

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**

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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:

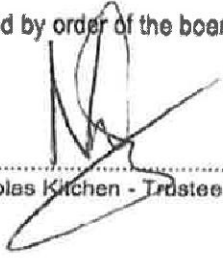
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Rotherham and District Citizens
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**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
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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		30,282	104,646	134,928	406,279
Transfers between funds	18	<u>(2,028)</u>	<u>2,028</u>	<u>-</u>	<u>-</u>
Net movement in funds		28,254	106,674	134,928	406,279
 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
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**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)
		<u>733,715</u>	<u>633,772</u>
NET CURRENT ASSETS			
		733,715	633,772
TOTAL ASSETS LESS CURRENT LIABILITIES			
		733,715	633,772
CREDITORS			
Amounts falling due after more than one year	15	-	(34,985)
		<u>733,715</u>	<u>598,787</u>
NET ASSETS			
		<u>733,715</u>	<u>598,787</u>
FUNDS			
Unrestricted funds	18	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
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**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	13,088	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	-
CMAP	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	159,950	246,329	406,279
Transfers between funds	<u>60,834</u>	<u>(60,834)</u>	<u>-</u>
Net movement in funds	220,784	185,495	406,279
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
	<u>411,636</u>	<u>30,282</u>	<u>(2,028)</u>	<u>439,890</u>
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
CMAP	-	11,040	(11,040)	-
COMF	-	(4,146)	4,146	-
CCG	-	(3,396)	-	(3,396)
	<u>187,151</u>	<u>104,646</u>	<u>2,028</u>	<u>293,825</u>
TOTAL FUNDS	<u><u>598,787</u></u>	<u><u>134,928</u></u>	<u><u>-</u></u>	<u><u>733,715</u></u>

**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)
	<u>312,341</u>	<u>(282,059)</u>	<u>30,282</u>
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)
	<u>981,656</u>	<u>(877,010)</u>	<u>104,646</u>
TOTAL FUNDS	<u>1,293,997</u>	<u>(1,159,069)</u>	<u>134,928</u>

**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	-	<u>32,828</u>	-	<u>32,828</u>
	<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	-	<u>11,029</u>	-	<u>11,029</u>
	<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 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	<u>36,000</u>	<u>(3,172)</u>	<u>32,828</u>
	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	<u>30,000</u>	<u>(18,971)</u>	<u>11,029</u>
	<u>1,006,921</u>	<u>(760,592)</u>	<u>246,329</u>
TOTAL FUNDS	<u>1,390,706</u>	<u>(984,427)</u>	<u>406,279</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)

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.