u>(33,014)</u>	<u>-</u>	<u>447,608</u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,331	(832)	5,499
RMBC Central Contract	255,270	(267,187)	(11,917)
Healthwatch	161,262	(194,908)	(33,646)
	422,863	(462,927)	(40,064)
Restricted funds			
Energy Saving Trust	15,342	(15,342)	-
Money Advice & Pensions Service	292,969	(292,967)	2
Social Prescribing	19,750	(19,750)	-
Universal Credit	224,104	(224,104)	-
RMBC Immigration	19,998	(19,998)	-
Rotherfed	41,961	(41,961)	-
CCG	30,000	(30,000)	-
Big Lottery	83,630	(95,860)	(12,230)
Voluntary Action Rotherham	47,033	(47,033)	-
Hope Church	37,755	(37,755)	-
Guardian	9,262	(9,262)	-
Trussell Trust	21,074	(21,074)	-
Digital Inclusion	62,947	(62,947)	-
Home Office E-Visa	17,991	(17,991)	-
Awards 4 All	20,000	(12,075)	7,925
Aviva Corporate Volunteering	5,572	-	5,572
University of Sheffield Volunteering	5,096	-	5,096
Adult Social Services	685	-	685
	955,169	(948,119)	7,050
TOTAL FUNDS	1,378,032	(1,411,046)	(33,014)

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	145,778	1,372	271,242	418,392
RMBC Central Contract	173,138	94,613	(267,751)	-
Healthwatch	6,225	(10,586)	4,361	-
Designated	50,000	-	-	50,000
Covid Grants	10,000	-	(10,000)	-
Adviceline	33,558	-	(33,558)	-
Innovation	32,828	-	(32,828)	-
Cost of Living	15,000	-	(15,000)	-
	<u>466,527</u>	<u>85,399</u>	<u>(83,534)</u>	<u>468,392</u>
Restricted funds				
Money Advice & Pensions Service	-	(20,007)	20,007	-
Social Prescribing	-	(6,654)	6,654	-
Universal Credit	-	(11,700)	11,700	-
Energy Advice Project	-	4,446	(4,446)	-
Rotherfed	(3,303)	(6,309)	9,612	-
Flood Relief	(9,168)	(1,405)	10,573	-
CCG	3,193	(5,583)	2,390	-
Big Lottery	-	12,229	1	12,230
Homeless Advice Service	1,277	(3,523)	2,246	-
Shared Prosperity Fund	2,469	(5,639)	3,170	-
Voluntary Action Rotherham	36,983	(54,464)	17,481	-
Hope Church	704	(1,189)	485	-
Guardian	-	(7,054)	7,054	-
Energy Outreach Project	-	3,393	(3,393)	-
	<u>32,155</u>	<u>(103,459)</u>	<u>83,534</u>	<u>12,230</u>
TOTAL FUNDS	<u><u>498,682</u></u>	<u><u>(18,060)</u></u>	<u><u>-</u></u>	<u><u>480,622</u></u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,373	(4,001)	1,372
RMBC Central Contract	226,500	(131,887)	94,613
Healthwatch	120,058	(130,644)	(10,586)
	351,931	(266,532)	85,399
Restricted funds			
Money Advice & Pensions Service	303,364	(323,371)	(20,007)
Social Prescribing	19,751	(26,405)	(6,654)
Universal Credit	144,749	(156,449)	(11,700)
Energy Advice Project	47,775	(43,329)	4,446
Rotherfed	66,894	(73,203)	(6,309)
Flood Relief	10,289	(11,694)	(1,405)
CCG	30,000	(35,583)	(5,583)
Big Lottery	69,896	(57,667)	12,229
Homeless Advice Service	-	(3,523)	(3,523)
Shared Prosperity Fund	-	(5,639)	(5,639)
Voluntary Action Rotherham	10,847	(65,311)	(54,464)
Hope Church	37,642	(38,831)	(1,189)
Guardian	27,791	(34,845)	(7,054)
Energy Outreach Project	6,563	(3,170)	3,393
	775,561	(879,020)	(103,459)
TOTAL FUNDS	<u>1,127,492</u>	<u>(1,145,552)</u>	<u>(18,060)</u>

Unrestricted Funds

General Fund: The £240,000 is from the Local Authority (RMBC) in the form of a Commissioned Service Level Agreement to support the Bureau's core costs. This agreement is in place for £240,000 per annum and expires on 31 March 2027.

Unrestricted income includes the Healthwatch project which has the purpose of providing information, advice and support about local health and social care services.

Restricted Funds

Energy Saving Trust
Funding received to support vulnerable energy customers.

Money Advice & Pensions Service (MAPS)
Funding through Citizens Advice for the provision of face to face debt advice and financial guidance.

Social Prescribing

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. MOVEMENT IN FUNDS - continued

Funding through Voluntary Action Rotherham to provide a range of non-clinical advice for patients referred from primary health care.

Universal Credit

Funding to help support vulnerable clients during the transition to the new universal credit benefit system.

Energy Advice Project

The project advises consumers on energy related matters with the aim of reducing fuel poverty amongst vulnerable clients.

RMBC Immigration

A collaborative project that seeks to support migrant groups in Rotherham.

Rotherfed

Funding to deliver one to one advice, group support, volunteer recruitment and marketing & development of the service to the residents of Rotherham & District.

Flood Relief

Funding received to provide advice for flood victims.

CCG

Funding received for a cancer advocacy service.

Big Lottery

Funding received to provide assistance to people in food crisis to seek and take-up advice, information and support.

Homeless Advice Service

Funding received to offer advice to the homeless community.

Shared Prosperity Fund

Funding for the delivery of positive activities to help individuals struggling with the cost-of-living crisis.

Voluntary Action Rotherham

Funding received to deliver services in line with the Open Arms project.

Hope church

Funding received to provide advice to those requesting or accessing food provision from Rotherham Foodbank, or those that Rotherham Foodbank identify as facing destitution.

Guardian

Funding received to provided to support clients in deprived areas in innovative ways through the cost of living crisis.

Energy Outreach Project

Funding received to provide support in the community to help vulnerable people through their energy situation.

Trussell Trust

Funding received to provide a holistic assessment of information, advice, and casework in relation to tackling the issues leading to clients emergency food support.

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

15. MOVEMENT IN FUNDS - continued

Digital Inclusion

Funding received to develop and deliver a South Yorkshire wide Digital Inclusion Programme of activity, which will involve establishing a robust and effective delivery and many work streams in Doncaster, Sheffield, Rotherham and Barnsley.

Home Office E-Visa

Funding received to provide support and assistance to those requiring eVisa.

Awards 4 All

Funding received advice and information and undertake casework to CCR's clients to help move the clients issues forward.

Aviva

Funding received to provide equipment and training for corporate volunteers.

University of Sheffield

Funding received to provide equipment and training for volunteers.

Adult Social Services

Funding received to provide a mystery shopping exercise for Rotherham ASC.

Citizens Advice Tackling Destitution Together

Funding received to pilot methods to prevent destitution with upstream interventions.

Designated Funds

These funds are set aside to cover the proposed office relocation, this occurred during the year and as such was released to cover cost arising.

Transfers between funds

Transfers consist of any remaining funds that Rotherham and District CAB can keep, for projects that have ended. Any restricted projects continuing are carried forward in a separate fund balance.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Accounts

REGISTERED COMPANY NUMBER: 04276910 (England and Wales)
REGISTERED CHARITY NUMBER: 1089261

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2024
for
Rotherham and District Citizens Advice
Bureau

Landin Wilcock & Co
Statutory Auditor
68 Queen Street
Sheffield
South Yorkshire
S1 1WR

**Rotherham and District Citizens Advice
Bureau**

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for the Year Ended 31 March 2024**

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**Rotherham and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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

Objectives and aims

In setting out the charity's objectives and planning its significant activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The broad objectives and the detailed activities set out below highlight some of the key benefits open to a wide cross section of society.

The principal objective, as set out in the Articles of Association, is to promote any charitable purposes 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 communities in Rotherham Borough and the wider area.

**Rotherham and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Review of activities for the year ended 31 March 2024

The charity enables people of the Rotherham Metropolitan Borough area to gain access to free, impartial, independent and confidential advice and any assistance they need to help them fully participate within the community. To this end it strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, through being unable to express their needs effectively. It also uses its best endeavours to exercise a responsible influence on the development of social policies both locally and nationally.

Our range of services has benefited over the year from funding for a number of new projects. These include projects providing energy advice and support, which has enabled us to help 203 people in managing rising fuel bills, and £153,526 over two years for the More Than Just Food project. The project supports local food banks by providing additional support services to local people with the aim of addressing financial hardship and helping local people to improve their circumstances so that they no longer need to access food support.

In January we were pleased to have our funding for Healthwatch Rotherham renewed for a further three years with an uplift which enabled us to increase staffing resources within the team and expand the reach of the service.

Our health and wellbeing support services were further underpinned by the renewal of our Social Prescribing Support Service for one year, funded by the Rotherham Integrated Care Board, and advising people with a long term health condition on how to access well-being support.

We have also continued to receive funding through the NHS to continue delivering our Cancer advocacy service, this is a much needed service providing support and guidance to some of the most vulnerable in our community.

As in recent years debt related issues continues to be our highest source of enquiries and inevitably leads to wider conversations around issues clients face so we are pleased to have continued delivery of our MAPS debt contract and the teams performance through the year on delivering this service has been exemplary.

Towards the end of the financial year, we were successful in securing £120,000 over two years to deliver a digital inclusion project in partnership with other regional Citizens Advice partners. This initiative will help close the digital divide and provide critical skills to underserved populations.

We helped over 9156 clients over the course of the year, with a wide range of issues. The top three issues faced by our clients were benefits and tax; Universal Credit, and debt. We saw a slight decrease in overall demand compared with the previous year, however the problems that people bring to us are more complex and complicated.

This has been a year of growth and change for CARD. Following the retirement of Nick Bussey towards the end of the previous financial year, Duncan Gall was appointed as our new Chief Executive at the beginning of the year and a review of senior management team roles has delivered a strengthened structure and a more robust service delivery team. General recruitment and retention has been a challenge at times during the year. A review of the salary structure revealed that some pay levels were becoming uncompetitive, and following the introduction of a revised pay scale and bands staff retention has greatly improved.

In July discussions began on the development of a new three year Strategy with the team and formed the basis of the annual trustee away day in November. These events have led to the board approval of our new 3 year Strategic Plan for 2024-27. The focus of the new Plan is improved access, especially for local people; financial sustainability, strengthened partnerships; and enhanced digital services.

In June we heard the unfortunate news that our long term partner, Kiveton Park Independent Advice Centre(KPIAC) had decided to cease operation. After discussion with the Kiveton board, team and RMBC we agreed to transfer their staff to CARD and continue to offer the services previously supported by KPIAC.

**Rotherham and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

We established the new post of Fundraising and Communications Officer with the aim of increasing general awareness of our charitable status, and enhancing our research and campaigns capacity.

After the extended delay on the market development and the news our planned office in partnership with RMBC would now not be available for the foreseeable future we begun enquiries for an alternative site. Our search for a new office site was finally successful towards the end of the year, when our new premises at 2 Upper Millgate became available. Terms were agreed during the last quarter of 2023/24 and preparations started for the move which was planned for completion in the first part of 2024/25.

We are very grateful to the Rotherham Metropolitan Borough for their continued financial and other support for our services; to our partners in the community with whom we were able to build on our successful outreach services aimed at some of the most vulnerable of our clients; and to our volunteers who form an essential part of our team and are critical to our success.

Public benefit

Citizens Advice Rotherham and District provides legal advice in any area of social law to the community of Rotherham to ensure its citizens do not suffer through a lack of knowledge of their rights and responsibilities. We actively work in support of raising issues of social injustice to enable improvements in social justice for all.

The local citizens advice's purpose is for the benefit of the community in Rotherham Metropolitan Borough Council via the advancement of education, the protection of health and the relief of poverty, sickness and distress, through the provision of a free, confidential and impartial service of advice, information and counsel for the public and to assist the implementation of such advice, information and counsel.

The public benefit that flows from the purpose by the advancement of education is increased knowledge and transferable vocational skills of those employees and volunteers who participate in Citizens Advice training and the creation of training and work experience opportunities leading to professional and personal development and to a better quality of life. The public benefit that flows from the protection of health is improvement in overall health and well-being, improving the quality of life of clients and their resourcefulness for living. The public benefit that flows from the relief of poverty is a reduction in poverty and hardship via the maximisation of client's income and a reduction in social isolation. These public benefits are provided through the provision of advice, information and advocacy on a number of different areas of Welfare Law such as social security benefits, debt advice and counselling, consumer, pension guidance, education, employment, health, housing, immigration, legal, relationships plus the training and volunteering opportunities we offer. This is evidenced through regular internal and external qualitative assessment and case studies; including regular collation of client data.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Achievement of the charity's objectives is attained through the activities described above and is monitored by the trustees, staff and volunteers.

Financial review

Reserves policy

The trustees have established the level of reserves that the charity ought to have (that is those funds that are freely available). Reserves are needed to bridge the gap between expenditure on services and receiving income from grants. The Board of Trustees consider it prudent to cover the equivalent of 3 months expenditure on their related activities. The actual unrestricted reserves at 31 March 2024 are £468,392 which is in surplus of our target figure, (based on the 2023/2024 expenditure of £1,145,553) of £286,388, by £182,004. In calculating reserves, the trustees have excluded from total funds tangible fixed assets of £1,287. However, the above doesn't take into account the designated funds of £50,000, set aside to fund the furnishing of our new building. If this is taken into account then the reserves are in surplus to our target figure by £132,004.

**Rotherham and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2024**

STRATEGIC REPORT

Financial review

Designated Funds

These funds comprise unrestricted funds that have been set aside by the Board of Trustees for a particular purpose. Our main designated fund is to cover the cost of an expected office relocation in 2024. Further details are set out in the notes to the accounts.

Future plans

Although the continued concerns around the short term nature of our funding remain, and we enter the new year forecasting a significant deficit, we are confident that the additional resources and focus of the organisation now in place will support our ambitious plans for operating a truly sustainable organisation. Through our core funding grant from RMBC, which is in place till 2027, and the Help to Claim and MAPS grants which continue through the next financial year we have a secure foundation to build on. However, this is still considered short term funding and there is no certainty these will continue past 2025 as such our focus will be ensuring we continue to deliver great outcomes on these much needed services and position ourselves to deliver these under future grants if secured by National Citizens Advice.

As we look to diversify our income to support these core funded projects we are also looking forward to delivering a new Digital Inclusion project. This is in partnership with our LCA colleagues in the region and while delivering a much needed service for clients also gives us a strong basis for future partnership working across South Yorkshire.

In addition to our financial forecasting we also look forward to developing our new office space and the return to a high street presence, this is a considerable organisational change after having worked largely fully remote since 2020. The first few months will be key in embedding our new working arrangements with the team, clients and stakeholders. This is a key deliverable of our RMBC core funding offer and a much needed resource for the people of Rotherham where demand for our service continues to be at record levels.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

**Rotherham and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The company is governed by a Board of Trustees, which is responsible for setting the strategic direction of the company and for establishing policy and line managing the CEO. He has now been in post for nearly six years, his role is to oversee the day to day operations of the company. Trustees are appointed by the board following consideration of the skills and experience required. Up to a maximum of one third of the trustees can either be nominated by member organisations or co-opted members, and these can be appointed at an ordinary meeting of the trustees. All other trustees are appointed at the annual general meeting. All trustees shall retire from office at the third annual general meeting after appointment but may be re-elected. We appointed a number of new trustees in the past few months, but three have decided to stand down, we currently have eight trustees.

On initial appointment all trustees are briefed by the Chair and the Chief Executive Officer on the Local Citizens Advice's status, current Local Citizens Advice issues, the financial situation and plans for the future. An induction pack is given to all new trustees which includes the following documents:

- a copy of the last two management committee minutes
- financial committee minutes
- annual report and statement of accounts
- the 'Essential Trustee - What You Need To Know', a publication by the Charities Commission

As soon as possible after induction, trustees are offered the opportunity to attend external online training on governance as well as being required to do online training on GDPR responsibilities. Additionally, they are given access to Citizens Advice Trustee Board training information, a comprehensive package of information on the roles and responsibilities of trustees.

Arrangements for setting remuneration of key management personnel

Rotherham and District Citizens Advice LCA does, from time to time, review staff pay scales in response to cost of living increases or recruitment challenges. When such a need arises we undertake a review of similar advertised posts in the area and present a business case for the salary change to the finance and HR sub-committees, who will consider the recommendation and make a decision. In the event a change is agreed this will be formally reported to the full trustee board at their next meeting.

**Rotherham and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Structure

The Board of Trustees (Management Committee) decides on the strategic policies to pursue based on the information disseminated from the sub committees. Meetings are held once each quarter. The Board of Trustees have the final say on all key appointments of staff and will sit on interview panels where appropriate. Any Local Citizens Advice involvement in projects must be ratified by the Board; however, the Chief Executive is responsible for identifying potential projects and partnerships. Day to day staffing issues are dealt with by the Chief Executive and discussed at the Board meeting; any disciplinary or grievance procedures are dealt with through the Board or the HR Sub-Committee as appropriate. Day to day expenditure is authorised by the Chief Executive up to £1000, anything over £1000 requires two authorised signatories.

Below the main board is the Finance Committee. The Finance Committee consists of Treasurer and at least two other trustees, plus the Chief Executive, Finance Director and Projects & Services Director. Meetings are held once every two months in between the Board of Trustee meetings.

The role of the Finance Committee is as follows:

- To oversee financial control of the LCA.
- To receive reports from the CEO and Finance Officer including monthly and cumulative financial management reports.
- To approve and establish appropriate financial procedures.
- To review financial procedures at appropriate intervals and at least annually.
- To receive and review the Annual Accounts and recommend as appropriate to the full Board of Trustees.
- To ensure all financial policies, procedures and reporting structures meet and comply with the requirements of the Citizens Advice Membership Scheme, the Companies Act and the Charities Commission.

A HR Sub Committee made up of three trustees, one of whom is the Chair, the CEO, finance director and the training, quality and welfare director, also sits below the main board and meets once every two months.

Its purpose is:

To oversee all staff related processes and policies. To receive regular reports from the CEO including:

- an annual staffing plan and to recommend as appropriate to the Board (and once agreed progress against this).
- progress against the training and development plan.
- feedback from any staff attitude survey and the action plan arising from this.
- to support the Chair in recruiting the LCA CEO and to oversee all recruitment policies and procedures within the LCA.
- to discharge, in the first instance, board responsibilities in relation to grievance and disciplinary procedures.

Risk management

The trustees have identified and reviewed the risks to which the charity is exposed to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The risk register is reviewed 6 monthly or in the event of a significant change of circumstances.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04276910 (England and Wales)

Registered Charity number

1089261

**Rotherham and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2024**

Registered office

2 Upper Millgate
Rotherham
South Yorkshire
S60 1PF

Trustees

Dr N A Kitchen
Mr J Dickinson (resigned 17.1.24)
Mr R Colefax
Dr R G Hill
Mrs C Cashman
Mr M Taylor (resigned 23.11.23)
Ms E Dearle
Mr C Johnson (resigned 4.5.23)
Ms H Khatib (appointed 30.9.24)
Mrs E L Kaye (appointed 25.3.24)
Miss K Harish (appointed 29.7.24)
Mr A Griffin (appointed 29.7.24)
Miss O Idenhen (appointed 29.7.24)
Ms P Ayode (appointed 29.1.24) (resigned 9.4.24)

Please note that H Khalib was appointed previously back on 21.11.22, then resigned on 27.06.23, then reappointed on 30.09.24.

Company Secretary

Mrs M J Craw

Auditors

Landin Wilcock & Co
Statutory Auditor
68 Queen Street
Sheffield
South Yorkshire
S1 1WR

Bankers

Unity Trust Bank Plc
9 Brindley Place
4 Oozells Square
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

**Rotherham and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, Landin Wilcock & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 25/11/2024..... and signed on the board's behalf by:



.....
Mrs C Cashman - Trustee

Report of the Independent Auditors to the Members of Rotherham and District Citizens Advice Bureau

Opinion

We have audited the financial statements of Rotherham and District Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of
Rotherham and District Citizens Advice
Bureau**

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where 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 charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- minimal reliance was placed upon the operating effectiveness of internal controls in the design and performance of our substantive procedures;
- discussions were held with management considering known or suspected non compliance with laws, regulations and fraud;
- journal entries were reviewed for any entries made outside the ordinary reporting processes with particular emphasis on those with unusual account combinations, entries crediting incoming resources and those without specific descriptions;
- management assumptions in their significant accounting estimates were challenged and scrutinised.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

**Report of the Independent Auditors to the Members of
Rotherham and District Citizens Advice
Bureau**

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.



Tom Henshaw ACA (Senior Statutory Auditor)
for and on behalf of Landin Wilcock & Co
Statutory Auditor
68 Queen Street
Sheffield
South Yorkshire
S1 1WR

Date: 26/11/24

**Rotherham and District Citizens Advice
Bureau**

**Statement of Financial Activities
for the Year Ended 31 March 2024**

		Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,038	-	5,038	5,007
Charitable activities	4				
Citizens Advice		346,894	775,560	1,122,454	1,134,278
Total		<u>351,932</u>	<u>775,560</u>	<u>1,127,492</u>	<u>1,139,285</u>
EXPENDITURE ON					
Charitable activities	5				
Citizens Advice		266,534	879,018	1,145,552	1,374,318
NET INCOME/(EXPENDITURE)		85,398	(103,458)	(18,060)	(235,033)
Transfers between funds	15	(83,534)	83,534	-	-
Net movement in funds		1,864	(19,924)	(18,060)	(235,033)
RECONCILIATION OF FUNDS					
Total funds brought forward		466,527	32,155	498,682	733,715
TOTAL FUNDS CARRIED FORWARD		<u>468,391</u>	<u>12,231</u>	<u>480,622</u>	<u>498,682</u>

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Balance Sheet
31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	11	1,287	-	1,287	1,287
CURRENT ASSETS					
Debtors	12	61,350	-	61,350	18,317
Cash at bank and in hand		451,832	12,230	464,062	560,680
		<u>513,182</u>	<u>12,230</u>	<u>525,412</u>	<u>578,997</u>
CREDITORS					
Amounts falling due within one year	13	(46,077)	-	(46,077)	(81,602)
NET CURRENT ASSETS		<u>467,105</u>	<u>12,230</u>	<u>479,335</u>	<u>497,395</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>468,392</u>	<u>12,230</u>	<u>480,622</u>	<u>498,682</u>
NET ASSETS		<u>468,392</u>	<u>12,230</u>	<u>480,622</u>	<u>498,682</u>
FUNDS	15				
Unrestricted funds				468,392	466,527
Restricted funds				12,230	32,155
TOTAL FUNDS				<u>480,622</u>	<u>498,682</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/11/2024 and were signed on its behalf by:



 Mrs C Cashman - Trustee

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Cash Flow Statement
for the Year Ended 31 March 2024**

	Notes	31/3/24 £'	31/3/23 £
Cash flows from operating activities			
Cash generated from operations	1	(96,618)	(169,225)
Net cash used in operating activities		(96,618)	(169,225)
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,287)
Net cash provided by/(used in) investing activities		-	(1,287)
Change in cash and cash equivalents in the reporting period		(96,618)	(170,512)
Cash and cash equivalents at the beginning of the reporting period		560,680	731,192
Cash and cash equivalents at the end of the reporting period		464,062	560,680

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2024**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/24	31/3/23
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(18,060)	(235,033)
Adjustments for:		
(Increase)/decrease in debtors	(43,033)	48,123
(Decrease)/increase in creditors	(35,525)	17,685
Net cash used in operations	<u>(96,618)</u>	<u>(169,225)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank and in hand	560,680	(96,618)	464,062
	<u>560,680</u>	<u>(96,618)</u>	<u>464,062</u>
Total	<u>560,680</u>	<u>(96,618)</u>	<u>464,062</u>

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements
for the Year Ended 31 March 2024**

1. STATUTORY INFORMATION

Rotherham and District Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office can be found in the Report of the Trustees.

The presentation currency of the financial statements is in Pound Sterling (£).

The charity constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The charitable company's main sources of income are grants for the provision of services from Citizens Advice and RMBC. The contract with RMBC runs until 31 March 2024. A renewal of the grant has been agreed in principle up to 2027. The contract with Money Advice Service has also been renewed to 31 March 2025. Based on this the trustees believe that the company is a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. the following specific policies are applied:

Donations - income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Charitable activities - income from service contracts is accounted for when earned. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related service had not been performed by year end, the balance is carried forward as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Central costs are apportioned between funds based on staff time spent on projects.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 25% on cost

Tangible fixed assets are initially measured at cost. Subsequently, they are measured at cost less accumulated depreciation and impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of designated funds is set out in the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	31/3/24	31/3/23
	£	£
Donations	5,038	5,007

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/24	31/3/23
	Activity	£	£
Healthwatch SLA	Citizens Advice	120,059	109,890
Grants	Citizens Advice	1,002,395	1,024,388
		<u>1,122,454</u>	<u>1,134,278</u>

Grants received, included in the above, are as follows:

	31/3/24	31/3/23
	£	£
Core Grant	226,500	213,000
Money Advice Service	303,365	325,671
Social Prescribing	19,750	19,750
Universal Credit	144,749	139,744
BESN	-	14,161
	<u>694,364</u>	<u>712,326</u>
Carried forward	694,364	712,326

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	31/3/24	31/3/23
	£	£
Brought forward	694,364	712,326
Energy Advice Project	47,775	20,000
BESN Regional	-	13,194
Rotherfed	66,894	74,292
Flood Relief	10,290	24,695
Energy Saving Trust 22	-	11,025
CMAP	-	26,590
CCG	30,000	50,000
Prior year	334	-
Big Lottery	69,895	-
Homeless Advice Service	-	10,000
Cost of Living	-	15,000
Shared Prosperity Fund	-	4,995
Voluntary Action Rotherham	10,849	43,397
Hope Church	37,642	18,874
Guardian	27,789	-
Energy Outreach Project	6,563	-
	<u>1,002,395</u>	<u>1,024,388</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Citizens Advice	<u>1,016,995</u>	<u>128,557</u>	<u>1,145,552</u>

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Citizens Advice	<u>113,688</u>	<u>14,869</u>	<u>128,557</u>

Support costs, included in the above, are as follows:

	31/3/24 Citizens Advice £	31/3/23 Total activities £
Telephone	34,369	35,184
Postage and stationery	678	687
Advertising	7,703	7,395
Sundries	-	50
Subscriptions	7,336	9,203
Bank charges	622	938
IT equipment	26,239	20,097
Apportioned central costs	28,830	28,611
Legal and professional costs	5,990	4,516
Carried forward	<u>111,767</u>	<u>106,681</u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

6. SUPPORT COSTS - continued

	31/3/24 Citizens Advice £	31/3/23 Total activities £
Brought forward	111,767	106,681
Office equipment	1,921	2,130
Auditors' remuneration	14,869	7,829
	<u>128,557</u>	<u>116,640</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/24 £	31/3/23 £
Auditors' remuneration	<u>14,869</u>	<u>7,829</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

	31/3/24 £	31/3/23 £
Wages and salaries	875,676	881,031
Social security costs	71,179	66,376
Other pension costs	26,955	26,093
	<u>973,810</u>	<u>973,500</u>

The total amount of employee benefits received by key management personnel was £104,526 (2023: £51,654).

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

	31/3/24	31/3/23
Average Employees	<u>36</u>	<u>38</u>

No employees received emoluments in excess of £60,000.

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	5,007	-	5,007
Charitable activities			
Citizens Advice	337,890	796,388	1,134,278
Total	<u>342,897</u>	<u>796,388</u>	<u>1,139,285</u>
EXPENDITURE ON			
Charitable activities			
Citizens Advice	398,804	975,514	1,374,318
NET INCOME/(EXPENDITURE)	(55,907)	(179,126)	(235,033)
Transfers between funds	82,544	(82,544)	-
Net movement in funds	26,637	(261,670)	(235,033)
RECONCILIATION OF FUNDS			
Total funds brought forward	439,890	293,825	733,715
TOTAL FUNDS CARRIED FORWARD	<u>466,527</u>	<u>32,155</u>	<u>498,682</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023 and 31 March 2024	1,287
NET BOOK VALUE	
At 31 March 2024	1,287
At 31 March 2023	1,287

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Prepayments and accrued income	61,350	18,317

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Social security and other taxes	19,045	18,201
Accruals and deferred income	10,000	39,108
Accrued expenses	17,032	24,293
	<u>46,077</u>	<u>81,602</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/24	31/3/23
	£	£
Within one year	16,287	673
Between one and five years	67,639	-
	<u>83,926</u>	<u>673</u>

The above operating lease is in regards to the new premise for Rotherham & District Citizens Advice Bureau.

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	145,778	1,372	271,242	418,392
RMBC Central Contract	173,138	94,613	(267,751)	-
Healthwatch	6,225	(10,586)	4,361	-
Designated	50,000	-	-	50,000
Covid Grants	10,000	-	(10,000)	-
Adviceline	33,558	-	(33,558)	-
Innovation	32,828	-	(32,828)	-
Cost of Living	15,000	-	(15,000)	-
	466,527	85,399	(83,534)	468,392
Restricted funds				
Money Advice & Pensions Service	-	(20,007)	20,007	-
Social Prescribing	-	(6,654)	6,654	-
Universal Credit	-	(11,700)	11,700	-
Energy Advice Project	-	4,446	(4,446)	-
Rotherfed	(3,303)	(6,309)	9,612	-
Flood Relief	(9,168)	(1,405)	10,573	-
CCG	3,193	(5,583)	2,390	-
Big Lottery	-	12,229	1	12,230
Homeless Advice Service	1,277	(3,523)	2,246	-
Shared Prosperity Fund	2,469	(5,639)	3,170	-
Voluntary Action Rotherham	36,983	(54,464)	17,481	-
Hope Church	704	(1,189)	485	-
Guardian	-	(7,054)	7,054	-
Energy Outreach Project	-	3,393	(3,393)	-
	32,155	(103,459)	83,534	12,230
TOTAL FUNDS	498,682	(18,060)	-	480,622

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,373	(4,001)	1,372
RMBC Central Contract	226,500	(131,887)	94,613
Healthwatch	120,058	(130,644)	(10,586)
	<u>351,931</u>	<u>(266,532)</u>	<u>85,399</u>
Restricted funds			
Money Advice & Pensions Service	303,364	(323,371)	(20,007)
Social Prescribing	19,751	(26,405)	(6,654)
Universal Credit	144,749	(156,449)	(11,700)
Energy Advice Project	47,775	(43,329)	4,446
Rotherfed	66,894	(73,203)	(6,309)
Flood Relief	10,289	(11,694)	(1,405)
CCG	30,000	(35,583)	(5,583)
Big Lottery	69,896	(57,667)	12,229
Homeless Advice Service	-	(3,523)	(3,523)
Shared Prosperity Fund	-	(5,639)	(5,639)
Voluntary Action Rotherham	10,847	(65,311)	(54,464)
Hope Church	37,642	(38,831)	(1,189)
Guardian	27,791	(34,845)	(7,054)
Energy Outreach Project	6,563	(3,170)	3,393
	<u>775,561</u>	<u>(879,020)</u>	<u>(103,459)</u>
TOTAL FUNDS	<u><u>1,127,492</u></u>	<u><u>(1,145,552)</u></u>	<u><u>(18,060)</u></u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	140,773	5,007	-	145,780
RMBC Central Contract	154,010	(63,416)	82,544	173,138
Healthwatch	18,721	(12,498)	-	6,223
Designated	50,000	-	-	50,000
Covid Grants	10,000	-	-	10,000
Adviceline	33,558	-	-	33,558
Innovation	32,828	-	-	32,828
Cost of Living	-	15,000	-	15,000
	439,890	(55,907)	82,544	466,527
Restricted funds				
Energy Saving Trust	36,366	-	(36,366)	-
Money Advice & Pensions Service	-	(4,131)	4,131	-
Social Prescribing	-	(3,565)	3,565	-
Universal Credit	-	(3,930)	3,930	-
BESW/BESN/BESN Regional	-	9,817	(9,817)	-
Energy Advice Project	-	9,710	(9,710)	-
BESN Regional	-	8,850	(8,850)	-
Rotherfed	(26,142)	(6,443)	29,282	(3,303)
Flood Relief	2,198	(18,475)	7,109	(9,168)
Energy Saving Trust 22	273,770	(229,752)	(44,018)	-
CMAP	-	22,246	(22,246)	-
CCG	(3,396)	(4,886)	11,475	3,193
Refugee Action	11,029	-	(11,029)	-
Homeless Advice Service	-	1,277	-	1,277
Shared Prosperity Fund	-	2,469	-	2,469
Voluntary Action Rotherham	-	36,983	-	36,983
Hope Church	-	704	-	704
	293,825	(179,126)	(82,544)	32,155
TOTAL FUNDS	733,715	(235,033)	-	498,682

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,007	-	5,007
RMBC Central Contract	213,000	(276,416)	(63,416)
Healthwatch	109,890	(122,388)	(12,498)
Cost of Living	15,000	-	15,000
	<u>342,897</u>	<u>(398,804)</u>	<u>(55,907)</u>
Restricted funds			
Money Advice & Pensions Service	325,671	(329,802)	(4,131)
Social Prescribing	19,750	(23,315)	(3,565)
Universal Credit	139,744	(143,674)	(3,930)
BESW/BESN/BESN Regional	14,161	(4,344)	9,817
Energy Advice Project	20,000	(10,290)	9,710
BESN Regional	13,194	(4,344)	8,850
Rotherfed	74,292	(80,735)	(6,443)
Flood Relief	24,695	(43,170)	(18,475)
Energy Saving Trust 22	11,025	(240,777)	(229,752)
CMAP	26,590	(4,344)	22,246
CCG	50,000	(54,886)	(4,886)
Homeless Advice Service	10,000	(8,723)	1,277
Shared Prosperity Fund	4,995	(2,526)	2,469
Voluntary Action Rotherham	43,397	(6,414)	36,983
Hope Church	18,874	(18,170)	704
	<u>796,388</u>	<u>(975,514)</u>	<u>(179,126)</u>
TOTAL FUNDS	<u><u>1,139,285</u></u>	<u><u>(1,374,318)</u></u>	<u><u>(235,033)</u></u>

Unrestricted Funds

General Fund: The £213,000 is from the Local Authority (RMBC) in the form of a Commissioned Service Level Agreement to support the Bureau's core costs. This agreement is in place for £213,000 per annum and expires on 31 March 2024.

Unrestricted income includes the Healthwatch project which has the purpose of providing information, advice and support about local health and social care services.

Restricted Funds

Energy Advice Project

The project advises consumers on energy related matters with the aim of reducing fuel poverty amongst vulnerable clients.

Social Prescribing

Funding through Voluntary Action Rotherham to provide a range of non-clinical advice for patients referred from primary health care.

Money Advice & Pensions Service (MAPS)

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS - continued

Funding through Citizens Advice for the provision of face to face debt advice and financial guidance.

BESW/BESN/BESN Regional

The project advises consumers on energy related matters with the aim of reducing fuel poverty amongst vulnerable clients.

Universal Credit

Funding to help support vulnerable clients during the transition to the new universal credit benefit system.

Immigration

Immigration service both in the Rotherham Bureau and in Kiveton Park.

Macmillan

Funds are received in order to employ Macmillan staff in the bureau to provide support to those who have recently been diagnosed with cancer.

RMBC Immigration

A collaborative project that seeks to support EEA and Swiss nationals and their families in Rotherham to secure the appropriate status under the EU Settlement Scheme.

Energy Saving Trust

Funding received to support vulnerable energy customers. The funding received for the project spans two financial years and therefore the balance of funds includes funds received in advance for next year.

Rotherfed

Funding to deliver one to one advice, group support, volunteer recruitment and marketing & development of the service to the residents of Rotherham & District.

Flood Relief

Funding received to provide advice for flood victims.

RMBC Grants

Funding received primarily to help those who are struggling to afford essentials due to the impact of Covid-19.

Refugee Action

Funding for immigration advice and support.

CMAF

Funding received for the carbon monoxide advice project.

COMF

Funding received to support clients suffering from mental health illnesses.

CCG

Funding received for a cancer advocacy service.

Homeless Advice Service

Funding received to offer advice to the homeless community.

Shared Prosperity Fund

Funding for the delivery of positive activities to help individuals struggling with the cost-of-living crisis.

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. MOVEMENT IN FUNDS - continued

Voluntary Action Rotherham

Funding received to deliver services in line with the Open Arms project.

Hope church

Funding received to provide advice to those requesting or accessing food provision from Rotherham Foodbank, or those that Rotherham Foodbank identify as facing destitution.

Designated Funds

These funds are set aside to cover the proposed office relocation in the near future.

Transfers between funds

Transfers consist of any remaining funds that Rotherham and District CAB can keep, for projects that have ended. Any restricted projects continuing are carried forward in a separate fund balance.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Accounts

REGISTERED COMPANY NUMBER: 04276910 (England and Wales)
REGISTERED CHARITY NUMBER: 1089261

Report of the Trustees and
Audited Financial Statements for the Year Ended 31 March 2023
for
Rotherham and District Citizens Advice
Bureau

Landin Wilcock & Co
Statutory Auditor
68 Queen Street
Sheffield
South Yorkshire
S1 1WR

**Rotherham and District Citizens Advice
Bureau**

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for the Year Ended 31 March 2023**

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**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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

Objectives and aims

In setting out the charity's objectives and planning its significant activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The broad objectives and the detailed activities set out below highlight some of the key benefits open to a wide cross section of society.

The principal objective, as set out in the Articles of Association, is to promote any charitable purposes 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 communities in Rotherham Borough and the wider area.

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Review of activities for the year ended 31 March 2023

The charity enables people of the Rotherham Metropolitan Borough area to gain access to free, impartial, independent and confidential advice and any assistance they need to help them fully participate within the community. To this end it strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, through being unable to express their needs effectively. It also uses its best endeavours to exercise a responsible influence on the development of social policies both locally and nationally.

In 2021 Rotherham Metropolitan Borough Council (RMBC) awarded CARD with a three year grant for £213,000 per year, as part of the new advice model that included the use of Refernet and an additional 2 days per week immigration advice. RMBC staff remain pleased with CARD as we continue to deliver on, and often exceed, the grant targets. Indeed at the end of this reporting period RMBC invited CARD to tender for a further 3 year grant. This has now been agreed in principle giving us significant financial reassurance for the period up to 2027. Whilst the funding is important it is also critical to us that we remain the partner of choice for RMBC in the core areas of our delivery.

Whilst the impact of Covid is fortunately mostly behind us the lack of a significant town centre "office" continues to impact how we deliver our services, with the majority of advice being provided through digital means, mostly over the phone, but also web chat and video. We remain committed to providing a Face to Face (F2F) service to those needing such an approach. One of the consequences of an absence of a town centre office has been to significantly extend in 2022/23 our outreach services offering F2F advice. We are now present in 21 locations across the borough which has not only supported our F2F offer but also made access to advice more accessible for those with inability to travel to the town centre. Additionally we continue to provide easy to access remote services to people in their communities. This is a model we will continue to operate even when we return to the town centre.

We are now in discussion with RMBC on the plans for the redevelopment of the market site and our space within this. Whilst this is still subject to change we would hope to be back in the town centre by 2025. However the nature of what this will look like has been significantly influenced by our experiences since 2020.

2022/23 has been a very successful year in meeting, or in many cases exceeding, our targets. Thus against a target from RMBC to deliver 10,000 clients contacted we actually delivered 17,391 and had a total number of client contacts across all services of 24,061, which is an increase from 22,687 in 2021/22. The four main areas of enquiry this year were benefits, debt, utilities and housing. Last year benefits was the top enquiry area and continued that trend this year. The highest number of second tier social policy issues recorded for the year for benefit advice was the initial claiming stage followed by Personal Independence Payments.

Of particular note is the performance of the Debt team who after a difficult 2021/22 have in 2022/23 delivered close to their targets helping 1854 people and achieving 90% of their target. One area that has been more challenging is Help to Claim where whilst we helped 232 people we only achieved 73% of our set target. However this achievement is in line with all other service providers and a review of how the targets are set and evaluated is underway.

We continue to be a sub-contract partner of the Rotherham Social Prescribing Service (SPS) which is a project funded by Rotherham Integrated Care Board (ICB) and provides advice to clients who have a long term health condition by way of a home visit. The contract holder is Voluntary Action Rotherham (VAR). Due to our 2022/23 work achieving 133% of target, we have been recommissioned to deliver this service to 31st March 2024 with a higher target, we hope this project will continue beyond that.

We are now in our fourth year of delivering Rotherham Healthwatch service. RMBC remains very positive about the service we deliver in this area and the client's perspective that we offer back to the ICG.

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Whilst not as significant as in previous years due to the removal of Energy vouchers following the Government's decision to provide direct support in this area, we have continued to offer much help and support to those still facing energy poverty through a number of distinct projects. Due to over achieving our energy targets in 2022/23, we have been awarded a considerably higher target for 2023/24. The energy projects are funded through National Citizens Advice and include the Energy Advice Programme, and Energy Outreach Project. Furthermore, we still have access to Fuel Vouchers through a National Citizens Advice project which has been a huge help to the people of Rotherham.

Our Cancer Advocacy Service continues to be funded by the Rotherham ICB to the value of £30k per annum. Feedback from patients using the service continues to be excellent, with a number of really moving case studies showcasing how the service has impacted on their lives. This is an area that we know we could do more and we continue in discussions with the funder to see if they want to expand the service to meet the demand of all the different cancer site teams.

Another area where this is true is our support on Immigration. Whilst only funded to support 120 people each year last year we supported 363 and we know that there is an even greater currently unmet need.

Overall 2022/23 was a successful year in delivering on our Principle Objective as set out in our Articles of Association.

Public benefit

Citizens Advice Rotherham and District provides legal advice in any area of social law to the community of Rotherham to ensure its citizens do not suffer through a lack of knowledge of their rights and responsibilities. We actively work in support of raising issues of social injustice to enable improvements in social justice for all.

The local citizens advice's purpose is for the benefit of the community in Rotherham Metropolitan Borough Council via the advancement of education, the protection of health and the relief of poverty, sickness and distress, through the provision of a free, confidential and impartial service of advice, information and counsel for the public and to assist the implementation of such advice, information and counsel.

The public benefit that flows from the purpose by the advancement of education is increased knowledge and transferable vocational skills of those employees and volunteers who participate in Citizens Advice training and the creation of training and work experience opportunities leading to professional and personal development and to a better quality of life. The public benefit that flows from the protection of health is improvement in overall health and well-being, improving the quality of life of clients and their resourcefulness for living. The public benefit that flows from the relief of poverty is a reduction in poverty and hardship via the maximisation of client's income and a reduction in social isolation. These public benefits are provided through the provision of advice, information and advocacy on a number of different areas of Welfare Law such as social security benefits, debt advice and counselling, consumer, pension guidance, education, employment, health, housing, immigration, legal, relationships plus the training and volunteering opportunities we offer. This is evidenced through regular internal and external qualitative assessment and case studies; including regular collation of client data.

STRATEGIC REPORT

Achievement and performance

Charitable activities

Achievement of the charity's objectives is attained through the activities described above and is monitored by the trustees, staff and volunteers.

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2023**

STRATEGIC REPORT

Financial review

Reserves policy

The trustees have established the level of reserves that the charity ought to have (that is those funds that are freely available). Reserves are needed to bridge the gap between expenditure on services and receiving income from grants. The Board of Trustees consider it prudent to cover the equivalent of 3 months expenditure on their related activities. The total funds for 2023 are £498,682, which is a reduction of £235,033 from the previous year. However, as there was £293,825 of restricted funds carried forward from the previous year, the unrestricted reserves has actually increased by £26,637 for 2023. The actual unrestricted reserves at 31 March 2023 are £465,240 which is in surplus of our target figure, (based on the 2022/2023 expenditure of £1,374,316 minus partner payments of £308,833) of £266,370, by £198,869. In calculating reserves, the trustees have excluded from total funds tangible fixed assets of £1,287. However, the above doesn't take into account the designated funds of £50,000, set aside to fund the furnishing of our new building. If this is taken into account then the reserves are in surplus to our target figure by £148,869.

Designated Funds

These funds comprise unrestricted funds that have been set aside by the Board of Trustees for a particular purpose. Our main designated fund is to cover the cost of an expected office relocation in 2025. Further details are set out in the notes to the accounts.

Future plans

The major financial concern for the charity in the company year relates to the relatively short term funding perspective that is common in this sector. The continuation of our "core" funding from RMBC for a further three years provides some stability. However there remain potential implications of the ongoing MAPS review of the funding of debt advice and any possible impact that might have on CARD after the current funding cycle ends in 2025. At the same time it is likely there will be some further change to the Help to Claim project as funded by the DWP which will be rendered in 2023. Both these projects are being managed by Citizens Advice nationally and we are continuing to ensure we support them in their efforts to make the case to continue the funding by ensuring we hit our targets and provide quality advice. Our current big challenge is around the cost of living crisis, impacting clients on low incomes the most. We have seen a surge in demand for welfare advice, energy advice and support to access food parcels.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

The company is governed by a Board of Trustees, which is responsible for setting the strategic direction of the company and for establishing policy and line managing the CEO. His role is to oversee the day to day operations of the company. Trustees are appointed by the board following consideration of the skills and experience required. Up to a maximum of one third of the trustees can either be nominated by member organisations or co-opted members, and these can be appointed at an ordinary meeting of the trustees. All other trustees are appointed at the annual general meeting. All trustees shall retire from office at the third annual general meeting after appointment but may be re-elected. We appointed a number of new trustees in the past few months, but three have decided to stand down, we currently have seven trustees.

On initial appointment all trustees are briefed by the Chair and the Chief Executive Officer on the Local Citizens Advice's status, current Local Citizens Advice issues, the financial situation and plans for the future. An induction pack is given to all new trustees which includes the following documents:

- a copy of the last two management committee minutes
- financial committee minutes
- annual report and statement of accounts
- the 'Essential Trustee - What You Need To Know', a publication by the Charities Commission

As soon as possible after induction, trustees are offered the opportunity to attend external online training on governance as well as being required to do online training on GDPR responsibilities. Additionally, they are given access to Citizens Advice Trustee Board training information, a comprehensive package of information on the roles and responsibilities of trustees.

Arrangements for setting remuneration of key management personnel

Rotherham and District Citizens Advice LCA does, from time to time, review staff pay scales in response to cost of living increases or recruitment challenges. When such a need arises we undertake a review of similar advertised posts in the area and present a business case for the salary change to the finance and HR sub-committees, who will consider the recommendation and make a decision. In the event a change is agreed this will be formally reported to the full trustee board at their next meeting.

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Structure

The Board of Trustees (Management Committee) decides on the strategic policies to pursue based on the information disseminated from the sub committees. Meetings are held once each quarter. The Board of Trustees have the final say on all key appointments of staff and will sit on interview panels where appropriate. Any Local Citizens Advice involvement in projects must be ratified by the Board; however, the Chief Executive is responsible for identifying potential projects and partnerships. Day to day staffing issues are dealt with by the Chief Executive and discussed at the Board meeting; any disciplinary or grievance procedures are dealt with through the Board or the HR Sub-Committee as appropriate. Day to day expenditure is authorised by the Chief Executive up to £1,000, anything over £1,000 requires two authorised signatories.

Below the main board is the Finance Committee. The Finance Committee consists of Treasurer and at least two other trustees, plus the Chief Executive, Finance Director and Projects & Services Director. Meetings are held once every two months in between the Board of Trustee meetings.

The role of the Finance Committee is as follows:

- To oversee financial control of the LCA.
- To receive reports from the CEO and Finance Officer including monthly and cumulative financial management reports.
- To approve and establish appropriate financial procedures.
- To review financial procedures at appropriate intervals and at least annually.
- To receive and review the Annual Accounts and recommend as appropriate to the full Board of Trustees.
- To ensure all financial policies, procedures and reporting structures meet and comply with the requirements of the Citizens Advice Membership Scheme, the Companies Act and the Charities Commission.

A HR Sub Committee made up of three trustees, one of whom is the Chair, the CEO, finance director and the training, quality and welfare director, also sits below the main board and meets once every two months.

Its purpose is:

To oversee all staff related processes and policies. To receive regular reports from the CEO including:

- an annual staffing plan and to recommend as appropriate to the Board (and once agreed progress against this).
- progress against the training and development plan.
- feedback from any staff attitude survey and the action plan arising from this.
- to support the Chair in recruiting the LCA CEO and to oversee all recruitment policies and procedures within the LCA.
- to discharge, in the first instance, board responsibilities in relation to grievance and disciplinary procedures.

Risk management

The trustees have identified and reviewed the risks to which the charity is exposed to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The risk register is reviewed 6 monthly or in the event of a significant change of circumstances. The controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04276910 (England and Wales)

Registered Charity number

1089261

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2023**

Registered office

27 Howard Street
Rotherham
South Yorkshire
S65 1JQ

Trustees

Dr N A Kitchen
Mr J Dickinson
Mr R Colefax (appointed 25.8.22)
Mr R G Hill (appointed 25.8.22)
Ms C Cashman
Mr M Taylor
Ms E Dearle
Mr C Johnson (appointed 24.8.22) (resigned 4.4.23)
Ms H Khatib (appointed 30.11.22) (resigned 27.6.23)
Mr W O Osunde (resigned 14.10.22)
Ms J Rhind (resigned 20.5.22)
Ms J Hollingworth (resigned 13.2.23)

Company Secretary

Mrs M J Mitchell

Auditors

Landin Wilcock & Co
Statutory Auditor
68 Queen Street
Sheffield
South Yorkshire
S1 1WR

Bankers

Unity Trust Bank Plc
9 Brindley Place
4 Oozells Square
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Report of the Trustees
for the Year Ended 31 March 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

AUDITORS

The auditors, Landin Wilcock & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 02/10/23 and signed on the board's behalf by:

.....
Dr N A Kitchen, Trustee

**Report of the Independent Auditors to the Members of
Rotherham and District Citizens Advice
Bureau**

Opinion

We have audited the financial statements of Rotherham and District Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

**Report of the Independent Auditors to the Members of
Rotherham and District Citizens Advice
Bureau**

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Report of the Independent Auditors to the Members of
Rotherham and District Citizens Advice
Bureau**

Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- minimal reliance was placed upon the operating effectiveness of internal controls in the design and performance of our substantive procedures;
- discussions were held with management considering known or suspected non compliance with laws, regulations and fraud;
- journal entries were reviewed for any entries made outside the ordinary reporting processes with particular emphasis on those with unusual account combinations, entries crediting incoming resources and those without specific descriptions;
- management assumptions in their significant accounting estimates were challenged and scrutinised.

There are inherent limitations in the audit procedures described above, and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one from resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

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.



Tom Henshaw ACA (Senior Statutory Auditor)
for and on behalf of Landin Wilcock & Co
Statutory Auditor
68 Queen Street
Sheffield
South Yorkshire
S1 1WR

Date: 07/11/2023

**Rotherham and District Citizens Advice
Bureau**

**Statement of Financial Activities
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	5,007	-	5,007	17,137
Charitable activities	4				
Citizens Advice		337,890	796,388	1,134,278	1,276,860
Total		<u>342,897</u>	<u>796,388</u>	<u>1,139,285</u>	<u>1,293,997</u>
EXPENDITURE ON					
Charitable activities	5				
Citizens Advice		398,804	975,514	1,374,318	1,159,069
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(55,907) 82,544	(179,126) (82,544)	(235,033) -	134,928 -
Net movement in funds		<u>26,637</u>	<u>(261,670)</u>	<u>(235,033)</u>	<u>134,928</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		439,890	293,825	733,715	598,787
TOTAL FUNDS CARRIED FORWARD		<u><u>466,527</u></u>	<u><u>32,155</u></u>	<u><u>498,682</u></u>	<u><u>733,715</u></u>

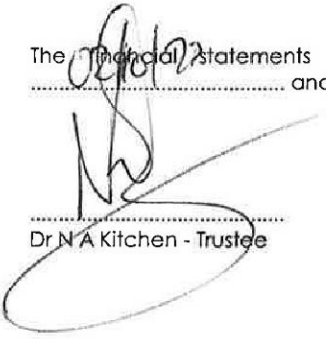
The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau (Registered number: 04276910)**

**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
FIXED ASSETS					
Tangible assets	11	1,287	-	1,287	-
CURRENT ASSETS					
Debtors	12	18,317	-	18,317	66,440
Cash at bank and in hand		528,525	32,155	560,680	731,192
		<u>546,842</u>	<u>32,155</u>	<u>578,997</u>	<u>797,632</u>
CREDITORS					
Amounts falling due within one year	13	(81,602)	-	(81,602)	(63,917)
NET CURRENT ASSETS		<u>465,240</u>	<u>32,155</u>	<u>497,395</u>	<u>733,715</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>466,527</u>	<u>32,155</u>	<u>498,682</u>	<u>733,715</u>
NET ASSETS		<u>466,527</u>	<u>32,155</u>	<u>498,682</u>	<u>733,715</u>
FUNDS	15				
Unrestricted funds				466,527	439,890
Restricted funds				<u>32,155</u>	<u>293,825</u>
TOTAL FUNDS				<u>498,682</u>	<u>733,715</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:


.....
Dr N A Kitchen - Trustee

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Cash Flow Statement
for the Year Ended 31 March 2023**

Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities		
Cash generated from operations 1	(169,225)	62,477
Net cash (used in)/provided by operating activities	<u>(169,225)</u>	<u>62,477</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(1,287)	-
Net cash (used in)/provided by investing activities	<u>(1,287)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	<u>(170,512)</u>	<u>62,477</u>
Cash and cash equivalents at the beginning of the reporting period	<u>731,192</u>	<u>668,715</u>
Cash and cash equivalents at the end of the reporting period	<u><u>560,680</u></u>	<u><u>731,192</u></u>

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Cash Flow Statement
for the Year Ended 31 March 2023**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/23	31/3/22
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(235,033)	134,928
Adjustments for:		
Decrease/(increase) in debtors	48,123	(34,411)
Increase/(decrease) in creditors	17,685	(38,040)
Net cash (used in)/provided by operations	<u>(169,225)</u>	<u>62,477</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	731,192	(170,512)	560,680
	<u>731,192</u>	<u>(170,512)</u>	<u>560,680</u>
Total	<u>731,192</u>	<u>(170,512)</u>	<u>560,680</u>

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. STATUTORY INFORMATION

Rotherham and District Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office can be found in the Report of the Trustees.

The presentation currency of the financial statements is in Pound Sterling (£).

The charity constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The charitable company's main sources of income are grants for the provision of services from Citizens Advice and RMBC. The contract with RMBC runs until 31 March 2024. A renewal of the grant has been agreed in principle up to 2027. The contract with Money Advice Service has also been renewed to 31 March 2025. Based on this the trustees believe that the company is a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. the following specific policies are applied:

Donations - income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Charitable activities - income from service contracts is accounted for when earned. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related service had not been performed by year end, the balance is carried forward as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Central costs are apportioned between funds based on staff time spent on projects.

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

Tangible fixed assets are initially measured at cost. Subsequently, they are measured at cost less accumulated depreciation and impairment losses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of designated funds is set out in the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	5,007	5,053
Other income	-	12,084
	<u>5,007</u>	<u>17,137</u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

4. INCOME FROM CHARITABLE ACTIVITIES

		31/3/23	31/3/22
	Activity	£	£
Healthwatch SLA	Citizens Advice	109,890	91,200
Grants	Citizens Advice	1,024,388	1,185,660
		<u>1,134,278</u>	<u>1,276,860</u>

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
Core Grant	213,000	213,000
Money Advice Service	325,671	320,301
Social Prescribing	19,750	15,000
Universal Credit	139,744	105,059
BESN	14,161	13,098
Macmillan	-	14,023
RMBC Immigration	-	6,410
Energy Advice Project	20,000	25,800
BESN Regional	13,194	12,975
Energy Saving Trust	-	7,351
Rotherfed	74,292	38,913
Flood Relief	24,695	24,695
Energy Saving Trust 22	11,025	352,995
CMAF	26,590	11,040
COMF	-	5,000
CCG	50,000	20,000
Homeless Advice Service	10,000	-
Cost of Living	15,000	-
Shared Prosperity Fund	4,995	-
Voluntary Action Rotherham	43,397	-
Hope Church	18,874	-
	<u>1,024,388</u>	<u>1,185,660</u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Citizens Advice	1,257,678	116,640	1,374,318

6. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Citizens Advice	108,811	7,829	116,640

Support costs, included in the above, are as follows:

	31/3/23 Citizens Advice £	31/3/22 Total activities £
Telephone	35,184	29,413
Postage and stationery	687	1,183
Advertising	7,395	3,671
Sundries	50	25
Subscriptions	9,203	5,302
Bank charges	938	646
IT equipment	20,097	8,512
Apportioned central costs	28,611	23,334
Legal and professional costs	4,516	1,185
Office equipment	2,130	-
Auditors' remuneration	7,829	7,835
	<u>116,640</u>	<u>81,106</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23 £	31/3/22 £
Auditors' remuneration	7,829	7,835

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	881,031	740,055
Social security costs	66,376	54,505
Other pension costs	26,093	20,420
	<u>973,500</u>	<u>814,980</u>

The total amount of employee benefits received by key management personnel was £51,654 (2022: £47,309).

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

	31/3/23	31/3/22
	38	37
Average Employees	<u>38</u>	<u>37</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,142	8,995	17,137
Charitable activities			
Citizens Advice	304,199	972,661	1,276,860
Total	<u>312,341</u>	<u>981,656</u>	<u>1,293,997</u>
EXPENDITURE ON			
Charitable activities			
Citizens Advice	282,059	877,010	1,159,069
NET INCOME	30,282	104,646	134,928
Transfers between funds	<u>(2,028)</u>	<u>2,028</u>	<u>-</u>
Net movement in funds	28,254	106,674	134,928

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	411,636	187,151	598,787
TOTAL FUNDS CARRIED FORWARD	<u>439,890</u>	<u>293,825</u>	<u>733,715</u>
11. TANGIBLE FIXED ASSETS			
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	23,410	14,688	38,098
Additions	-	1,287	1,287
Disposals	(23,410)	(14,688)	(38,098)
At 31 March 2023	<u>-</u>	<u>1,287</u>	<u>1,287</u>
DEPRECIATION			
At 1 April 2022	23,410	14,688	38,098
Eliminated on disposal	(23,410)	(14,688)	(38,098)
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>
NET BOOK VALUE			
At 31 March 2023	<u>-</u>	<u>1,287</u>	<u>1,287</u>
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	31/3/23 £	31/3/22 £	
Prepayments and accrued income	<u>18,317</u>	<u>66,440</u>	

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Social security and other taxes	18,201	15,481
Other creditors	-	294
Accruals and deferred income	39,108	34,985
Accrued expenses	24,293	13,157
	<u>81,602</u>	<u>63,917</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	673	1,383
Between one and five years	-	673
	<u>673</u>	<u>2,056</u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	140,773	5,007	-	145,780
RMBC Central Contract	154,010	(63,416)	82,544	173,138
Healthwatch	18,721	(12,498)	-	6,223
Designated	50,000	-	-	50,000
Covid Grants	10,000	-	-	10,000
Adviceline	33,558	-	-	33,558
Innovation	32,828	-	-	32,828
Cost of Living	-	15,000	-	15,000
	439,890	(55,907)	82,544	466,527
Restricted funds				
Energy Saving Trust	36,366	-	(36,366)	-
Money Advice & Pensions Service	-	(4,131)	4,131	-
Social Prescribing	-	(3,565)	3,565	-
Universal Credit	-	(3,930)	3,930	-
BESW/BESN/BESN Regional	-	9,817	(9,817)	-
Energy Advice Project	-	9,710	(9,710)	-
BESN Regional	-	8,850	(8,850)	-
Rotherfed	(26,142)	(6,443)	29,282	(3,303)
Flood Relief	2,198	(18,475)	7,109	(9,168)
Energy Saving Trust 22	273,770	(229,752)	(44,018)	-
CMAP	-	22,246	(22,246)	-
CCG	(3,396)	(4,886)	11,475	3,193
Refugee Action	11,029	-	(11,029)	-
Homeless Advice Service	-	1,277	-	1,277
Shared Prosperity Fund	-	2,469	-	2,469
Voluntary Action Rotherham	-	36,983	-	36,983
Hope Church	-	704	-	704
	293,825	(179,126)	(82,544)	32,155
TOTAL FUNDS	733,715	(235,033)	-	498,682

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,007	-	5,007
RMBC Central Contract	213,000	(276,416)	(63,416)
Healthwatch	109,890	(122,388)	(12,498)
Cost of Living	15,000	-	15,000
	<u>342,897</u>	<u>(398,804)</u>	<u>(55,907)</u>
Restricted funds			
Money Advice & Pensions Service	325,671	(329,802)	(4,131)
Social Prescribing	19,750	(23,315)	(3,565)
Universal Credit	139,744	(143,674)	(3,930)
BESW/BESN/BESN Regional	14,161	(4,344)	9,817
Energy Advice Project	20,000	(10,290)	9,710
BESN Regional	13,194	(4,344)	8,850
Rotherfed	74,292	(80,735)	(6,443)
Flood Relief	24,695	(43,170)	(18,475)
Energy Saving Trust 22	11,025	(240,777)	(229,752)
CMAF	26,590	(4,344)	22,246
CCG	50,000	(54,886)	(4,886)
Homeless Advice Service	10,000	(8,723)	1,277
Shared Prosperity Fund	4,995	(2,526)	2,469
Voluntary Action Rotherham	43,397	(6,414)	36,983
Hope Church	18,874	(18,170)	704
	<u>796,388</u>	<u>(975,514)</u>	<u>(179,126)</u>
TOTAL FUNDS	<u><u>1,139,285</u></u>	<u><u>(1,374,318)</u></u>	<u><u>(235,033)</u></u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	139,476	1,297	-	140,773
RMBC Central Contract	120,373	35,665	(2,028)	154,010
Healthwatch	25,401	(6,680)	-	18,721
Designated	50,000	-	-	50,000
Covid Grants	10,000	-	-	10,000
Adviceline	33,558	-	-	33,558
Innovation	32,828	-	-	32,828
	<u>411,636</u>	<u>30,282</u>	<u>(2,028)</u>	<u>439,890</u>
Restricted funds				
Energy Saving Trust	159,538	(123,172)	-	36,366
Money Advice & Pensions Service	-	(3,096)	3,096	-
Social Prescribing	-	(6,832)	6,832	-
Universal Credit	-	(12,071)	12,071	-
BESW/BESN/BESN Regional	-	8,858	(8,858)	-
Macmillan	-	(59)	59	-
RMBC Immigration	-	(2,130)	2,130	-
Energy Advice Project	-	16,235	(16,235)	-
BESN Regional	-	8,239	(8,239)	-
Rotherfed	14,172	(40,314)	-	(26,142)
Flood Relief	2,412	(214)	-	2,198
Energy Saving Trust 22	-	273,770	-	273,770
CMAF	-	11,040	(11,040)	-
COMF	-	(4,146)	4,146	-
CCG	-	(3,396)	-	(3,396)
Refugee Action	11,029	(18,066)	18,066	11,029
	<u>187,151</u>	<u>104,646</u>	<u>2,028</u>	<u>293,825</u>
TOTAL FUNDS	<u>598,787</u>	<u>134,928</u>	<u>-</u>	<u>733,715</u>

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,287	(3,990)	1,297
RMBC Central Contract	215,855	(180,190)	35,665
Healthwatch	91,200	(97,880)	(6,680)
	312,342	(282,060)	30,282
Restricted funds			
Energy Saving Trust	16,345	(139,517)	(123,172)
Money Advice & Pensions Service	320,301	(323,397)	(3,096)
Social Prescribing	15,000	(21,832)	(6,832)
Universal Credit	105,059	(117,130)	(12,071)
BESW/BESN/BESN Regional	13,098	(4,240)	8,858
Macmillan	14,023	(14,082)	(59)
RMBC Immigration	6,410	(8,540)	(2,130)
Energy Advice Project	25,800	(9,565)	16,235
BESN Regional	12,975	(4,736)	8,239
Rotherfed	38,913	(79,227)	(40,314)
Flood Relief	24,695	(24,909)	(214)
Energy Saving Trust 22	352,996	(79,226)	273,770
CMAF	11,040	-	11,040
COMF	5,000	(9,146)	(4,146)
CCG	20,000	(23,396)	(3,396)
Refugee Action	-	(18,066)	(18,066)
	981,655	(877,009)	104,646
TOTAL FUNDS	1,293,997	(1,159,069)	134,928

Unrestricted Funds

General Fund: The £213,000 is from the Local Authority (RMBC) in the form of a Commissioned Service Level Agreement to support the Bureau's core costs. This agreement is in place for £213,000 per annum and expires on 31 March 2024.

Unrestricted income includes the Healthwatch project which has the purpose of providing information, advice and support about local health and social care services.

Restricted Funds

Energy Advice Project

The project advises consumers on energy related matters with the aim of reducing fuel poverty amongst vulnerable clients.

Social Prescribing

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

Funding through Voluntary Action Rotherham to provide a range of non-clinical advice for patients referred from primary health care.

Money Advice & Pensions Service (MAPS)

Funding through Citizens Advice for the provision of face to face debt advice and financial guidance.

BESW/BESN/BESN Regional

The project advises consumers on energy related matters with the aim of reducing fuel poverty amongst vulnerable clients.

Universal Credit

Funding to help support vulnerable clients during the transition to the new universal credit benefit system.

Immigration

Immigration service both in the Rotherham Bureau and in Kiveton Park.

Macmillan

Funds are received in order to employ Macmillan staff in the bureau to provide support to those who have recently been diagnosed with cancer.

RMBC Immigration

A collaborative project that seeks to support EEA and Swiss nationals and their families in Rotherham to secure the appropriate status under the EU Settlement Scheme.

Energy Saving Trust

Funding received to support vulnerable energy customers. The funding received for the project spans two financial years and therefore the balance of funds includes funds received in advance for next year.

Rotherfed

Funding to deliver one to one advice, group support, volunteer recruitment and marketing & development of the service to the residents of Rotherham & District.

Flood Relief

Funding received to provide advice for flood victims.

RMBC Grants

Funding received primarily to help those who are struggling to afford essentials due to the impact of Covid-19.

Refugee Action

Funding for immigration advice and support.

CMAF

Funding received for the carbon monoxide advice project.

COMF

Funding received to support clients suffering from mental health illnesses

CCG

Funding received for a cancer advocacy service.

**Rotherham and District Citizens Advice
Bureau**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

Homeless Advice Service

Funding received to offer advice to the homeless community.

Shared Prosperity Fund

Funding for the delivery of positive activities to help individuals struggling with the cost-of-living crisis

Voluntary Action Rotherham

Funding received to deliver services in line with the Open Arms project.

Hope church

Funding received to provide advice to those requesting or accessing food provision from Rotherham Foodbank, or those that Rotherham Foodbank identify as facing destitution.

Designated Funds

These funds are set aside to cover the proposed office relocation in the near future.

Transfers between funds

Transfers consist of any remaining funds that Rotherham and District CAB can keep, for projects that have ended. Any restricted projects continuing are carried forward in a separate fund balance.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Accounts

REGISTERED COMPANY NUMBER: 04276910 (England and Wales)
REGISTERED CHARITY NUMBER: 1089261

Rotherham and District Citizens
Advice Bureau

Financial Statements For The Year Ended 31 March 2022

Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
The Old Grammar School
13 Moorgate Road
Rotherham
South Yorkshire
S60 2EN

Rotherham and District Citizens
Advice Bureau

Contents of the Financial Statements
For The Year Ended 31 March 2022

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Rotherham and District Citizens
Advice Bureau
Report of the Trustees
For The Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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

Objectives and aims

In setting out the charity's objectives and planning its significant activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The broad objectives and the detailed activities set out below highlight some of the key benefits open to a wide cross section of society.

The principal objective, as set out in the Articles of Association, is to promote any charitable purposes 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 communities in Rotherham Borough and the wider area.

Review of activities for the year ended 31 March 2022

The charity enables people of the Rotherham Metropolitan Borough area to gain access to free, impartial, independent and confidential advice and any assistance they need to help them fully participate within the community. To this end it strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, through being unable to express their needs effectively. It also uses its best endeavours to exercise a responsible influence on the development of social policies both locally and nationally.

In 2021 Rotherham Metropolitan Borough Council (RMBC) awarded CARD with a three year grant for £213,000 per year, as part of the new advice model that included the use of Refemet and an additional 2 days per week immigration advice. RMBC staff remain pleased with CARD as we continue to deliver on, and often exceed, the grant targets. The second year of Covid has impacted on how we deliver our services, with the majority of advice being provided through digital means, mostly over the phone, but also web chat and video. Having said that, we have increased the reach and quantity of advice provided, but at the cost of not doing so much complex casework as we did in the old model. Our debt team struggled to fully achieve their targets, due to changes in how clients sought debt advice during the pandemic, but since January 2022 they are back on or exceeding their targets.

After a few years of discussions RMBC decided to redevelop the market place around where our office is and in order to do this they needed to knock down the RAIN building. We moved out in October 2021 and the work to bring the building down was completed in June 2022. The plan is to redevelop the units opposite where the RAIN building was, turning them into a smaller site for advice, with 6 interview rooms and an open plan space for staff and volunteers to work in. CARD remains committed to the plan, but the timeline has slipped to Nov 2023 and so we are also looking at any alternative sites that might be suitable and available sooner.

Over the past 12 months we have seen 12,445 new enquiries, with over 28,000 client contacts and 29,000 different issues dealt with. The four main areas of enquiry were benefits, debt, immigration and housing, last year benefits was the top enquiry area. The highest number of second tier social policy issues recorded for the year for benefit advice was for Personal Independence Payments.

The Money Advice & Pension Service decided to cancel the bidding process for a new contract. This was a big relief to our team as their performance in the previous 12 months meant we were excluded from bidding. This has now been rectified and the team are working hard to ensure we are in a good place to bid when the next round happens. Our other projects are delivering well and due to their expansion we have recruited a full time Projects & Services Director to oversee the different projects we run. We are now in our third year of delivering Rotherham Healthwatch service, the council have increased the funding and extended by one year, allowing us to employ three full time staff and the team are having a positive impact on the delivery of health and social care services across the borough.

**Rotherham and District Citizens
Advice Bureau**

**Report of the Trustees
For The Year Ended 31 March 2022**

We continue to be a sub-contract partner of the Rotherham Social Prescribing Service (SPS) which is a project funded by Rotherham Clinical Commissioning Group and provides advice to clients who have a long term health condition by way of a home visit. The contract holder is Voluntary Action Rotherham (VAR). We have been recommissioned to deliver this service to 31st March 2023, we hope this project will continue beyond that.

We were successful in securing further funding from the DWP contract to provide help to new claimants of Universal Credit. This project was refunded at a reduced level by the DWP and only 65 of 140 local Citizens Advice that were previously funded, received new funding. The good work of the team in 2021 meant we were able to bid. We received an uplift in our funding, increasing our staffing from 2.2 FTE to 3FTE.

Energy Advice Project funding was received through Citizens Advice and elsewhere, this is funded through fines on energy companies as well as government funding and is delivered to support the training of frontline workers and to help raise awareness for customers as to the best energy saving advice. We also provided another successful round of prepayment metre energy vouchers, supporting about 1000 families to access free energy. The team continues to beat their targets and has a big impact on our work locally.

The three year pilot of our Cancer Advocacy Service funded by Macmillan to July 2021 was refunded by the Rotherham CCG to the value of £30k per annum. This was insufficient to replace the outgoing project manager with a full time replacement, so the board decided to use reserves to bridge the gap. The project has already reached full capacity and we are in discussions with the funder to see if they want to expand the service to meet the demand of all the different cancer site teams. Feedback from patients using the service continues to be excellent, with a number of really moving case studies showcasing how the service has impacted on their lives.

Community advice work has also continued apace, with the delivery of our Big Lottery funded partnership with Rotherfed, providing advice and support to community groups to make their money go further. We were also able to deliver advice to clients who suffered in the floods of 2019, this work was funded by the South Yorkshire Community Foundation and runs for 3 years.

With the exception of the MAPS funded debt service, CARD has met all the service level agreement targets last year and this has only been possible with the excellent work of our paid staff and the very generous support, and excellent work, of our volunteers. We are grateful for all their hard work and dedication to supporting clients.

Public benefit

Citizens Advice Rotherham and District provides legal advice in any area of social law to the community of Rotherham to ensure its citizens do not suffer through a lack of knowledge of their rights and responsibilities. We actively work in support of raising issues of social injustice to enable improvements in social justice for all.

The local citizens advice's purpose is for the benefit of the community in Rotherham Metropolitan Borough Council via the advancement of education, the protection of health and the relief of poverty, sickness and distress, through the provision of a free, confidential and impartial service of advice, information and counsel for the public and to assist the implementation of such advice, information and counsel.

The public benefit that flows from the purpose by the advancement of education is increased knowledge and transferable vocational skills of those employees and volunteers who participate in Citizens Advice training and the creation of training and work experience opportunities leading to professional and personal development and to a better quality of life. The public benefit that flows from the protection of health is improvement in overall health and well-being, improving the quality of life of clients and their resourcefulness for living. The public benefit that flows from the relief of poverty is a reduction in poverty and hardship via the maximisation of client's income and a reduction in social isolation. These public benefits are provided through the provision of advice, information and advocacy on a number of different areas of Welfare Law such as social security benefits, debt advice and counselling, consumer, pension guidance, education, employment, health, housing, immigration, legal, relationships plus the training and volunteering opportunities we offer. This is evidenced through regular internal and external qualitative assessment and case studies; including regular collation of client data.

ACHIEVEMENT AND PERFORMANCE

Achievement and Performance

Achievement of the charity's objectives is attained through the activities described above and is monitored by the trustees, staff and volunteers.

Fundraising

The charity does not carry out any significant public fundraising activities.

**Rotherham and District Citizens
Advice Bureau**

**Report of the Trustees
For The Year Ended 31 March 2022**

FINANCIAL REVIEW

Reserves policy

The trustees have established the level of reserves that the charity ought to have (that is those funds that are freely available). Reserves are needed to bridge the gap between expenditure on services and receiving income from grants. The Board of Trustees consider it prudent to cover the equivalent of 3 months expenditure on their related activities. The actual unrestricted reserves at 31 March 2022 are £439,890 which is in surplus of our target figure, based on the 2021/2022 expenditure of £1,159,069 minus partner payments of £213,761 needing reserves of £236,327. In calculating reserves, the trustees have excluded from total funds tangible fixed assets of £nil. However, the above doesn't take into account the designated funds of £50,000, set aside to fund the furnishing of our new building. If this is taken into account then the reserves are in surplus to our target figure by £186,327.

Designated Funds.

These funds comprise unrestricted funds that have been set aside by the Board of Trustees for a particular purpose. Our designated fund is to cover the cost of an expected office relocation in 2023.

FUTURE PLANS

The major financial concern for the charity in the company year relates to a number of significant funders having contracts up for review before March 2023. There are still the potential implications of MAPS reviewing the funding of debt advice and possible impact that might have on CARD as well as the possible continuation of the Help to Claim project funded by the DWP. Both these projects are being managed by Citizens Advice nationally and we are continuing to ensure we support them in their efforts to make the case to continue the funding by ensuring we hit our targets and provide quality advice. Our current big challenge is around the cost of living crisis, impacting clients on low incomes the most. We have seen a surge in demand for welfare advice, energy advice and support to access food parcels. We are working closely with local community food banks and looking into how we might integrate advice and information to the provision of food in the coming years.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

Trustees

The company is governed by a Board of Trustees, which is responsible for setting the strategic direction of the company and for establishing policy and line managing the CEO. He has now been in post for nearly six years, his role is to oversee the day to day operations of the company. Trustees are appointed by the board following consideration of the skills and experience required. Up to a maximum of one third of the trustees can either be nominated by member organisations or co-opted members, and these can be appointed at an ordinary meeting of the trustees. All other trustees are appointed at the annual general meeting. All trustees shall retire from office at the third annual general meeting after appointment but may be re-elected. We appointed a number of new trustees in the past few months, but three have decided to stand down, we currently have nine trustees.

On initial appointment all trustees are briefed by the Chair and the Chief Executive Officer on the Local Citizens Advice's status, current Local Citizens Advice issues, the financial situation and plans for the future. An induction pack is given to all new trustees which includes the following documents:

- a copy of the last two management committee minutes
- financial committee minutes
- annual report and statement of accounts
- the 'Essential Trustee - What You Need To Know', a publication by the Charities Commission

As soon as possible after induction, trustees are offered the opportunity to attend external online training on governance as well as being required to do online training on GDPR responsibilities. Additionally, they are given access to Citizens Advice Trustee Board training information, a comprehensive package of information on the roles and responsibilities of trustees.

Arrangements for setting remuneration of key management personnel

Rotherham and District Citizens Advice LCA does, from time to time, review staff pay scales in response to cost of living increases or recruitment challenges. When such a need arises we undertake a review of similar advertised posts in the area and present a business case for the salary change to the finance and HR sub-committees, who will consider the recommendation and make a decision. In the event a change is agreed this will be formally reported to the full trustee board at their next meeting.

**Rotherham and District Citizens
Advice Bureau**

**Report of the Trustees
For The Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Structure

The Board of Trustees (Management Committee) decides on the strategic policies to pursue based on the information disseminated from the sub committees. Meetings are held once each quarter. The Board of Trustees have the final say on all key appointments of staff and will sit on interview panels where appropriate. Any Local Citizens Advice involvement in projects must be ratified by the Board; however, the Chief Executive is responsible for identifying potential projects and partnerships. Day to day staffing issues are dealt with by the Chief Executive and discussed at the Board meeting; any disciplinary or grievance procedures are dealt with through the Board or the HR Sub-Committee as appropriate. Day to day expenditure is authorised by the Chief Executive up to £1000, anything over £1000 requires two authorised signatories.

Below the main board is the Finance Committee. The Finance Committee consists of the Treasurer and at least two other trustees, plus the Chief Executive and the Finance Officer. Meetings are held once every two months in between the Board of Trustee meetings.

The role of the Finance Committee is as follows:

To oversee financial control of the LCA.

To receive reports from the CEO and Finance Officer including monthly and cumulative financial management reports.

To approve and establish appropriate financial procedures.

To review financial procedures at appropriate intervals and at least annually.

To receive and review the Annual Accounts and recommend as appropriate to the full Board of Trustees.

To ensure all financial policies, procedures and reporting structures meet and comply with the requirements of the Citizens Advice Membership Scheme, the Companies Act and the Charities Commission.

A HR Sub-Committee made up of three trustees, one of whom is the Chair, also sits below the main board and meets once every two months.

Its purpose is:

To oversee all staff related processes and policies. To receive regular reports from the CEO including:

- an annual staffing plan and to recommend as appropriate to the Board (and once agreed progress against this)
- progress against the training and development plan
- feedback from any staff attitude survey and the action plan arising from this.
- to support the Chair in recruiting the LCA CEO and to oversee all recruitment policies and procedures within the LCA.
- to discharge, in the first instance, board responsibilities in relation to grievance and disciplinary procedures.

Risk management

The trustees have identified and reviewed the risks to which the charity is exposed to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The risk register is reviewed 6 monthly or in the event of a significant change of circumstances.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04276910 (England and Wales)

Registered Charity number

1089261

Registered office

27 Howard Street
Rotherham
South Yorkshire
S65 1JQ

**Rotherham and District Citizens
Advice Bureau**

**Report of the Trustees
For The Year Ended 31 March 2022**

Trustees

Ms Jean Rhind (resigned 20.5.2022)
Mr Nicholas Kitchen
Ms Eleanor Dearle
Ms Julie Hollingworth
Mr Mike Taylor
Mr William Osamuyi Osunde (resigned 14.10.2022)
Mr Russell Paul Hancock (resigned 17.11.2021)
Ms Celia Cashman (appointed 8.9.2021)
Mr Jason Dickinson (appointed 8.9.2021)
Mr Clive Johnson (appointed 24.8.2022)
Mr Graham Richard Hill (appointed 25.8.2022)
Mr Ryan Thomas Coleflax (appointed 25.8.2022)

Chief Executive Officer

Mr Nick Bussey

Company Secretary

Mrs Melanie Jane Mitchell

Auditors

Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
The Old Grammar School
13 Moorgate Road
Rotherham
South Yorkshire
S60 2EN

Bankers

Unity Trust bank Plc
Nine Brindleyplace
4 Oozells Square
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rotherham and District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

Rotherham and District Citizens
Advice Bureau

Report of the Trustees
For The Year Ended 31 March 2022

This report has been prepared in accordance with the special provisions of Part 16 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on *21st November 2022* and signed on its behalf by:


.....
Mr Nicholas Kitchen - Trustee

Report of the Independent Auditors to the Trustees of
Rotherham and District Citizens
Advice Bureau

Opinion

We have audited the financial statements of Rotherham and District Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Report of the Independent Auditors to the Trustees of
Rotherham and District Citizens
Advice Bureau

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims and fraud;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including review of nominal ledger transactions and other adjustments for appropriateness and evaluating the business rationale of any significant transactions outside the normal course of business;
- Evaluate the underlying assumptions and review the future budgets to support the going concern assessment.

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

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
The Old Grammar School
13 Moorgate Road
Rotherham
South Yorkshire
S60 2EN

Date: 23/11/2022

**Rotherham and District Citizens
Advice Bureau**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	8,142	8,995	17,137	34,176
Charitable activities					
Citizens advice	4	<u>304,199</u>	<u>972,661</u>	<u>1,276,860</u>	<u>1,356,530</u>
Total		<u>312,341</u>	<u>981,656</u>	<u>1,293,997</u>	<u>1,390,706</u>
 EXPENDITURE ON					
Charitable activities	5				
Citizens advice		<u>282,059</u>	<u>877,010</u>	<u>1,159,069</u>	<u>984,427</u>
NET INCOME		<u>30,282</u>	<u>104,646</u>	<u>134,928</u>	<u>406,279</u>
 Transfers between funds	18	<u>(2,028)</u>	<u>2,028</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>28,254</u>	<u>106,674</u>	<u>134,928</u>	<u>406,279</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>411,636</u>	<u>187,151</u>	<u>598,787</u>	<u>192,508</u>
 TOTAL FUNDS CARRIED FORWARD		<u>439,890</u>	<u>293,825</u>	<u>733,715</u>	<u>598,787</u>

The notes form part of these financial statements

**Rotherham and District Citizens
Advice Bureau**

**Balance Sheet
31 March 2022**

	Notes	2022 £	2021 £
CURRENT ASSETS			
Debtors	13	66,440	32,029
Cash at bank and in hand		<u>731,192</u>	<u>668,715</u>
		797,632	700,744
CREDITORS			
Amounts falling due within one year	14	(63,917)	(66,972)
NET CURRENT ASSETS		<u>733,715</u>	<u>633,772</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		733,715	633,772
CREDITORS			
Amounts falling due after more than one year	15	-	(34,985)
NET ASSETS		<u>733,715</u>	<u>598,787</u>
FUNDS	18		
Unrestricted funds		439,890	411,636
Restricted funds		<u>293,825</u>	<u>187,151</u>
TOTAL FUNDS		<u>733,715</u>	<u>598,787</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21st November 2022 and were signed on its behalf by:


Mr Nicholas Kitchen - Trustee

The notes form part of these financial statements

**Rotherham and District Citizens
Advice Bureau**

**Cash Flow Statement
For The Year Ended 31 March 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>62,477</u>	<u>479,339</u>
Net cash provided by operating activities		<u>62,477</u>	<u>479,339</u>
Change in cash and cash equivalents in the reporting period		62,477	479,339
Cash and cash equivalents at the beginning of the reporting period		<u>668,715</u>	<u>189,376</u>
Cash and cash equivalents at the end of the reporting period		<u>731,192</u>	<u>668,715</u>

The notes form part of these financial statements

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Cash Flow Statement
For The Year Ended 31 March 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	134,928	406,279
Adjustments for:		
Increase in debtors	(34,411)	(14,878)
(Decrease)/increase in creditors	<u>(38,040)</u>	<u>87,938</u>
Net cash provided by operations	<u>62,477</u>	<u>479,339</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>668,715</u>	<u>62,477</u>	<u>731,192</u>
	<u>668,715</u>	<u>62,477</u>	<u>731,192</u>
Total	<u>668,715</u>	<u>62,477</u>	<u>731,192</u>

The notes form part of these financial statements

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements
For The Year Ended 31 March 2022**

1. STATUTORY INFORMATION

Rotherham and District Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office can be found in the Report of the Trustees.

The presentation currency of the financial statements is in Pound Sterling (£).

The charity constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The charitable company's main sources of income are grants for the provision of services from Citizens Advice and RMBC. The contract with RMBC has been renewed until 31 March 2024. The contract with Money Advice Service expired on 31 March 2022, with a 26 month extension secured after the year end. Based on this the trustees believe that the company is a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

Donations - income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Charitable activities - income from service contracts is accounted for when earned. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related service had not been performed by the year end, the balance is carried forward as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Central costs are apportioned between funds based on staff time spent on projects.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

2. ACCOUNTING POLICIES - continued

Fund accounting

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of designated funds is set out in the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	5,053	5,000
Grants	-	26,687
Other income	<u>12,084</u>	<u>2,489</u>
	<u>17,137</u>	<u>34,176</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
The Big Lottery	-	9,550
BEIS Remote	-	7,137
Covid grants	<u>-</u>	<u>10,000</u>
	<u>-</u>	<u>26,687</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
		£	£
Healthwatch SLA	Activity	91,200	91,200
Grants	Citizens advice	<u>1,185,660</u>	<u>1,265,330</u>
		<u>1,276,860</u>	<u>1,356,530</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Core Grant	213,000	200,000
Immigration	-	40,000
SYCF	-	5,000
Money Advice Service	320,301	325,274
Social Prescribing	15,000	14,000
Universal Credit	105,059	103,506
BESW	-	2,500
BESN	13,008	10,306
Macmillan	14,023	33,781
RMBC immigration	6,410	24,572
Energy Advice Project	25,800	17,550
BESN Regional	12,976	8,498
Coalfields CIT	<u>-</u>	<u>20,000</u>
Carried forward	725,666	802,957

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	2022 £	2021 £
Brought forward	725,666	802,957
Refugee Action	-	30,000
RMBC Grants	-	70,000
Flood Relief	24,695	14,405
Barrow Cadbury Trust	-	20,000
Rotherfed	38,913	20,422
Energy Saving Trust	7,351	232,450
Innovation	-	36,000
Adviceline	-	34,000
Healthwatch	-	5,096
Energy Saving Trust (2022)	352,995	-
CMAF	11,040	-
COMF	5,000	-
CCG	20,000	-
	<u>1,185,660</u>	<u>1,265,330</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Citizens advice	<u>1,077,963</u>	<u>81,106</u>	<u>1,159,069</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	814,980	726,576
Premises costs	20,524	32,200
Staff and volunteer expenses	28,698	15,834
Energy redress vouchers	213,761	106,912
	<u>1,077,963</u>	<u>881,522</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Citizens advice	<u>73,271</u>	<u>7,835</u>	<u>81,106</u>

Support costs, included in the above, are as follows:

	2022 Citizens advice £	2021 Total activities £
Telephone	29,413	18,660
Postage and stationery	1,183	528
Advertising	3,671	2,586
Miscellaneous expenses	25	24
Subscriptions	5,302	5,397
Bank Charges	646	790
IT equipment	8,512	36,351
Apportioned central costs	23,334	30,700
Legal and professional costs	<u>1,185</u>	<u>1,437</u>
Carried forward	73,271	96,473

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

7. SUPPORT COSTS - continued

	2022 Citizens advice £	2021 Total activities £
Brought forward	73,271	96,473
Office equipment	-	2,556
Auditors' remuneration	<u>7,835</u>	<u>3,876</u>
	<u>81,106</u>	<u>102,905</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	<u>7,835</u>	<u>3,876</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

No trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

There were no trustee expenses in the year (2021: None).

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	740,055	662,411
Social security costs	54,505	47,435
Other pension costs	<u>20,420</u>	<u>16,730</u>
	<u>814,980</u>	<u>726,576</u>

There are no termination payments included in wages and salaries (2021: none).

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

	2022	2021
Average number of employees	<u>37</u>	<u>33</u>

No employees received emoluments in excess of £60,000.

The total amount of employee benefits received by key management personnel was £47,309 (2021: £40,002).

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	17,489	16,687	34,176
Charitable activities			
Citizens advice	<u>366,296</u>	<u>990,234</u>	<u>1,356,530</u>
Total	<u>383,785</u>	<u>1,006,921</u>	<u>1,390,706</u>
EXPENDITURE ON			
Charitable activities			
Citizens advice	<u>223,835</u>	<u>760,592</u>	<u>984,427</u>
NET INCOME	<u>159,950</u>	<u>246,329</u>	<u>406,279</u>
Transfers between funds	<u>60,834</u>	<u>(60,834)</u>	<u>-</u>
Net movement in funds	<u>220,784</u>	<u>185,495</u>	<u>406,279</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>190,852</u>	<u>1,656</u>	<u>192,508</u>
TOTAL FUNDS CARRIED FORWARD	<u>411,636</u>	<u>187,151</u>	<u>598,787</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021 and 31 March 2022	<u>23,410</u>	<u>14,688</u>	<u>38,098</u>
DEPRECIATION			
At 1 April 2021 and 31 March 2022	<u>23,410</u>	<u>14,688</u>	<u>38,098</u>
NET BOOK VALUE			
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>66,440</u>	<u>32,029</u>

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	15,481	14,428
Other creditors	294	1,547
Deferred income	34,985	24,695
Accrued expenses	<u>13,157</u>	<u>26,302</u>
	<u>63,917</u>	<u>66,972</u>

	2022 £	2021 £
Deferred income < 1 year		
Deferred income at 1 April 2021	24,695	-
Resources deferred in the year	34,985	24,695
Amounts released from previous years	<u>(24,695)</u>	<u>-</u>
Deferred income at 31 March 2022	<u>34,985</u>	<u>24,695</u>

Deferred income represents grants received in advance.

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	<u>-</u>	<u>34,985</u>

	2022 £	2021 £
Deferred income > 1 year		
Deferred income at 1 April 2021	34,985	-
Resources deferred in the year	-	34,985
Amounts released from previous years	<u>(34,985)</u>	<u>-</u>
Deferred income at 31 March 2022	<u>-</u>	<u>34,985</u>

Deferred income represents grants received in advance.

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	1,383	10,619
Between one and five years	<u>673</u>	<u>1,346</u>
	<u>2,056</u>	<u>11,965</u>

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Current assets	503,807	293,825	797,632	700,744
Current liabilities	(63,917)	-	(63,917)	(66,972)
Long term liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34,985)</u>
	<u>439,890</u>	<u>293,825</u>	<u>733,715</u>	<u>598,787</u>

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

18. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	139,476	1,297	-	140,773
Designated	50,000	-	-	50,000
RMBC Central Contract	120,373	35,665	(2,028)	154,010
Covid grants	10,000	-	-	10,000
Healthwatch	25,401	(6,680)	-	18,721
Adviceline	33,558	-	-	33,558
Innovation	32,828	-	-	32,828
	411,636	30,282	(2,028)	439,890
Restricted funds				
MAPS	-	(3,096)	3,096	-
Social Prescribing	-	(6,832)	6,832	-
Universal Credit	-	(12,071)	12,071	-
BESN	-	8,858	(8,858)	-
MacMillan	-	(59)	59	-
RMBC Immigration	-	(2,130)	2,130	-
Energy Advice Project	-	16,235	(16,235)	-
BESN Regional	-	8,239	(8,239)	-
Energy Saving Trust	159,538	(123,172)	-	36,366
Rotherfed	14,172	(40,314)	-	(26,142)
Flood Relief	2,412	(214)	-	2,198
Refugee Action	11,029	(18,066)	18,066	11,029
Energy Saving Trust (2022)	-	273,770	-	273,770
CMAF	-	11,040	(11,040)	-
COMF	-	(4,146)	4,146	-
CCG	-	(3,396)	-	(3,396)
	187,151	104,646	2,028	293,825
TOTAL FUNDS	598,787	134,928	-	733,715

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,286	(3,989)	1,297
RMBC Central Contract	215,855	(180,190)	35,665
Healthwatch	91,200	(97,880)	(6,680)
	312,341	(282,059)	30,282
Restricted funds			
MAPS	320,301	(323,397)	(3,096)
Social Prescribing	16,000	(21,832)	(6,832)
Universal Credit	106,059	(117,130)	(12,071)
BESN	13,098	(4,240)	8,858
MacMillan	14,023	(14,082)	(59)
RMBC Immigration	6,410	(8,540)	(2,130)
Energy Advice Project	25,800	(9,565)	16,235
BESN Regional	12,975	(4,736)	8,239
Energy Saving Trust	16,345	(139,517)	(123,172)
Rotherfed	38,913	(79,227)	(40,314)
Flood Relief	24,695	(24,909)	(214)
Refugee Action	-	(18,066)	(18,066)
Energy Saving Trust (2022)	352,997	(79,227)	273,770
CMAF	11,040	-	11,040
COMF	5,000	(9,146)	(4,146)
CCG	20,000	(23,396)	(3,396)
	981,656	(877,010)	104,646
TOTAL FUNDS	1,293,997	(1,159,069)	134,928

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	78,575	7,089	53,813	139,477
Designated	50,000	-	-	50,000
RMBC Central Contract	62,277	51,074	7,021	120,372
Covid grants	-	10,000	-	10,000
Healthwatch	-	25,401	-	25,401
Adviceline	-	33,558	-	33,558
Innovation	-	32,828	-	32,828
	190,852	159,950	60,834	411,636
Restricted funds				
Immigration MIF	-	7,021	(7,021)	-
MAPS	-	32,162	(32,162)	-
BESW	-	2,500	(2,500)	-
BESN	-	9,473	(9,473)	-
RMBC Immigration	1,656	(1,656)	-	-
Energy Advice Project	-	4,164	(4,164)	-
BESN Regional	-	5,514	(5,514)	-
Energy Saving Trust	-	159,538	-	159,538
Rotherfed	-	14,172	-	14,172
Flood Relief	-	2,412	-	2,412
Refugee Action	-	11,029	-	11,029
	1,656	246,329	(60,834)	187,151
TOTAL FUNDS	192,508	406,279	-	598,787

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,489	(400)	7,089
RMBC Central Contract	200,000	(148,928)	51,074
Covid grants	10,000	-	10,000
Healthwatch	96,296	(70,895)	25,401
Adviceline	34,000	(442)	33,558
Innovation	36,000	(3,172)	32,828
	383,785	(223,835)	159,950
Restricted funds			
Immigration MIF	40,000	(32,979)	7,021
SYCF	5,000	(5,000)	-
MAPS	325,274	(293,112)	32,162
Social Prescribing	14,000	(14,000)	-
Big Lottery	9,550	(9,550)	-
Universal Credit	103,506	(103,506)	-
BESW	2,500	-	2,500
BESN	10,306	(833)	9,473
MacMillan	33,761	(33,761)	-
Coalfield CIT	20,000	(20,000)	-
RMBC Immigration	24,572	(26,228)	(1,656)
Energy Advice Project	17,550	(13,386)	4,164
BESN Regional	6,488	(974)	5,514
Energy Saving Trust	232,450	(72,912)	159,538
Rotherfed	20,422	(6,250)	14,172
Barrow Cadbury Trust	20,000	(20,000)	-
Flood Relief	14,405	(11,993)	2,412
RMBC Grants	70,000	(70,000)	-
BEIS Remote	7,137	(7,137)	-
Refugee Action	30,000	(18,971)	11,029
	1,006,921	(760,592)	246,329
TOTAL FUNDS	1,390,706	(984,427)	406,279

Unrestricted Funds

General Fund: The £213,000 is from the Local Authority (RMBC) in the form of a Commissioned Service Level Agreement to support the Bureau's core costs. This agreement is in place for £213,000 per annum and expires on 31 March 2024.

Unrestricted income includes the Healthwatch project which has the purpose of providing information, advice and support about local health and social care services.

Restricted Funds

Energy Advice Project

The Project advises consumers on energy related matters with the aim of reducing fuel poverty amongst vulnerable clients.

Social Prescribing

Funding through Voluntary Action Rotherham to provide a range of non-clinical advice for patients referred from primary health care.

Money Advice & Pensions Service (MAPS)

Funding through Citizens Advice for the provision of face to face debt advice and financial guidance.

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2022**

18. MOVEMENT IN FUNDS - continued

BESW/BESN/BESN Regional

The Project advises consumers on energy related matters with the aim of reducing fuel poverty amongst vulnerable clients.

Universal Credit

Funding to help support vulnerable clients during the transition to the new universal credit benefit system.

Immigration

Immigration service both in the Rotherham Bureau and in Kiveton Park.

Macmillan

Funds are received in order to employ Macmillan staff in the bureau to provide support to those who have recently been diagnosed with cancer.

RMBC Immigration

A collaborative project that seeks to support EEA and Swiss nationals and their families in Rotherham to secure the appropriate status under the EU Settlement Scheme.

Energy Saving Trust

Funding received to support vulnerable energy customers. The funding received for the project spans two financial years and therefore the balance of funds includes funds received in advance for next year.

Rotherfed

Funding to deliver one to one advice, group support, volunteer recruitment and marketing & development of the service to the residents of Rotherham & District.

Flood Relief

Funding received to provide advice for flood victims.

RMBC Grants

Funding received primarily to help those who are struggling to afford essentials due to the impact of Covid-19.

Refugee Action

Funding for immigration advice and support.

CMAF

Funding received for the carbon monoxide advice project.

COMF

Funding received to support clients suffering from mental health illnesses.

CCG

Funding received for a cancer advocacy service.

Designated Funds

These funds are set aside to cover the proposed office relocation in 2023.

Transfers between funds

Transfers consist of any remaining funds that Rotherham and District CAB can keep, for projects that have ended. Any restricted projects continuing are carried forward in a separate fund balance.

Rotherham and District Citizens
Advice Bureau

Notes to the Financial Statements - continued
For The Year Ended 31 March 2022

19. EMPLOYEE BENEFIT OBLIGATIONS

There were outstanding contributions to the company defined contribution pension scheme at the year end of £3,078 (2021: £5,748).

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Accounts

REGISTERED COMPANY NUMBER: 04276910 (England and Wales)
REGISTERED CHARITY NUMBER: 1089261

Rotherham and District Citizens
Advice Bureau

Financial Statements For The Year Ended 31 March 2021

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		COMPANIES HOUSE	
	A10	*AAHXSMMW* 24/11/2021	#221
		COMPANIES HOUSE	

Allotts Business Services Ltd, Statutory Auditor
Chartered Accountants
The Old Grammar School
13 Moorgate Road
Rotherham
South Yorkshire
S60 2EN

Rotherham and District Citizens
Advice Bureau

Contents of the Financial Statements
For The Year Ended 31 March 2021

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**Rotherham and District Citizens
Advice Bureau (Registered number: 04276910)**

**Report of the Trustees
For The Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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

Objectives and aims

In setting out the charity's objectives and planning its significant activities, the trustees have given careful consideration to the Charity Commission's guidance on public benefit. The broad objectives and the detailed activities set out below highlight some of the key benefits open to a wide cross section of society.

The principal objective, as set out in the Articles of Association, is to promote any charitable purposes 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 communities in Rotherham Borough and the wider Yorkshire area.

Review of activities for the year ended 31 March 2021

The charity enables people of the Rotherham Metropolitan Borough area to gain access to free, impartial, independent and confidential advice and any assistance they need to help them fully participate within the community. To this end it strives to ensure that individuals do not suffer through lack of knowledge of their rights and responsibilities or of the services available to them, through being unable to express their needs effectively. It also uses its best endeavours to exercise a responsible influence on the development of social policies both locally and nationally.

This year has been an extraordinary year, with the Covid-19 pandemic forcing everyone to review how they work and in particular pushing local Citizens Advice to the front of the local response. Citizens Advice Rotherham was able to smoothly shift to a home working service a week before the lockdown began and we continued to deliver digital advice via phone, web chat and video throughout the year. In fact, so successful was the changeover that we were able to increase the total number of clients seen, we reached hard to support client groups seeing an increase in client numbers from older people, disabled people and younger people. Appointments were no longer needed, as we advised most clients on the day they were contacted, a considerable improvement on the 4 weeks wait prior to the lockdown.

We also had another hugely successful year fundraising for new projects. We were able to focus on the most vulnerable parts of our community, developing new services around scam awareness, supporting flood victims, energy services and developing a new partnership with Rotherham Federation, helping local communities make their money go further. We were also fortunate to receive a lot of covid support funding and this enabled us to recruit more trainee advisers and therefore help more local people access advice when they needed it.

As a consequence of our switch to a digital service we saw some fluctuations in demand. For example the lockdown, and some changes in debt recovery rules, led to a massive drop off in the number of debt clients we were seeing and the team ended the year on about 40% of their target. The DWP funded Help to Claim service also saw a drop off of demand, but this picked up by the end of the summer. By the end of the year Citizens Advice Rotherham had helped 8491 new clients and we dealt with 43011 issues, this was not as many as last year, the drop due to reduction in debt enquiries. Once again the highest number of second tier social policy issues recorded for the year for benefit advice was for Personal Independence Payments. The highest number of second tier issues recorded for the year for debt advice was for Council tax arrears followed by unsecured personal loans.

One of our major new services this year has been the Healthwatch contract. CARD bid via a public tender and were awarded a three year contract to raise awareness of health and social welfare issues across the borough. We TUPE'd the Healthwatch manager from the previous organisation and supported her to recruit a Community Engagement Officer and Research & Campaigns Officer. The Healthwatch manager also recruited a Steering Group of independent volunteers, who set the direction and workload of the service. Together the team has been able to have a major impact on the work of Healthwatch in the community, providing good evidence and research and supporting local people to have a voice. From a CARD perspective we have also benefited from the increased awareness of health related issues and the integration of the two services has been mutually beneficial.

The Money Advice project continued to be funded through the Money Advice and Pensions Service. They are allocated funding from the central Government via a levy on the financial services industry. The funding for Local Citizens Advice is via Citizens Advice nationally and this contract was renewed to March 2022 by MAPS, but a review of this funding is planned and out to tender in July 2021. There is a risk that we will lose all or part of the funding, but we have the reserves now to cope with any unexpected changes in our funder base.

**Rotherham and District Citizens
Advice Bureau (Registered number: 04276910)**

**Report of the Trustees
For The Year Ended 31 March 2021**

We continue to be a sub-contract partner of the Rotherham Social Prescribing Service (SPS) which is a project funded by Rotherham Clinical Commissioning Group and the contract holder is Voluntary Action Rotherham (VAR). We have been recommissioned to deliver this service to 31st March 2022 with an uplift in our funding to £15,000 for a 2 day service. We provide advice to clients, who have a long term health condition and are referred to us from their GP, by way of a home visit.

Energy Advice Project funding was received through Citizens Advice, this is funded through levies on energy companies and is delivered to support the training of frontline workers and to help raise awareness for customers as to the best energy deals available and on their rights. Once again we built on the previous year's successful delivery around energy advice, we were awarded 140 client switching appointments and by the end of the 8 months programme we delivered 185.

Our Cancer Advocacy Service continues to beat all expectations of demand. This is a project supporting patients newly diagnosed with cancer and funded by Macmillan to July 2021. Feedback from patients using the service has been incredible, with a number of really moving case studies showcasing how the service has impacted on their lives. The Clinical Commissioning Group has agreed to fund the service from August 2021 with £30k per year.

Overall CARD has met all the service level agreement targets last year, except the Debt and Help to Claim service, but both those two funders understood the reasons for the underperformance. This has only been possible with the excellent work of our paid staff and the very generous support of our volunteers. We are grateful for all their hard work and dedication to supporting clients.

Public benefit

Citizens Advice Rotherham and District provides legal advice in any area of social law to the community of Rotherham to ensure its citizens do not suffer through a lack of knowledge of their rights and responsibilities. We actively work in support of raising issues of social injustice to enable improvements in social justice for all.

The local citizens advice's purpose is for the benefit of the community in Rotherham Metropolitan Borough Council via the advancement of education, the protection of health and the relief of poverty, sickness and distress, through the provision of a free, confidential and impartial service of advice, information and counsel for the public and to assist the implementation of such advice, information and counsel.

The public benefit that flows from the purpose by the advancement of education is increased knowledge and transferable vocational skills of those employees and volunteers who participate in Citizens Advice training and the creation of training and work experience opportunities leading to professional and personal development and to a better quality of life. The public benefit that flows from the protection of health is improvement in overall health and well-being, improving the quality of life of clients and their resourcefulness for living. The public benefit that flows from the relief of poverty is a reduction in poverty and hardship via the maximisation of client's income and a reduction in social isolation. These public benefits are provided through the provision of advice, information and advocacy on a number of different areas of Welfare Law such as social security benefits, debt advice and counselling, consumer, pension guidance, education, employment, health, housing, immigration, legal, relationships plus the training and volunteering opportunities we offer. This is evidenced through regular internal and external qualitative assessment and case studies, including regular collation of client data.

ACHIEVEMENT AND PERFORMANCE

Achievement and Performance

Achievement of the charity's objectives is attained through the activities described above and is monitored by the trustees, staff and volunteers.

Fundraising

The charity does not carry out any significant public fundraising activities.

FINANCIAL REVIEW

Reserves policy

Total reserves amounted to £598,787, consisting of unrestricted reserves of £411,636 and restricted reserves of £187,151. The trustees have established the level of reserves that the charity ought to have (that is those funds that are freely available). Reserves are needed to bridge the gap between expenditure on services and receiving income from grants. The Board of Trustees consider it prudent to cover the equivalent of 3 months expenditure on their related activities. The actual free reserves at 31 March 2021 are £411,636 which is in surplus of our target figure of £219,379, based on the 2020/21 expenditure minus partner payments of £106,912. However, the above doesn't take into account the designated funds of £50,000. If this is taken into account then the reserves are in surplus of our target figure by £142,257.

**Rotherham and District Citizens
Advice Bureau (Registered number: 04276910)**

**Report of the Trustees
For The Year Ended 31 March 2021**

FINANCIAL REVIEW

Designated Funds.

These funds comprise unrestricted funds that have been set aside by the Board of Trustees for a particular purpose. Our main designated fund is to cover the cost of an expected office relocation in 2022/23.

FUTURE PLANS

The major financial concern for the charity in the company year relates to a number of significant funders having contracts up for review before March 2022. There are still the potential implications of MAPS reviewing the funding of debt advice and possible impact that might have on CARD as well as the possible continuation of the Help to Claim project funded by the DWP. Both these projects are being managed by Citizens Advice nationally and we are continuing to ensure we support them in their efforts to make the case to continue the funding by ensuring we hit our targets and provide quality advice. We have been successful in bringing in two new projects in 2020/21, the largest being a three year contract to deliver Healthwatch Rotherham from April 2020. This contract is worth £90,000 per year over three years and will enable CARD to help empower local residents to drive through improvements in the delivery and design of local health and social care services. A second new project has been funded by the Big Lottery and is in partnership with RotherFed. This project will generate an additional £50,000 per year over three years delivering a new service called Making Your Money Go Further and the start was delayed due to Covid to January 2021. The Clinical Commissioning Group has agreed to fund the cancer advocacy service from August 2021 with £30k per year indefinitely, which was previously funded by Macmillan but came to an end in July 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

Trustees

The company is governed by a Board of Trustees, which is responsible for setting the strategic direction of the company and for establishing policy. Our Chief Executive has now been in post for three years, his role is to oversee the day to day operations of the company. Trustees are appointed by the board following consideration of the skills and experience required. Up to a maximum of one third of the trustees can either be nominated by member organisations or co-opted members, and these can be appointed at an ordinary meeting of the trustees. All other trustees are appointed at the annual general meeting. All trustees shall retire from office at the third annual general meeting after appointment but may be re-elected. We have appointed four new trustees in the past twelve months, bringing our trustee number to nine.

On initial appointment all trustees are briefed by the Chair and the Chief Executive Officer on the Local Citizens Advice's status, current Local Citizens Advice issues, the financial situation and plans for the future. An induction pack is given to all new trustees which includes the following documents:

- a copy of the last two management committee minutes
- financial committee minutes
- annual report and statement of accounts
- the 'Essential Trustee - What You Need To Know', a publication by the Charities Commission

As soon as possible after induction, trustees are offered the opportunity to attend external training on governance. Additionally, they are given access to Citizens Advice Trustee Board training information, a comprehensive package of information on the roles and responsibilities of trustees.

Arrangements for setting remuneration of key management personnel

Rotherham and District Citizens Advice Bureau does, from time to time, review staff pay scales in response to recruitment challenges. When such a need arises we undertake a review of similar advertised posts in the area and present a business case for the salary change to the finance sub-committee, who will consider the recommendation and make a decision. In the event a change is agreed this will be formally reported to the full trustee board at their next meeting.

**Rotherham and District Citizens
Advice Bureau (Registered number: 04276910)**

**Report of the Trustees
For The Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Structure

The Board of Trustees (Management Committee) decides on the strategic policies to pursue based on the information disseminated from the sub committees. Meetings are held once each quarter. The Board of Trustees have the final say on all appointments of staff and will sit on interview panels. Any Local Citizens Advice involvement in projects must be ratified by the Board; however, the Chief Executive is responsible for identifying potential projects and partnerships. Day to day staffing issues are dealt with by the Chief Executive and discussed at the Board meeting; any disciplinary or grievance procedures are dealt with through the Board. Day to day expenditure is authorised by the Chief Executive up to £500, anything over £500 requires two authorised signatories.

Below the main board is the Finance Committee. The Finance Committee consists of The Chair, Treasurer and one other trustees plus the Chief Executive and the Finance Officer. Meetings are held once every two months in between the Board of Trustee meetings.

The role of the Finance Committee is as follows:

To oversee financial control of the Bureau.

To receive reports from the CEO and Finance Officer including monthly and cumulative financial management reports.

To approve and establish appropriate financial procedures.

To review financial procedures at appropriate intervals and at least annually.

To receive and review the Annual Accounts and recommend as appropriate to the full Board of Trustees.

To ensure all financial policies, procedures and reporting structures meet and comply with the requirements of the Citizens Advice Membership Scheme, the Companies Act and the Charities Commission.

A Staffing Sub Committee made up of three trustees, one of whom is the Chair, also sits below the main board and meets once every two months.

Its purpose is:

To oversee all staff related processes and policies. To receive regular reports from the CEO including:

- an annual staffing plan and to recommend as appropriate to the Board (and once agreed progress against this)
- progress against the training and development plan
- feedback from any staff attitude survey and the action plan arising from this.
- to support the Chair in recruiting the Bureau CEO and to oversee all recruitment policies and procedures within the Bureau.
- to discharge, in the first instance, board responsibilities in relation to grievance and disciplinary procedures.

Risk management

The trustees have identified and reviewed the risks to which the charity is exposed to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04276910 (England and Wales)

Registered Charity number

1089261

Registered office

The RAIN Building
Eastwood Lane
Rotherham
S65 1EQ

Rotherham and District Citizens
Advice Bureau (Registered number: 04276910)

Report of the Trustees
For The Year Ended 31 March 2021

Trustees

Mr Roger Newman (resigned 11.3.2021)
Ms Jean Rhind
Ms Lynsie Whyke (resigned 21.10.2020)
Mr Nicholas Kitchen
Ms Eleanor Dearle
Ms Julie Hollingworth
Mr Mike Taylor
Ms Ruby Smith (resigned 7.12.2020)
Mr William Osamuyi Osunde (appointed 21.12.2020)
Mr Russell Paul Hancock (appointed 4.3.2021)
Ms Celia Cashman (appointed 8.9.2021)
Mr Jason Dickinson (appointed 8.9.2021)

Chief Executive Officer

Mr Nick Bussey

Company Secretary

Mrs Melanie Jane Mitchell

Auditors

Allotts Business Services Ltd, Statutory Auditor
Chartered Accountants
The Old Grammar School
13 Moorgate Road
Rotherham
South Yorkshire
S60 2EN

Bankers

Unity Trust bank Plc
Nine Brindleyplace
4 Oozells Square
Birmingham
B1 2HB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rotherham and District Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

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

Rotherham and District Citizens
Advice Bureau (Registered number: 04276910)

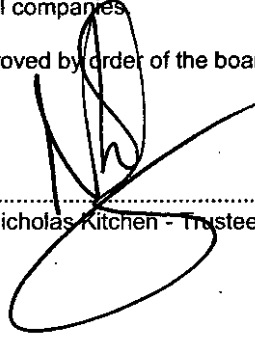
Report of the Trustees
For The Year Ended 31 March 2021

AUDITORS

The auditors, Allotts Business Services Ltd, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 25 October 2021 and signed on its behalf by:



.....
Mr Nicholas Kitchen - Trustee

Report of the Independent Auditors to the Trustees of
Rotherham and District Citizens
Advice Bureau

Opinion

We have audited the financial statements of Rotherham and District Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Report of the Independent Auditors to the Trustees of
Rotherham and District Citizens
Advice Bureau

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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:

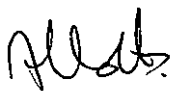
- Enquiry of management around actual and potential litigation and claims and fraud;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including review of nominal ledger transactions and other adjustments for appropriateness and evaluating the business rationale of any significant transactions outside the normal course of business;
- Evaluate the underlying assumptions and review the future budgets to support the going concern assessment.

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

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Allotts Business Services Ltd, Statutory Auditor
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
The Old Grammar School
13 Moorgate Road
Rotherham
South Yorkshire
S60 2EN

Date: 26 October 2021

**Rotherham and District Citizens
Advice Bureau**

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	17,489	16,687	34,176	23,497
Charitable activities	5				
Citizens advice		366,296	990,234	1,356,530	774,110
Other trading activities	4	-	-	-	6,338
Total		383,785	1,006,921	1,390,706	803,945
EXPENDITURE ON					
Charitable activities	6				
Citizens advice		223,835	760,592	984,427	731,036
NET INCOME		159,950	246,329	406,279	72,909
Transfers between funds	19	60,834	(60,834)	-	-
Net movement in funds		220,784	185,495	406,279	72,909
RECONCILIATION OF FUNDS					
Total funds brought forward		190,852	1,656	192,508	119,599
TOTAL FUNDS CARRIED FORWARD		411,636	187,151	598,787	192,508

The notes form part of these financial statements

**Rotherham and District Citizens
Advice Bureau (Registered number: 04276910)**

		<u>Balance Sheet</u>	
		<u>31 March 2021</u>	
	Notes	2021 £	2020 £
CURRENT ASSETS			
Debtors	14	32,029	17,151
Cash at bank and in hand		<u>668,715</u>	<u>189,376</u>
		700,744	206,527
CREDITORS			
Amounts falling due within one year	15	(66,972)	(14,019)
		<u>633,772</u>	<u>192,508</u>
NET CURRENT ASSETS			
		<u>633,772</u>	<u>192,508</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		633,772	192,508
CREDITORS			
Amounts falling due after more than one year	16	(34,985)	-
		<u>598,787</u>	<u>192,508</u>
NET ASSETS			
		<u>598,787</u>	<u>192,508</u>
FUNDS	19		
Unrestricted funds		411,636	190,852
Restricted funds		<u>187,151</u>	<u>1,656</u>
TOTAL FUNDS		<u>598,787</u>	<u>192,508</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

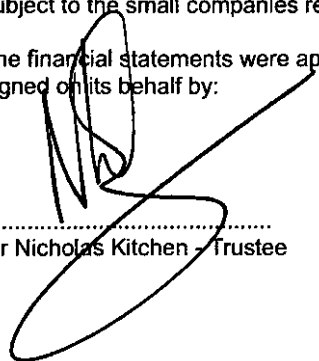
The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 October 2021 and were signed on its behalf by:


.....
Mr Nicholas Kitchen - Trustee

The notes form part of these financial statements

Rotherham and District Citizens
Advice Bureau

Cash Flow Statement
For The Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>479,339</u>	<u>31,670</u>
Net cash provided by operating activities		<u>479,339</u>	<u>31,670</u>
Change in cash and cash equivalents in the reporting period		479,339	31,670
Cash and cash equivalents at the beginning of the reporting period		<u>189,376</u>	<u>157,706</u>
Cash and cash equivalents at the end of the reporting period		<u>668,715</u>	<u>189,376</u>

The notes form part of these financial statements

Rotherham and District Citizens
Advice Bureau

Notes to the Cash Flow Statement
For The Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	406,279	72,909
Adjustments for:		
(Increase)/decrease in debtors	(14,878)	13,421
Increase/(decrease) in creditors	<u>87,938</u>	<u>(54,660)</u>
Net cash provided by operations	<u>479,339</u>	<u>31,670</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>189,376</u>	<u>479,339</u>	<u>668,715</u>
	<u>189,376</u>	<u>479,339</u>	<u>668,715</u>
Total	<u>189,376</u>	<u>479,339</u>	<u>668,715</u>

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements
For The Year Ended 31 March 2021**

1. STATUTORY INFORMATION

Rotherham and District Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office can be found in the Report of the Trustees.

The presentation currency of the financial statements is in Pound Sterling (£).

The charity constitutes a public benefit entity as defined by FRS 102.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The charitable company's main sources of income are grants for the provision of services from Citizens Advice and RMBC. Both contracts expired on 31 March 2021. Since the year end, a three year contract with RMBC has been renewed until 31 March 2024 and a one year contract with Money Advice Service has been renewed until 31 March 2022. Based on this the trustees believe that the company is a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied:

Donations - income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Charitable activities - income from service contracts is accounted for when earned. Where grants are considered to be performance related, income is recognised to the extent that the services outlined had been performed by the year end. Where income has been received but the related service had not been performed by the year end, the balance is carried forward as deferred income.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Central costs are apportioned between funds based on staff time spent on projects.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Rotherham and District Citizens
Advice Bureau

Notes to the Financial Statements - continued
For The Year Ended 31 March 2021

2. ACCOUNTING POLICIES - continued

Fund accounting

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of designated funds is set out in the financial statements.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

3. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	5,000	5,068
Grants	26,687	-
Other income	2,489	18,429
	<u>34,176</u>	<u>23,497</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
The Big Lottery	9,550	-
BEIS Remote	7,137	-
Covid grants	10,000	-
	<u>26,687</u>	<u>-</u>

4. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Room rental income	-	6,338

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Healthwatch SLA	Citizens advice	91,200	-
Grants	Citizens advice	1,265,330	774,110
		<u>1,356,530</u>	<u>774,110</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Core Grant	200,000	200,000
Immigration	40,000	40,000
SYCF	5,000	-
Money Advice Service	325,274	312,483
Social Prescribing	14,000	14,000
Universal Credit	103,506	105,833
BESW	2,500	2,000
Carried forward	690,280	674,316

Rotherham and District Citizens
Advice Bureau

Notes to the Financial Statements - continued
For The Year Ended 31 March 2021

5. INCOME FROM CHARITABLE ACTIVITIES - continued

	2021 £	2020 £
Brought forward	690,280	674,316
BESN	10,306	3,500
Macmillan	33,761	46,265
RMBC immigration	24,572	6,143
Energy Advice Project	17,550	24,265
BESN Regional	6,488	12,975
Coalfields CIT	20,000	6,646
Refugee Action	30,000	-
RMBC Grants	70,000	-
Flood Relief	14,405	-
Barrow Cadbury Trust	20,000	-
Rotherfed	20,422	-
Energy Saving Trust	232,450	-
Innovation	36,000	-
Adviceline	34,000	-
Healthwatch	5,096	-
	<u>1,265,330</u>	<u>774,110</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Citizens advice	<u>881,522</u>	<u>102,905</u>	<u>984,427</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	726,576	563,092
Premises costs	32,200	44,535
Staff and volunteer expenses	15,834	31,693
Kiveton Park Immigration Support	<u>106,912</u>	<u>27,000</u>
	<u>881,522</u>	<u>666,320</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Citizens advice	<u>99,029</u>	<u>3,876</u>	<u>102,905</u>

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2021**

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2021 Citizens advice £	2020 Total activities £
Telephone	18,660	11,268
Postage and stationery	528	83
Advertising	2,586	2,435
Miscellaneous expenses	24	-
Subscriptions	5,397	4,319
Bank Charges	790	551
IT equipment	36,351	3,043
Apportioned central costs	30,700	33,772
Legal and professional costs	1,437	3,329
Office equipment	2,556	2,214
Auditors' remuneration	3,876	3,702
	<u>102,905</u>	<u>64,716</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	<u>3,876</u>	<u>3,702</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

No other trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

There were no trustee expenses in the year (2020: None).

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	662,411	517,026
Social security costs	47,435	34,826
Other pension costs	16,730	11,240
	<u>726,576</u>	<u>563,092</u>

There are no termination payments included in wages and salaries (2020: £2,013).

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

	2021	2020
Average number of employees	<u>33</u>	<u>28</u>

No employees received emoluments in excess of £60,000.

The total amount of employee benefits received by key management personnel was £40,002 (2020: £33,994).

Rotherham and District Citizens
Advice Bureau

Notes to the Financial Statements - continued
For The Year Ended 31 March 2021

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,497	-	23,497
Charitable activities			
Citizens advice	200,000	574,110	774,110
Other trading activities	<u>6,338</u>	<u>-</u>	<u>6,338</u>
Total	229,835	574,110	803,945
EXPENDITURE ON			
Charitable activities			
Citizens advice	165,583	565,453	731,036
NET INCOME	64,252	8,657	72,909
Transfers between funds	<u>14,221</u>	<u>(14,221)</u>	<u>-</u>
Net movement in funds	78,473	(5,564)	72,909
RECONCILIATION OF FUNDS			
Total funds brought forward	112,379	7,220	119,599
TOTAL FUNDS CARRIED FORWARD	<u>190,852</u>	<u>1,656</u>	<u>192,508</u>

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>23,410</u>	<u>14,688</u>	<u>38,098</u>
DEPRECIATION			
At 1 April 2020 and 31 March 2021	<u>23,410</u>	<u>14,688</u>	<u>38,098</u>
NET BOOK VALUE			
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>

Rotherham and District Citizens
Advice Bureau

Notes to the Financial Statements - continued
For The Year Ended 31 March 2021

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	-	1,030
Prepayments and accrued income	<u>32,029</u>	<u>16,121</u>
	<u>32,029</u>	<u>17,151</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	14,428	9,517
Other creditors	1,547	-
Deferred income	24,695	-
Accrued expenses	<u>26,302</u>	<u>4,502</u>
	<u>66,972</u>	<u>14,019</u>

	2021 £	2020 £
Deferred income < 1year		
Deferred income at 1 April 2020	-	7,500
Resources deferred in the year	24,695	-
Amounts released from previous years	<u>-</u>	<u>(7,500)</u>
Deferred income at 31 March 2021	<u>24,695</u>	<u>-</u>

Deferred income represents grants received in advance.

16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	<u>34,985</u>	<u>-</u>
	<u>34,985</u>	<u>-</u>
Deferred income > 1year		
Deferred income at 1 April 2020	-	-
Resources deferred in the year	34,985	-
Amounts released from previous years	<u>-</u>	<u>-</u>
Deferred income at 31 March 2021	<u>34,985</u>	<u>-</u>

Deferred income represents grants received in advance.

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	10,619	10,399
Between one and five years	<u>1,346</u>	<u>9,651</u>
	<u>11,965</u>	<u>20,050</u>

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2021**

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Current assets	513,593	187,151	700,744	206,527
Current liabilities	(66,972)	-	(66,972)	(14,019)
Long term liabilities	(34,985)	-	(34,985)	-
	<u>411,636</u>	<u>187,151</u>	<u>598,787</u>	<u>192,508</u>

19. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	78,575	7,089	53,813	139,477
Designated	50,000	-	-	50,000
RMBC Central Contract	62,277	51,074	7,021	120,372
Covid grants	-	10,000	-	10,000
Healthwatch	-	25,401	-	25,401
Adviceline	-	33,558	-	33,558
Innovation	-	32,828	-	32,828
	<u>190,852</u>	<u>159,950</u>	<u>60,834</u>	<u>411,636</u>
Restricted funds				
Immigration MIF	-	7,021	(7,021)	-
MAPS	-	32,162	(32,162)	-
BESW	-	2,500	(2,500)	-
BESN	-	9,473	(9,473)	-
RMBC Immigration	1,656	(1,656)	-	-
Energy Advice Project	-	4,164	(4,164)	-
BESN Regional	-	5,514	(5,514)	-
Energy Saving Trust	-	159,538	-	159,538
Rotherfed	-	14,172	-	14,172
Flood Relief	-	2,412	-	2,412
Refugee Action	-	11,029	-	11,029
	<u>1,656</u>	<u>246,329</u>	<u>(60,834)</u>	<u>187,151</u>
TOTAL FUNDS	<u>192,508</u>	<u>406,279</u>	<u>-</u>	<u>598,787</u>

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2021**

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,489	(400)	7,089
RMBC Central Contract	200,000	(148,926)	51,074
Covid grants	10,000	-	10,000
Healthwatch	96,296	(70,895)	25,401
Adviceline	34,000	(442)	33,558
Innovation	36,000	(3,172)	32,828
	383,785	(223,835)	159,950
Restricted funds			
Immigration MIF	40,000	(32,979)	7,021
SYCF	5,000	(5,000)	-
MAPS	325,274	(293,112)	32,162
Social Prescribing	14,000	(14,000)	-
Big Lottery	9,550	(9,550)	-
Universal Credit	103,506	(103,506)	-
BESW	2,500	-	2,500
BESN	10,306	(833)	9,473
MacMillan	33,761	(33,761)	-
Coalfield CIT	20,000	(20,000)	-
RMBC Immigration	24,572	(26,228)	(1,656)
Energy Advice Project	17,550	(13,386)	4,164
BESN Regional	6,488	(974)	5,514
Energy Saving Trust	232,450	(72,912)	159,538
Rotherfed	20,422	(6,250)	14,172
Barrow Cadbury Trust	20,000	(20,000)	-
Flood Relief	14,405	(11,993)	2,412
RMBC Grants	70,000	(70,000)	-
BEIS Remote	7,137	(7,137)	-
Refugee Action	30,000	(18,971)	11,029
	1,006,921	(760,592)	246,329
TOTAL FUNDS	1,390,706	(984,427)	406,279

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2021**

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	59,244	29,745	(10,414)	78,575
Designated	25,365	-	24,635	50,000
RMBC Central Contract	<u>27,770</u>	<u>34,507</u>	<u>-</u>	<u>62,277</u>
	112,379	64,252	14,221	190,852
Restricted funds				
MAPS	-	1,177	(1,177)	-
Big Lottery	7,220	(7,220)	-	-
RMBC Immigration	-	1,656	-	1,656
Energy Advice Project	-	7,903	(7,903)	-
BESN Regional	<u>-</u>	<u>5,141</u>	<u>(5,141)</u>	<u>-</u>
	7,220	8,657	(14,221)	1,656
TOTAL FUNDS	<u>119,599</u>	<u>72,909</u>	<u>-</u>	<u>192,508</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,835	(90)	29,745
RMBC Central Contract	<u>200,000</u>	<u>(165,493)</u>	<u>34,507</u>
	229,835	(165,583)	64,252
Restricted funds			
Immigration MIF	40,000	(40,000)	-
MAPS	312,482	(311,305)	1,177
Social Prescribing	14,000	(14,000)	-
Big Lottery	-	(7,220)	(7,220)
Universal Credit	105,833	(105,833)	-
BESW	2,000	(2,000)	-
BESN	3,500	(3,500)	-
MacMillan	46,266	(46,266)	-
Coalfield CIT	6,646	(6,646)	-
RMBC Immigration	6,143	(4,487)	1,656
Energy Advice Project	24,265	(16,362)	7,903
BESN Regional	<u>12,975</u>	<u>(7,834)</u>	<u>5,141</u>
	574,110	(565,453)	8,657
TOTAL FUNDS	<u>803,945</u>	<u>(731,036)</u>	<u>72,909</u>

Unrestricted Funds

General Fund: The £200,000 is from the Local Authority (RMBC) in the form of a Commissioned Service Level Agreement to support the Bureau's core costs. This agreement is in place for £200,000 per annum and expired on the 31 March 2021.

A new three year agreement has been signed and expires on 31 March 2024.

**Rotherham and District Citizens
Advice Bureau**

**Notes to the Financial Statements - continued
For The Year Ended 31 March 2021**

19. MOVEMENT IN FUNDS - continued

Covid-19 funding:

The charity received grants from Adviceline and Innovation to enable local offices to increase their capacity to deliver, with demand for advice increasing as a result of Covid-19.

The charity also received a £10k grant from RMBC to assist with the financial impact of Covid-19.

Unrestricted income includes the Healthwatch project which has the purpose of providing information, advice and support about local health and social care services.

Restricted Funds

Energy Advice Project

The Project advises consumers on energy related matters with the aim of reducing fuel poverty amongst vulnerable clients.

Social Prescribing

Funding through Voluntary Action Rotherham to provide a range of non-clinical advice for patients referred from primary health care.

Money Advice & Pensions Service (MAPS)

Funding through Citizens Advice for the provision of face to face debt advice and financial guidance. This was renewed in June 2021 and runs until April 22.

Big Lottery

Funding for investment in web and network development and improvement.

BESW/BESN/BESN Regional

The Project advises consumers on energy related matters with the aim of reducing fuel poverty amongst vulnerable clients.

Universal Credit

Funding to help support vulnerable clients during the transition to the new universal credit benefit system.

Immigration

£40,000 is received per annum in order to provide an immigration service both in the Rotherham Bureau and in Kiveton Park.

Macmillan

Funds are received in order to employ Macmillan staff in the bureau to provide support to those who have recently been diagnosed with cancer.

Coalfields

The scheme provides an outreach centre in the town of Maltby to provide more accessible support the local vulnerable clients.

RMBC Immigration

A collaborative project that seeks to support EEA and Swiss nationals and their families in Rotherham to secure the appropriate status under the EU Settlement Scheme.

Energy Saving Trust

Funding received to support vulnerable energy customers.

Rotherfed

Funding to deliver one to one advice, group support, volunteer recruitment and marketing & development of the service to the residents of Rotherham & District.

Barrow Cadbury Trust

Funding for immigration advice and support.

Flood Relief

Funding received to provide advice for flood victims.

Rotherham and District Citizens
Advice Bureau

Notes to the Financial Statements - continued
For The Year Ended 31 March 2021

19. MOVEMENT IN FUNDS - continued

RMBC Grants

Funding received primarily to help those who are struggling to afford essentials due to the impact of Covid-19.

Refugee Action

Funding for immigration advice and support.

SYCF

Funding for a scam awareness project.

BEIS Remote

Funding received to support remote working.

Designated Funds

These funds are set aside to cover the proposed office relocation in 2022.

Transfers between funds

Transfers consist of any remaining funds that Rotherham and District CAB can keep, for projects that have ended. Any restricted projects continuing are carried forward in a separate fund balance.

20. EMPLOYEE BENEFIT OBLIGATIONS

There were outstanding contributions to the company defined contribution pension scheme at the year end of £5,748 (2020: £nil).

21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.