

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**

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 8 |
| Report of the Independent Auditors | 9 to 11 |
| Statement of Financial Activities | 12 |
| Balance Sheet | 13 |
| Cash Flow Statement | 14 |
| Notes to the Cash Flow Statement | 15 |
| Notes to the Financial Statements | 16 to 28 |

**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.

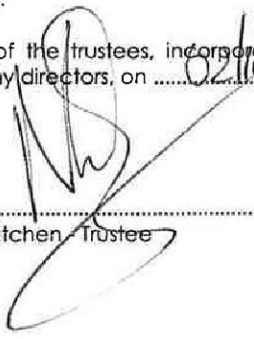
In so far as the trustees are aware:

- 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 | | | | | |
| Citizens Advice | 4 | 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 | | | | | |
| Citizens Advice | 5 | 398,804 | 975,514 | 1,374,318 | 1,159,069 |
| NET INCOME/(EXPENDITURE) | | | | | |
| Transfers between funds | 15 | (55,907) | (179,126) | (235,033) | 134,928 |
| | | 82,544 | (82,544) | - | - |
| Net movement in funds | | 26,637 | (261,670) | (235,033) | 134,928 |
| 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> |

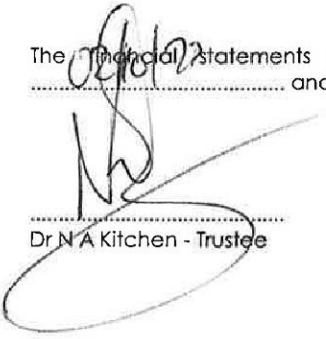
The notes form part of these financial statements

**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) |
| | | <u>465,240</u> | <u>32,155</u> | <u>497,395</u> | <u>733,715</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>466,527</u> | <u>32,155</u> | <u>498,682</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 | | | | | |
| Unrestricted funds | 15 | | | 466,527 | 439,890 |
| Restricted funds | | | | 32,155 | 293,825 |
| 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 08/04/23 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 |
| CMAP | 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 |
| | 116,640 | 81,106 |

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 |
|-------------------|----------------|----------------|
| 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 | | | |
| Transfers between funds | 30,282 | 104,646 | 134,928 |
| | (2,028) | 2,028 | - |
| Net movement in funds | <u>28,254</u> | <u>106,674</u> | <u>134,928</u> |

**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 | 439,890 | 293,825 | 733,715 |
| 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 | - | 1,287 | 1,287 |
| | DEPRECIATION | | | |
| | At 1 April 2022 | 23,410 | 14,688 | 38,098 |
| | Eliminated on disposal | (23,410) | (14,688) | (38,098) |
| | At 31 March 2023 | - | - | - |
| | NET BOOK VALUE | | | |
| | At 31 March 2023 | - | 1,287 | 1,287 |
| | At 31 March 2022 | - | - | - |
| 12. | DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | 31/3/23 £ | 31/3/22 £ |
| | Prepayments and accrued income | | 18,317 | 66,440 |

**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 |
| | <u>439,890</u> | <u>(55,907)</u> | <u>82,544</u> | <u>466,527</u> |
| 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 |
| | <u>293,825</u> | <u>(179,126)</u> | <u>(82,544)</u> | <u>32,155</u> |
| TOTAL FUNDS | <u><u>733,715</u></u> | <u><u>(235,033)</u></u> | <u><u>-</u></u> | <u><u>498,682</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

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> |

**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 |
| CMAP | - | 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) |
| | <u>312,342</u> | <u>(282,060)</u> | <u>30,282</u> |
| 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) |
| | <u>981,655</u> | <u>(877,009)</u> | <u>104,646</u> |
| TOTAL FUNDS | <u><u>1,293,997</u></u> | <u><u>(1,159,069)</u></u> | <u><u>134,928</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

**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.