

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

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

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

**Rotherham and District Citizens Advice
Bureau**

**Contents of the Financial Statements
for the Year Ended 31 March 2024**

	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 27

**Rotherham and District Citizens Advice
Bureau**

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

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

The principal objective, as set out in the Articles of Association, is to promote any charitable purposes for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the communities in Rotherham Borough and the wider area.

**Rotherham and District Citizens Advice
Bureau**

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

OBJECTIVES AND ACTIVITIES

Review of activities for the year ended 31 March 2024

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

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

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

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

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

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

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

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

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

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

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

**Rotherham and District Citizens Advice
Bureau**

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

OBJECTIVES AND ACTIVITIES

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

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

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

Public benefit

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

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

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

STRATEGIC REPORT

Achievement and performance

Charitable activities

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

Financial review

Reserves policy

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

**Rotherham and District Citizens Advice
Bureau**

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

STRATEGIC REPORT

Financial review

Designated Funds

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

Future plans

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

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

**Rotherham and District Citizens Advice
Bureau**

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees

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

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

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

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

Arrangements for setting remuneration of key management personnel

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

**Rotherham and District Citizens Advice
Bureau**

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Charity Structure

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

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

The role of the Finance Committee is as follows:

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

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

Its purpose is:

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

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

Risk management

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04276910 (England and Wales)

Registered Charity number

1089261

**Rotherham and District Citizens Advice
Bureau**

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

Registered office

2 Upper Millgate
Rotherham
South Yorkshire
S60 1PF

Trustees

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

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

Company Secretary

Mrs M J Craw

Auditors

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

Bankers

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

**Rotherham and District Citizens Advice
Bureau**

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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

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

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

In so far as the trustees are aware:

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

AUDITORS

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on25/11/2024..... and signed on the board's behalf by:



.....
Mrs C Cashman - Trustee

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 26/11/24.....

**Rotherham and District Citizens Advice
Bureau**

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

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

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

**Balance Sheet
31 March 2024**

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

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



.....
Mrs C Cashman - Trustee

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

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

	Notes	31/3/24 £'	31/3/23 £
Cash flows from operating activities			
Cash generated from operations	1	(96,618)	(169,225)
Net cash used in operating activities		<u>(96,618)</u>	<u>(169,225)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(1,287)
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(1,287)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		560,680	731,192
Cash and cash equivalents at the end of the reporting period		<u>464,062</u>	<u>560,680</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 2024**

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

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank and in hand	560,680	(96,618)	464,062
	<u>560,680</u>	<u>(96,618)</u>	<u>464,062</u>
Total	<u>560,680</u>	<u>(96,618)</u>	<u>464,062</u>

The notes form part of these financial statements

**Rotherham and District Citizens Advice
Bureau**

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

1. STATUTORY INFORMATION

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

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

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

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

Income

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

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

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

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

Tangible fixed assets

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

**Rotherham and District Citizens Advice
Bureau**

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

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 25% on cost

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

Taxation

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

Fund accounting

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

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

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

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

Pension costs and other post-retirement benefits

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

3. DONATIONS AND LEGACIES

	31/3/24	31/3/23
	£	£
Donations	5,038	5,007
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

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

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

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

**Rotherham and District Citizens Advice
Bureau**

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued

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

5. CHARITABLE ACTIVITIES COSTS

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

6. SUPPORT COSTS

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

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

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

**Rotherham and District Citizens Advice
Bureau**

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

6. SUPPORT COSTS - continued

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

7. NET INCOME/(EXPENDITURE)

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

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

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

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

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

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

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

**Rotherham and District Citizens Advice
Bureau**

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

11. TANGIBLE FIXED ASSETS

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

**Rotherham and District Citizens Advice
Bureau**

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

14. LEASING AGREEMENTS

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

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

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

**Rotherham and District Citizens Advice
Bureau**

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

15. MOVEMENT IN FUNDS

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

**Rotherham and District Citizens Advice
Bureau**

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

15. MOVEMENT IN FUNDS - continued

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

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

**Rotherham and District Citizens Advice
Bureau**

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

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	Transfers between funds £	At 31/3/23 £
Unrestricted funds				
General fund	140,773	5,007	-	145,780
RMBC Central Contract	154,010	(63,416)	82,544	173,138
Healthwatch	18,721	(12,498)	-	6,223
Designated	50,000	-	-	50,000
Covid Grants	10,000	-	-	10,000
Adviceline	33,558	-	-	33,558
Innovation	32,828	-	-	32,828
Cost of Living	-	15,000	-	15,000
	<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>733,715</u>	<u>(235,033)</u>	<u>-</u>	<u>498,682</u>

**Rotherham and District Citizens Advice
Bureau**

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

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,007	-	5,007
RMBC Central Contract	213,000	(276,416)	(63,416)
Healthwatch	109,890	(122,388)	(12,498)
Cost of Living	15,000	-	15,000
	342,897	(398,804)	(55,907)
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
	796,388	(975,514)	(179,126)
TOTAL FUNDS	1,139,285	(1,374,318)	(235,033)

Unrestricted Funds

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

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

Restricted Funds

Energy Advice Project

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

Social Prescribing

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

Money Advice & Pensions Service (MAPS)

**Rotherham and District Citizens Advice
Bureau**

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

15. MOVEMENT IN FUNDS - continued

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

BESW/BESN/BESN Regional

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

Universal Credit

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

Immigration

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

Macmillan

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

RMBC Immigration

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

Energy Saving Trust

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

Rotherfed

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

Flood Relief

Funding received to provide advice for flood victims.

RMBC Grants

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

Refugee Action

Funding for immigration advice and support.

CMAP

Funding received for the carbon monoxide advice project.

COMF

Funding received to support clients suffering from mental health illnesses.

CCG

Funding received for a cancer advocacy service.

Homeless Advice Service

Funding received to offer advice to the homeless community.

Shared Prosperity Fund

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

**Rotherham and District Citizens Advice
Bureau**

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

15. MOVEMENT IN FUNDS - continued

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

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

Designated Funds

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

Transfers between funds

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

16. RELATED PARTY DISCLOSURES

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