

LEWES DISTRICT CITIZENS ADVICE BUREAU

England & Wales · Charity number 1068146

Details

Other names	LEWES AND SEAFORD CITIZENS ADVICE BUREAU, LEWES AREA CITIZENS ADVICE BUREAU, LEWES AND SEAFORD CAB
Status	Registered
Legal form	Charitable company
Company number	03485336
Registered	1998-02-16
Register	View on the Charity Commission register

Contact

Address	15-19 Chapel Street Newhaven East Sussex BN9 9PN
Phone	01273 007 556
Email	ceo@lewesdistrictca.org.uk
Website	https://www.lewesdistrictca.org.uk

Activities

Objects: to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Lewes District and surrounding areas.

Activities: The Citizens Advice service helps people resolve their legal, money and other problems by providing information and advice and by influencing policymakers. CABx use evidence of their clients' problems to campaign for improvements in laws and services that effect everyone

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** EAST SUSSEX . SPECIFICALLY LEWES DISTRICT.
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£520,961	£471,639	£250,939	17
2024-03-31	£309,614	£421,144	-	-
2023-03-31	£389,632	£342,922	-	-
2022-03-31	£429,916	£351,595	-	-
2021-03-31	£375,841	£287,307	-	-

Trustees

Name	Role	Appointed
Alison Rachel Lawfield	Chair	2023-09-14
Emma Kolkman		2024-07-11
Gavin Haines		2023-02-02
John Colin McDonald		2025-04-17
Julia Catherine Hammond		2022-09-08
KEVIN POWELL		

Accounts

Charity Registration No. 1068146

Company Registration No. 03485336 (England and Wales)

LEWES DISTRICT CITIZENS ADVICE BUREAU

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



TC Group
One Bell Lane
Lewes
East Sussex
BN7 1JU

LEWES DISTRICT CITIZENS ADVICE BUREAU

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LEWES DISTRICT CITIZENS ADVICE BUREAU

COMPANY INFORMATION

Trustees	Mr K S Powell	
	Mr G Haines	
	Ms J Hammond	
	Mrs A Lawfield	
	Miss E M Kolkman	(Appointed 11 July 2024)
	Ms J Watling	(Appointed 3 June 2025)
	Mr J C McDonald	(Appointed 17 April 2025)
Charity number	1068146	
Company number	03485336	
Principal address	15-19 Chapel Street Newhaven East Sussex BN9 9PN	
Registered office	15-19 Chapel Street Newhaven East Sussex BN9 9PN	
Independent examiner	Nicholas Rawson FCA TC Group One Bell Lane Lewes East Sussex BN7 1JU	
Bankers	Natwest Unit 40 56 Churchill Square Brighton BN1 2ES	

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

We are an independent registered charity and we are here for everyone. We provide, free confidential and independent advice to help people overcome their problems. We work to fix the underlying causes of these problems and are a voice for people on the issues that matter to them. We value diversity, champion equality and challenge discrimination.

We aim to

- provide the advice people need for the problems they face.
- Improve the policies and practices that affect people's lives

Vision

To be a local charity that promotes a fairer Lewes District, where its people have access to free, impartial and accredited advice and support to enable our community to thrive and flourish.

Values

- **Confidential:** We adhere to the highest standards of client confidentiality at all times.
- **High Quality:** Our quality assurance checks ensure we deliver consistently high standards.
- **Professional:** We are professionally trained giving our clients peace of mind.
- **Impactful:** We transform the lives of local people and build resilience in our community
- **Empowering:** We give our clients the confidence to make an informed decision that is right for them.

How we work

Since 1997, Lewes District Citizens Advice (LDCA) has been providing advice and support for residents of Lewes District who need help solving their problems.

We also advocate for people on local and national issues that matter to them. We are a local, independent charity that is a paid member of the separate national charity, Citizens Advice (CA). Being a paid member of a national organisation allows us to access high-quality training materials, data management tools, the CA brand and accredited advice.

Our funding comes from a range of sources, and we must generate all our own income independently. We are not funded by or part of central government. We apply for grants and have been greatly supported by our district, county, town and parish councils. We also continuously seek to access funding from other sources such as trusts and foundations and local donations to ensure we can be sustainable as an organisation, and both maintain and diversify the range of support we offer.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our service is currently run by 7 trustees, 17 part-time paid staff (9 FTE) and around 35 volunteer advisors (6.2FTE), one community and events volunteer and 1 marketing volunteer. We rely heavily on support from our fantastic volunteers to run LDCA and could not deliver the level of support that we do without their dedication and professionalism.

We are AQS accredited for delivering three areas of work: advice, welfare rights casework and disability casework. Our latest accreditation is from April 24 - March 28. We are registered with the FCA and Fundraising Regulator.

Recruiting volunteers is on-going and we have been undertaking a recruitment drive with the ambition of increasing and diversifying our volunteer demographic. In 2024 we secured Big Lottery funding from Reaching Communities, with part of this income enabling us to employ a dedicated Volunteer Coordinator for three years.

In 2023 we changed our operational model by ceasing our participation in the national CA collective phone call handling system due to poor response times and client experience and began to deliver our own Advice Line internally. Based in our Newhaven office this operates between 10-3pm Tuesday – Thursday. Since leaving Single Queue we have been able to increase our ability to meet demand, averaging 48% of calls answered in 24-25. Our team answered 1,374 calls in total, and in our top performing month we answered 64% of calls (this is down from our peak of 70% in the previous reporting year). Pre-booked appointments (in person and on the phone) and email support is also provided outside of these times. Our Seaford office is operational on Mondays and our Lewes office is accessible on Fridays for pre booked appointments. We provide a weekly outreach service in Peacehaven which is a drop in.

In 2024 we completed an IT review and as a result have improved working systems and processes to support service delivery. We are continuing to upgrade all equipment for optimum functionality and to ensure we can be fully operational with the new Windows 11 upgrade making many of our older devices unfit for purpose from October 2025. We are on track to ensure upgrades are complete in this time frame.

We continue with our process of a digital transformation, with ongoing development of our website, social media channels and our YouTube channel. We are also committed to developing our marketing, brand and reach. In 2024 we launched a TikTok channel and hope to continue our work to grow this platform in 25-26.

We have again been successful in securing funding from outside of District and Town council grants and in this reporting period have raised additional income to support with increased operational running costs, increased training team and supervisor hours and funds towards enabling our IT equipment.

We were successful in securing some funding over two years to develop and deliver a new Autism Advice Service, providing our accredited advice, whilst having an autism specialism. This work is delivered in partnership with Brighton LCA and we deliver support within Lewes District and Brighton and Hove.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Hybrid service delivery

Staff and volunteers continue to work flexibly and can operate at home and in the office. We are continuing to welcome clients back into our offices for face-to-face pre-booked appointments and at drop-in sessions at our outreach venues in the wider community. These drop-in sessions (delivered in a range of community venues) have proved to be popular and we will endeavour to maintain this flexible way to access support in the future. There will always remain a need for in person support for many people and for those who are digitally excluded and for some clients who have a disability. We are committed to equality of access for everyone.

In this reporting period we have supported

- 16.4% people in person
- 57.4% on the phone
- 22.9% via email
- 3.3% via other mechanisms (such as video call, letter)

How we have helped - 1st April 2024 - 31st March 2025

Demand remains high, partly because of the consequences of the cost-of-living crisis. The complexities of people's problems are challenging, and people are coming to us now with an average of almost 3 differing issues per client.

- Number of clients 1,994
- Number of issues 5,878
- Financial gains of over £603,412
- Largest benefit requiring support- Personal Independence Payment
- Largest debt issue- Council tax arrears
- 64% of people accessing support have a long-term health condition or disability (81.2% of residents were identified as nondisabled in the 2021 census)
- Ethnicity stats- 8% of our clients identified as being Asian, Black, mixed or other (94.2% of residents identified their ethnic group within the white category in the 2021 census)

Client feedback and complaints

We have had no complaints this year.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The accounts have been prepared on an accrual's basis by TC Group of One Bell Lane, Lewes and submitted to the Charity Commission and Companies House to meet the requirements of limited company status.

Total Income for the year was £521k compared to prior year of £310k. This includes monies from the Household Support Fund and other funders, which is intended for onwards distribution to our clients according to the terms of the grants. To show the impact of this, we have analysed our results further in note 5. This shows that our total income from our core activity of Advising Clients has increased from £280k to £468k helped by a Big Lottery grant for Rural Outreach Advice and a Volunteer Co-ordinator, funding for a new Autism Advice Service and increased donations resulting from our fundraising activities. The increase is also significantly impacted by the timing of receipt of funds. As detailed in note 15, £91k of the funding we received during the year relates to future years and has been carried forward at 31 March 2025. However, we started last year with £59k of reserves carried forward for core activities taking place during the year but carried forward zero at 31 March 2024.

Our core costs for the year have increased from £376k to £419k driven by wage inflation and additional staff to fill the new Big Lottery roles.

Consequently, we have a net reported surplus in the year of £49k from our core activities. However, once adjusted for the £91k income designated for future years, this results in a deficit of £42k which has been funded from our reserves. This was foreseen with the creation of a designated reserve at 31 March 2023 of which £40k was retained at 31 March 2024 to fund the budgeted deficit.

It is the policy of our Charity to maintain unrestricted funds which are the free reserves of the Charity at a level that can meet its financial commitments. It seeks to minimise risks by regularly reviewing the reserves policy which takes into account the need to maintain sufficient funds to cover costs and to continue the provision of services at the start of the new financial year, to cover any liabilities that arise in relation to staff and to allocate limited funds to attract additional project income. During the year the Board has decided to retain the minimum level of reserves being held at 4 months.

For every £1 donated in LDCA, there is a return in public value of £19.70

Future Plans

Our objectives are

1. Overall Service – To meet local needs, to ensure the availability of our services and to take account of the cost-of-living crisis and its ongoing impact on our society. We need to extend our offer of support and have an ambition to open our Advice Line an evening a week and on all days of the week. We must ensure we are accessible and visible to people both in person and digitally. In 2025 we will be launching our Housing Advice Service, having a specialist housing advisor that can help us meet the ever-growing demand for support in this area (now the second highest area of need). We have an ambition to develop a Youth Advice Service and are seeking funding for this. We also want to extend the remit of our Autism Advice Service and secure funding to deliver this across East Sussex and to a wider neurodivergent community.
2. Funding – Continue to work closely with District and County councils and our Town and Parish Councils. We must also diversify our funding sources and ensure a broad range of income sources to support organisational sustainability and growth for the future. This includes securing increased funding from trusts and foundations, individual giving, corporate support and events. We will harness the power of online giving platforms in 25-26 to increase our income from individual giving and events sponsorship activities.
3. Citizens Advice - Maintain standards, learn from our Leadership Self-Assessment (LSA), ensure we have active dialogue with and follow CA advice. In 2025, our LSA year 3 was described as 'gold standard'. We scored green for all 54 assessed categories, with very limited recommendations. EDI and our research on reaching young people was noted as being of high value and good practice. We have been taking an active role in the national consultation process for renewing what the CitA membership offer will be for LCA's from April 2026. Details of the new membership offer will be decided and communicated towards the end of 2025.
4. Finance - Minimise financial risk and maintain services. Diversification of income.
5. Trustee Board – Ensure appropriate skills and diversity and update trustee documentation. Effective communications with staff/volunteers. We are seeking to recruit both a marketing/digital trustee and a fundraising trustee.
6. Staff – A valued staff team that reflects our operational needs. Support and train advisors and develop a succession plan for senior staff. Continued staff and volunteer social activities and events. We will seek to continue our successful career pathway for many advisors, from volunteers to paid staff.
7. Volunteer recruitment - we must increase numbers of our volunteers and diversify the demographic of our volunteers. Our new Volunteer Coordinator will extend our ability to achieve these aims.
8. IT - Provide effective, secure systems and equipment for staff. Build on recent work and ensure all are fully trained. Continued fundraising to purchase replacement laptops in preparation for Windows 11 transition in late 2025.
9. Partnership working – maintain effective partnerships with our regional CA's and the wider community and voluntary sector and explore and develop new opportunities. We have an active partnership with Brighton LCA and have a formal status as Citizens Advice East Sussex (which includes Eastbourne, Wealden and Hastings and Rother). We are keeping abreast of upcoming changes with devolution and unitary authorities, with changes happening in 2026 and 2027 respectively. As a result, we are working more closely with our LCA's across Sussex and the Southeast to ready ourselves for new regional opportunities.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10. Research & Campaigns (R&C) - Advisers are now collecting feedback on direct experiences of poor policies from clients to provide relevant evidence. We will campaign to relevant authorities. Maintain an enthusiastic R&C team.

11. Marketing and reach - We must have a hybrid approach in how we market and reach our clients. This must include digital and non-digital means of communicating with our stakeholders. Development of our TikTok platform in 2025 is a high priority and we have secured the support of a marketing intern again for the summer of 2025.

We are still seeking to increase the numbers of younger people that we work with, both as clients and volunteers. In 2023/24 we undertook a research project with Sussex University students to examine why younger people did not access LDCA for advice services. This project contributed to a piece of research completed by our lead youth R&C volunteer and a report was produced that contains a number of key recommendations. This learning will help us to address this missed demographic and support with our fundraising efforts to target a younger client group. We are seeking funding to develop a specific youth advice project to progress this work.

In 2024 we secured funding for a rural outreach support service and have been going to people in their rural communities. This funding is helping to ensure that we are addressing issues of rural deprivation and inequalities of access to support to many vulnerable people who are often overlooked and at risk of facing additional hardships.

We are passionate about equity of access to our services and have begun to deliver a dedicated and specialist advice service for autistic adults and want to extend this offer to all neurodivergent people in the coming years. We know this is a huge area of need and we have included people with lived experience in the project developed from the initiation; tailoring services and ensuring we reach people in a way that meets their needs.

Information Assurance

Our trustee board oversees the information security of all personal information that is processed on behalf of our clients, staff, funders and strategic partners. Our local offices hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the General Data Protection Regulation and Data Protection Act 2018.

Structure, governance and management

Lewes District CAB is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 December 1997. The Memorandum and Articles were amended following the merger of Lewes Area CAB and Seaford CAB to become the Lewes and Seaford CAB in July 2002. They were further amended in April 2013 when the Charity's name became the Lewes District CAB and was registered as such at Companies House and the Charity Commission. In February 2025 they were amended, again, to clarify who the members of the charity are.

Following Citizens Advice rebranding guidelines issued in 2015 the name for general use is Lewes District Citizens Advice.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Mr K S Powell	
Mrs S L Kolkman	(Resigned 11 July 2024)
Miss N J Morgan	(Resigned 30 May 2025)
Mr G Haines	
Ms J Hammond	
Mrs A Lawfield	
Mr S H Hallam	(Appointed 16 May 2024 and resigned 29 January 2025)
Miss E M Kolkman	(Appointed 11 July 2024)
Ms J Watling	(Appointed 3 June 2025)
Mr J C McDonald	(Appointed 17 April 2025)

In addition, we have five non-voting observers representing the district and town councils [note: observers are not trustees in Charity law].

Sarah Archer remains as CEO and Sophie Hoffman as our Advice Services Manager/Deputy CEO.

Our Financial Supporters

Donations from grateful clients and local residents

Lewes District Council

East Sussex County Council

Lewes Town Council

Peacehaven Town Council

Seaford Town Council

Telscombe Town Council

Sussex Community Foundation

Lewes Rotary Club

Seaford Rotary Club

Cliffe Feoffees

The Lawson Trust

The Big Lottery

The Next Foundation

Ampa Foundation

Sharmila Bayliss for her Everest Base Camp challenge in support of LDCA

Individuals who have donated

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

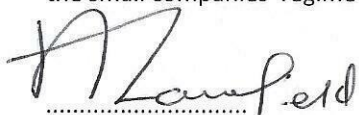
FOR THE YEAR ENDED 31 MARCH 2025

The Chair of the Trustees is elected from the members of the Trustee Board.

Citizens Advice provides for the induction of new Trustees to brief them on their obligations as Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role. Day to day management of the charity is devolved to our Chief Executive Officer. The Board of Trustees can have between 4 and 15 elected members.

The Trustees shall endeavour to ensure that the Board is broadly representative of appropriate local organisations, interest groups and interested local people. The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the executive Cabinet, a small number of Trustees with principal roles within the organisation.

The trustees' report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved by the Board of Trustees.



Mrs A Lawfield

Trustee

Dated: 22/9/25

LEWES DISTRICT CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEWES DISTRICT CITIZENS ADVICE BUREAU

I report to the Trustees on my examination of the financial statements of Lewes District Citizens Advice Bureau (the charity) for the year ended 31 March 2025 which are set out on pages 10 to 25.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

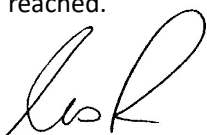
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Nicholas Rawson FCA

TC Group
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 8 October 2025

LEWES DISTRICT CITIZENS ADVICE BUREAU

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
Income from:						
Donations and legacies	2	59,284	-	263,481	322,765	115,086
Charitable activities	3	190,000	-	-	190,000	190,000
Investments	4	8,196	-	-	8,196	4,528
Total income		257,480	-	263,481	520,961	309,614
Expenditure on:	5					
Charitable activities	6	298,827	-	172,812	471,639	421,144
Total expenditure		298,827	-	172,812	471,639	421,144
Net income/(expenditure)		(41,347)	-	90,669	49,322	(111,530)
Transfers between funds		40,000	(40,000)	-	-	-
Net movement in funds		(1,347)	(40,000)	90,669	49,322	(111,530)
Reconciliation of funds:						
Fund balances at 1 April 2024		161,437	40,000	180	201,617	313,147
Fund balances at 31 March 2025		160,090	-	90,849	250,939	201,617

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	2	53,080	-	62,006	115,086
Charitable activities	3	190,000	-	-	190,000
Investments	4	4,528	-	-	4,528
Total income		247,608	-	62,006	309,614
Expenditure on:	5				
Charitable activities	6	285,447	-	135,697	421,144
Total expenditure		285,447	-	135,697	421,144
Net income		(37,839)	-	(73,691)	(111,530)
Transfers between funds		40,782	(40,000)	(782)	-
Net movement in funds		2,943	(40,000)	(74,473)	(111,530)
Reconciliation of funds:					
Fund balances at 1 April 2023		158,494	80,000	74,653	313,147
Fund balances at 31 March 2024		161,437	40,000	180	201,617

LEWES DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	8,203		8,264	
Cash at bank and in hand		273,456		218,809	
		<u>281,659</u>		<u>227,073</u>	
Creditors: amounts falling due within one year	12	(30,720)		(25,456)	
Net current assets			250,939		201,617
The funds of the charity					
Restricted income funds	15		90,849		180
Unrestricted funds - general	16		160,090		161,437
Unrestricted funds - designated	14		-		40,000
			<u>250,939</u>		<u>201,617</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

22 September 2025



Mrs A Lawfield
Trustee

Company registration number 03485336 (England and Wales)

1 Accounting policies

Charity information

Lewes District Citizens Advice Bureau is a private company limited by guarantee incorporated in England and Wales. The registered office is 15-19 Chapel Street, Newhaven, East Sussex, BN9 9PN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the committee of management in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the committee of management for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold property	2% straight line
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1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies**(Continued)*****Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	18,189	-	18,189	5,263	-	5,263
Grants	41,095	263,481	304,576	47,817	62,006	109,823
	<u>59,284</u>	<u>263,481</u>	<u>322,765</u>	<u>53,080</u>	<u>62,006</u>	<u>115,086</u>

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Activity		
Services provided under contract	<u>190,000</u>	<u>190,000</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	8,196	4,528

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Analysis of income and expenditure

	2025 Advising Clients	2025 Funds for distribution to clients	2025 Total
	£	£	£
Income	468,061	52,900	520,961
Income for partner	-	-	-
Total Income	468,061	52,900	520,961
Expenses			
Staff costs	344,811	-	344,811
Other costs	73,927	-	73,927
Costs for partner	-	-	-
Funds distributed to client	-	52,900	52,900
Total costs	418,738	52,900	471,638
Net income	49,323	-	49,323
	2024 Advising Clients	2024 Funds for distribution to clients	2024 Total
	£	£	£
Income	279,614	30,000	309,614
Income for partner	-	-	-
Total income	279,614	30,000	309,614
Expenses			
Staff costs	296,729	-	296,729
Other costs	79,207	781	79,988
Costs for Partner	-	-	-
Funds distributed to client	-	44,426	44,426
Total costs	375,936	45,207	421,143
Net income	(96,322)	(15,207)	(111,529)

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	344,905	296,754
Printing, postage, stationery and advertising	1,275	1,266
Telephone	4,530	9,268
Travel expenses	3,408	4,149
Sundry expenses	630	2,832
Training	4,903	6,791
Funds distributed to clients	52,900	44,426
Insurance	1,798	1,708
Citizens advice information service and publications	7,813	7,840
	<u>422,162</u>	<u>375,034</u>
Share of support and governance costs (see note 7)		
Support	43,196	41,243
Governance	6,281	4,867
	<u>471,639</u>	<u>421,144</u>
Analysis by fund		
Unrestricted funds - general	298,827	285,447
Restricted funds	172,812	135,697
	<u>471,639</u>	<u>421,144</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	Charitable activities	Total
	2025	2024
	£	£
Repairs and renewals - office equipment	15,638	11,192
Rent	17,816	18,208
Insurance	341	332
Cleaning and property repairs	5,055	8,787
Rates	2,127	781
Light and heat	2,219	1,943
Governance	6,281	4,867
	<u>49,477</u>	<u>46,110</u>
	<u><u>49,477</u></u>	<u><u>46,110</u></u>
	2025	2024
	£	£
Governance costs comprise:		
Accountancy	1,600	1,749
Legal and professional	3,570	248
Bank charges	553	623
Meeting costs	284	-
Recruitment and promotion	274	2,247
	<u>6,281</u>	<u>4,867</u>
	<u><u>6,281</u></u>	<u><u>4,867</u></u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or expenses during the year.

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management and administration	<u>17</u>	<u>15</u>
	<u><u>17</u></u>	<u><u>15</u></u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees (Continued)

Employment costs	2025	2024
	£	£
Wages and salaries	318,498	275,310
Social security costs	17,737	14,220
Other pension costs	8,670	7,224
	<u>344,905</u>	<u>296,754</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	1,450	375
Prepayments and accrued income	6,753	7,889
	<u>8,203</u>	<u>8,264</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	310
Accruals and deferred income	30,720	25,146
	<u>30,720</u>	<u>25,456</u>

13 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>8,670</u>	<u>7,224</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Retirement benefit schemes**(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Transfers	At 31 March 2025
	£	£	£
	40,000	(40,000)	-
	<u>40,000</u>	<u>(40,000)</u>	<u>-</u>
Previous year:	At 1 April 2023	Transfers	At 31 March 2024
	£	£	£
	80,000	(40,000)	40,000
	<u>80,000</u>	<u>(40,000)</u>	<u>40,000</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
	-	-	-	-	-
Generalist Advisors	-	46,578	(46,578)	-	-
Lions Clubs	180	-	(180)	-	-
Household Support Fund and Cliffe Feoffees	-	52,900	(52,900)	-	-
IT support	-	10,537	(4,500)	-	6,037
Training	-	2,000	(2,000)	-	-
Housing advice	-	5,000	-	-	5,000
Autism advice	-	75,739	(4,430)	-	71,309
Marketing intern	-	2,700	(2,700)	-	-
Big Lottery	-	68,027	(59,524)	-	8,503
	<u>180</u>	<u>263,481</u>	<u>(172,812)</u>	<u>-</u>	<u>90,849</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Generalist advisors	37,000	-	(37,000)	-	-
Lions Clubs	180	-	-	-	180
Household Support Fund and Cliffe Feoffees	15,208	30,000	(44,426)	(782)	-
Core Cost support	22,265	-	(22,265)	-	-
IT support	-	2,000	(2,000)	-	-
Training	-	7,016	(7,016)	-	-
UC Advisor and Rent	-	22,990	(22,990)	-	-
	<u>74,653</u>	<u>62,006</u>	<u>135,697</u>	<u>(782)</u>	<u>180</u>

Generalist Advisors

Funding received from East Sussex County Council to support Generalist Advisors in specific areas for defined period of time.

Lions Clubs

To cover specific legal costs of local clients.

Household Support Fund and Cliffe Foeffees

To be distributed through small payments to support vulnerable households, in specific areas, to meet daily needs such as food, clothing, and utilities.

Core Cost support

Funding received to cover IT support, promotional costs and core costs of the organisation.

Marketing Intern

Funding received from the University of Sussex to cover the wages of a Marketing Intern.

Big Lottery

Big Lottery grant to cover the costs of a Rural Outreach Advice service and a Volunteer Co-ordinator.

16 Unrestricted funds

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	<u>161,437</u>	<u>257,480</u>	<u>(298,827)</u>	<u>40,000</u>	<u>160,090</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	158,494	247,608	(285,447)	40,782	161,437
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

17 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Current assets/(liabilities)	160,090	-	90,849	250,939
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	160,090	-	90,849	250,939
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
At 31 March 2024:				
Current assets/(liabilities)	161,437	40,000	180	201,617
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	161,437	40,000	180	201,617
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	13,000	13,000
Between two and five years	13,000	13,000
	<u> </u>	<u> </u>
	26,000	26,000
	<u> </u>	<u> </u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Charity Registration No. 1068146

Company Registration No. 03485336 (England and Wales)

LEWES DISTRICT CITIZENS ADVICE BUREAU
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



One Bell Lane
Lewes
East Sussex
BN7 1JU

LEWES DISTRICT CITIZENS ADVICE BUREAU

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LEWES DISTRICT CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Elected members

Mr K S Powell
Miss N J Morgan
Mr G Haines
Ms J Hammond
Mrs A Lawfield (Appointed 14 September 2023)
Mr S H Hallam (Appointed 16 May 2024)
Miss E M Kolkman (Appointed 11 July 2024)

Charity number

1068146

Company number

03485336

Principal address and Registered office

15-19 Chapel Street
Newhaven
East Sussex
BN9 9PN

Independent examiner

TC Group
One Bell Lane
Lewes
East Sussex
BN7 1JU

Bankers

Natwest
Unit 40
56 Churchill Square
Brighton
BN1 2ES

LEWES DISTRICT CITIZENS ADVICE BUREAU

CHAIR'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

This is my first report as Chair of Lewes District Citizens Advice (LDCA) having been in the role for six months at the financial year end.

Two key factors have been highlighted during this period. We are operating at a time of increasing demand for the service as the country deals with an ongoing cost of living and housing crisis in a turbulent world where uncertainty is the order of the day. We don't envisage this need plateauing any time soon. Secondly, sustainable funding of the organisation and others like us is under some pressure.

We are, however, particularly grateful to Lewes District Council for their support and they have recently confirmed this continuing for the next three years. Local town councils also provide vital grant funding as do a growing range of other funders and supporters listed on page 8.

This notwithstanding, we are an independent local charity, and our prime objective has been and will be securing sustainable income streams; managing any risk to the delivery of the service and when and where possible flexing the service offered to widen the demographic of clients and client issues being met.

I am pleased to report two key successes in the period. An important organisational milestone has been the development of our Vision and Values in collaboration with the wider team and these now underpin our strategic objectives.

I am also pleased to report (more detail in the Trustees' report that follows) that the Year 2 assessment (of a rolling 3-year cycle) of our Leadership Self-Assessment (LSA) went extremely well. The LSA is an audit tool moderated by National Citizens Advice which provides assurance that organisations are operating effectively with good governance and managing risk through reviewing their key quality systems.

I would personally like to thank everyone involved - our staff, our volunteer advisors and our volunteer trustees all of whom give generously of their time, expertise and skill to deliver the very best professional service.



Mrs A Lawfield
Chair

Dated: 19 September 2024

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

We are an independent registered charity and we are here for everyone. We provide, free confidential and independent advice to help people overcome their problems. We work to fix the underlying causes of these problems and are a voice for people on the issues that matter to them. We value diversity, champion equality and challenge discrimination.

We aim to

- provide the advice people need for the problems they face.
- Improve the policies and practices that affect people's lives

How we work

Since 1997, Lewes District Citizens Advice (LDCA) has been providing advice and support for residents of Lewes District who need help solving their problems.

We also advocate for people on local and national issues that matter to them. We are a local, independent charity that is a paid member of the separate national charity, Citizens Advice (CA). Being a paid member of a national organisation allows us to access high-quality training materials, data management tools, the CA brand and accredited advice.

Our funding comes from a range of sources, and we must generate all our own income independently. We are not funded by or part of central government. We apply for grants and have been greatly supported by our district, county, town and parish councils. We also continuously seek to access funding from other sources such as trusts and foundations and local donations to ensure we can be sustainable as an organisation, and both maintain and diversify the range of support we offer.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Our service is currently run by 7 trustees, 16 part-time paid staff (9 FTE) and around 31 volunteer advisors (5.2FTE) and 1 marketing volunteer. We rely heavily on support from our fantastic volunteers to run LDCA and could not deliver the level of support that we do without their dedication and professionalism.

Recruiting volunteers remains challenging and we have been undertaking a recruitment drive with the ambition of increasing and diversifying our volunteer demographic. We recently secured Big Lottery funding from Reaching Communities, with part of this income enabling us to employ a dedicated Volunteer Coordinator from May 2024 for three years.

In February 2023 we changed our operational model by ceasing our participation in the national CA collective phone call handling system due to poor response times and client experience and began to deliver our own Advice Line internally. Based in our Newhaven office this operates between 10-3pm Tuesday – Thursday. This has seen our ability to meet demand soar, often reaching above 70% of demand on a weekly basis. Pre-booked appointments (in person and on the phone) and email support is also provided outside of these times. In addition, our Seaford office is operational on Mondays and our Lewes office is accessible on Fridays for pre booked appointments. We have delivered outreach in various community across the district including food banks, community centres, churches and family hubs. We also deliver outreach in Peacehaven on Thursdays.

We undertook an IT review and refresh in 2022 and as a result have improved working systems and processes to support service delivery. We are continuing to upgrade all equipment for optimum functionality and to ensure we can be fully operational with the new Windows 11 upgrade, the arrival of which will make many of our older devices unfit for purpose.

During this reporting period we have:

- Created a 2 Year Digital Roadmap which includes these core goals/aims...
- Implement a "Zero-Trust" IT Architecture
- Consolidation of Telecoms & Internet Services
- Mitigation of Shadow IT & Enhancement of General Cyber-hygiene
- Centralise Device Management with Entra ID & Microsoft Intune
- Implement Focused User Training and Change Management Processes
- Empowering Staff and Volunteers through IT Enablement
- We are assessing and testing AI, as part of our Digital Transformation strategy to see what benefits and efficiencies it could leverage (e.g. Teams Premium).
- New VoIP phone system, and upgraded Internet (consolidating providers to improve efficiency and improve service resilience and functionality)

We have undertaken and are still in the process of a digital transformation, with a new website, social media channels and a YouTube channel. We have made 3 short films which highlight 3 key areas- Client support, Volunteer recruitment and Fundraising. Our film about one of our clients (Brian) has been widely viewed and celebrated. We will continue to develop our marketing, brand and reach and plan to launch a TikTok channel in the summer of 2024.

We have continued to be successful in securing funding from outside of District and Town council grants to support with increased operational running costs, increased training team and supervisor hours and funds towards enabling our IT equipment.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Hybrid service delivery

Staff and volunteers continue to work flexibly and can operate at home and in the office. We are continuing to welcome clients back into our offices for face-to-face pre-booked appointments and at drop-in sessions at our outreach venues in the wider community. These drop-in sessions (delivered in a range of community venues) have proved to be popular and we will endeavour to maintain this flexible way to access support in the future. There will always remain a need for in person support for many people and for those who are digitally excluded and for some clients who have a disability. We are committed to equality of access for everyone.

Our hybrid model of support continues to offer flexible and accessible ways to receive support and our statistics for 23-24 reflect a diverse range of accessing support for our clients, with in person continuing to increase post the pandemic.

In this reporting period we have supported

- 12% people in person
- 53% on the phone
- 24% via email
- 11% via other mechanisms (such as video call, letter)

How we have helped - 1st April 2023 - 31st March 2024

Demand remains high, partly because of the consequences of the cost-of-living crisis. The complexities of people's problems also remain high, and people are coming to us now with, on average, over 3 differing issues per client.

- Number of clients 1,869
- Number of issues 6,423
- Financial gains of over £505,000
- Largest benefit requiring support- Personal Independence Payment
- Largest debt issue- fuel debt
- 62% of people accessing support have a long-term health condition or disability (81.2% of residents were identified as nondisabled in the 2021 census)
- Ethnicity stats- 8% of our clients identified as being Asian, Black, mixed or other (94.2% of residents identified their ethnic group within the white category in the 2021 census)

CA uses an external Treasury-approved model that allows us to put a financial value on a handful of key areas where we can evidence the value, we create locally through our advice provision and from working with volunteers. This estimates that in 2023/24 for every £1 invested in our service, £2.69 is returned in fiscal benefits (there are financial savings to local and national government due to fewer payments for out of work benefits, costly evictions, re-housing, evicted tenants and less demand on the NHS. For every £1 donated there is a public benefit of £19.70 (this is when people have fewer problems and they have higher levels of wellbeing, participation in society and productivity) For every £1 donated there is a value to the people we help of £10.13 (we help people to achieve financial outcomes like getting backdated benefits, writing off debts and refunds for consumer issues).

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Client feedback and complaints

Using the CA quality assessment measure, 85% of our clients would recommend us and 84% found a way forward with their problem.

Some examples of feedback we have received in this period:

'I am always thankful and grateful to Citizens Advice for all the help they assist me with and the time they take with me. Keep up the great job and assistance to us'

and

'The service is priceless. So very helpful and Informative. The person was patient, understanding, she listened and heard what I was saying. Thank you very much.'

We have had no complaints this year.

Financial review

The accounts have been prepared on an accrual's basis by TC Group of One Bell Lane, Lewes and submitted to the Charity Commission and Companies House to meet the requirements of limited company status.

Total Income for the year was £310k compared to prior year of £390k. As in recent years, we have received monies from the Household Support Fund, and other funders, which is intended for onward distribution to our clients, according to the terms of the grants. To show the impact of this, we have analysed our results further in Note 5 to the accounts.

This note shows that our total income for our core activity of Advising Clients, has declined from £345k to £280k. This is impacted greatly by the timing of receipt of funds. At 31 March 2023 we were carrying forward reserves of £59k for work taking place in the year. The comparative figure at 31 March 24 is zero.

In the same period our costs increased from £301k to £376K. This increase partly reflects the spend of the carried forward funds, but also highlights the impact salary inflation is having on our cost base.

Consequently, we have a deficit in the year of £96k from our core activities. Again, this is largely caused by the grant income received in 22/23 being spent in 23/24. However, it also means that we have utilised £40k of our reserves during the year. This was foreseen with the creation of a designated reserve at 31 March 23.

It is the policy of our Charity to maintain unrestricted funds which are the free reserves of the Charity at a level that can meet its financial commitments. It seeks to minimise risks by regularly reviewing the reserves policy which takes into account the need to maintain sufficient funds to cover costs and to continue the provision of services at the start of the new financial year, to cover any liabilities that arise in relation to staff and to allocate limited funds to attract additional project income. During the year the Board has decided to retain the level of reserves being held at 4 months.

The Board has resolved to retain the remaining £40k in Designated Reserves to be used as necessary in the coming year to fund the budgeted deficit.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Future Plans

Our objectives are

1. Overall Service – To meet local needs, to ensure the availability of our services and to take account of the cost-of-living crisis and its ongoing impact on our society. We need to extend our offer of support and have an ambition to open our Advice Line an evening a week and on all days of the week. We must ensure we are accessible and visible to people both in person and digitally.
2. Funding – Continue to work closely with District and County councils and our Town and Parish Councils. We must also diversify our funding sources and ensure a broad range of income sources to support organisational sustainability and growth for the future. This includes securing increased funding from trusts and foundations, individual giving, corporate support and events. We will harness the power of online giving platforms in 24-25 to increase our income from individual giving and events sponsorship activities.
3. Citizens Advice - Maintain standards, learn from our Leadership Self-Assessment (LSA), ensure we have active dialogue re small bureaux and to follow CA advice. In 2024, our LSA year 2 was noted as exceptional. In early 2025 our year 3 full audit will take place; we will aspire to achieve the same high standard. We will take an active role in the national consultation process for renewing what the CA National membership offer will be for Local Citizens Advice Bureaux.
4. Finance - Minimise financial risk and maintain services. Diversification of income.
5. Trustee Board – Ensure appropriate skills and diversity and update trustee documentation; set and regularly review strategic direction; ensure effective communications with staff/volunteers.
6. Staff – A valued staff team that reflects our operational needs. Support and train advisors and develop a succession plan for senior staff. Continued staff and volunteer social activities and events. We will seek to continue our successful career pathway for many advisors, from volunteers to paid staff.
7. Volunteer recruitment- we must increase numbers of our volunteers and diversify the demographic of our volunteers. Our new Volunteer Coordinator will extend our ability to achieve these aims.
8. IT- Provide effective, secure systems and equipment for staff. Build on recent work and ensure all are fully trained. Continued fundraising to purchase replacement laptops in preparation for the end of support for Windows 10 in October 2025, which is driving our push to upgrade to Windows 11 in 2025.
9. Partnership working – maintain effective partnerships with our regional CA's and the wider community and voluntary sector and explore and develop new opportunities.
10. Research & Campaigns (R&C) - Advisers to collect feedback on direct experiences of poor policies from clients and to provide relevant evidence. We will campaign to relevant authorities. Maintain an enthusiastic R&C team supported by an R&C Trustee.
11. Marketing and reach- We must have a hybrid approach in how we market and reach our clients. This must include digital and non-digital means of communicating with our stakeholders. We will be launching a new TikTok platform in 2024 and have secured the support of a marketing intern for the summer of 2024.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

We would like to increase the numbers of younger people who come to us, both as clients and volunteers. In 2023/24 we undertook a research project with Sussex University students to examine why younger people did not access LDCA for advice services. This project contributed to a piece of research completed by our lead youth R&C volunteer and a report was produced that contains a number of key recommendations. This learning will help us to address this missed demographic and support with our fundraising efforts to target a younger client group.

We have recently secured funding for a rural outreach support service and will soon be going to people in their communities, especially in rural locations towards the north of the district. This funding will help ensure that we are addressing issues of rural deprivation and inequalities of access to support for many vulnerable people who are often overlooked and at risk of facing additional hardships.

Information Assurance

Our trustee board oversees the information security of all personal information that is processed on behalf of our clients, staff, funders and strategic partners. Our local offices hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service.

An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the General Data Protection Regulation and Data Protection Act 2018.

Structure, governance and management

Lewes District CAB is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 December 1997. The Memorandum and Articles were amended following the merger of Lewes Area CAB and Seaford CAB to become the Lewes and Seaford CAB in July 2002. They were further amended in April 2013 when the Charity's name became the Lewes District CAB and was registered as such at Companies House and the Charity Commission. In February 2022 they were amended, again, to clarify who the members of the charity are.

Following Citizens Advice rebranding guidelines issued in 2015 the name for general use is Lewes District Citizens Advice.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Horne	(Resigned 16 November 2023)
Mr K S Powell	
Mrs S L Kolkman	(Resigned 11 July 2024)
Mr P D Hole	(Resigned 16 September 2023)
Miss N J Morgan	
Mr G Haines	
Ms J Hammond	
Mrs A Lawfield	(Appointed 14 September 2023)
Mr S H Hallam	(Appointed 16 May 2024)
Miss E M Kolkman	(Appointed 11 July 2024)

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

In addition, we have six non-voting observers representing the district and town councils [note: observers are not trustees in Charity law].

Sarah Archer remains as CEO and Sophie Hoffman as our Advice Services Manager/Deputy CEO.

Our Financial Supporters

Donations from grateful clients and local residents

Lewes District Council

East Sussex County Council

Lewes Town Council

Newhaven Town Council

Peacehaven Town Council

Seaford Town Council

Telscombe Town Council

Sussex Community Foundation

Lewes Rotary Club

Seaford Rotary Club

Christ Church Lewes

Cliffe Feoffees

Chalk Cliff Trust

Sussex Community Development Association

Big Lottery Fund

National Citizens Advice

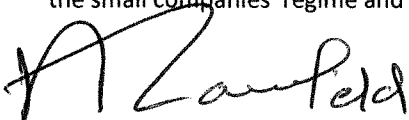
Next

The Chair of the Trustees is elected from the members of the Trustee Board.

Citizens Advice provides for the induction of new Trustees to brief them on their obligations as Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role. Day to day management of the charity is devolved to our Chief Executive Officer. The Board of Trustees can have between 4 and 15 elected members.

The Trustees shall endeavour to ensure that the Board is broadly representative of appropriate local organisations, interest groups and interested local people. The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the executive Cabinet, a small number of Trustees with principal roles within the organisation.

The trustees' report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved by the Board of Trustees.



Mrs A Lawfield

Trustee

Dated: 19 September 2024

LEWES DISTRICT CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEWES DISTRICT CITIZENS ADVICE BUREAU

I report to the Trustees on my examination of the financial statements of Lewes District Citizens Advice Bureau (the charity) for the year ended 31 March 2024 which are set out on pages 10 to 25.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

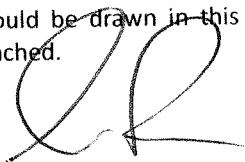
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Nicholas Rawson FCA
TC Group

One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 1 October 2024

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income from:						
Donations and legacies	2	53,080	-	62,006	115,086	194,788
Charitable activities	3	190,000	-	-	190,000	193,615
Investments	4	4,528	-	-	4,528	1,229
Total income		247,608	-	62,006	309,614	389,632
Expenditure on:	5					
Charitable activities	6	285,447	-	135,697	421,144	342,922
Net (outgoing)/incoming resources before transfers		(37,839)	-	(73,691)	(111,530)	46,710
Gross transfers between funds		40,782	(40,000)	(782)	-	-
Net income/(expenditure) for the year/ Net movement in funds		2,943	(40,000)	(74,473)	(111,530)	46,710
Fund balances at 1 April 2023		158,494	80,000	74,653	313,147	266,437
Fund balances at 31 March 2024		161,437	40,000	180	201,617	313,147

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year					
		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	78,170	-	116,618	194,788
Charitable activities	3	193,615	-	-	193,615
Investments	4	1,229	-	-	1,229
Total income		273,014	-	116,618	389,632
<u>Expenditure on:</u>					
Charitable activities	5 6	243,580	-	99,342	342,922
Net (outgoing)/incoming resources before transfers		29,434	-	17,276	46,710
Gross transfers between funds		(5,000)	5,000	-	-
Net income/(expenditure) for the year/ Net movement in funds		24,434	5,000	17,276	46,710
Fund balances at 1 April 2022		134,060	75,000	57,377	266,437
Fund balances at 31 March 2023		158,494	80,000	74,653	313,147

LEWES DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	8,264		6,057	
Cash at bank and in hand		218,809		330,812	
		<u>227,073</u>		<u>336,869</u>	
Creditors: amounts falling due within one year	12	(25,456)		(23,722)	
Net current assets			201,617		313,147
			<u><u>201,617</u></u>		<u><u>313,147</u></u>
The funds of the charity					
Restricted income funds	15		180		74,653
Unrestricted funds - general	16		161,437		158,494
Unrestricted funds - designated	14		40,000		80,000
			<u>201,617</u>		<u>313,147</u>
			<u><u>201,617</u></u>		<u><u>313,147</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 19 September 2024



Mrs A Lawfield

Trustee

Company registration number 03485336 (England and Wales)

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Company information

Lewes District Citizens Advice Bureau is a private company limited by guarantee incorporated in England and Wales. The registered office is 15-19 Chapel Street, Newhaven, East Sussex, BN9 9PN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the committee of management in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the committee of management for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	5,263	-	5,263	325	-	325
Grants	47,817	62,006	109,823	77,845	116,618	194,463
	<u>53,080</u>	<u>62,006</u>	<u>115,086</u>	<u>78,170</u>	<u>116,618</u>	<u>194,788</u>

3 Charitable activities

	2024 £	2023 £
Service agreement	<u>190,000</u>	<u>193,615</u>

4 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	<u>4,528</u>	<u>1,229</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Analysis of income and expenditure

	2024 Advising Clients	2024 Funds for distribution to clients	2024 Total
	£	£	£
Income	279,614	30,000	309,614
Income for partner	-	-	-
Total Income	279,614	30,000	309,614
Expenses			
Staff costs	296,729	-	296,729
Other costs	79,207	781	79,988
Costs for partner	-	-	-
Funds distributed to client	-	44,426	44,426
Total costs	375,936	45,207	421,143
Net income	(96,322)	(15,207)	(111,529)
	2023 Advising Clients	2023 Funds for distribution to clients	2023 Total
	£	£	£
Income	344,612	45,020	389,632
Income for partner	-	-	-
Total income	344,612	45,020	389,632
Expenses			
Staff costs	238,176	-	238,176
Other costs	62,737	-	62,737
Costs for Partner	-	-	-
Funds distributed to client	-	42,009	42,009
Total costs	300,913	42,009	342,922
Net income	43,699	3,011	46,710

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	2024 £	2023 £
Staff costs	296,754	238,176
Printing, postage, stationery and advertising	1,266	697
Telephone	9,268	8,172
Travel expenses	4,149	2,505
Sundry expenses	2,832	1,360
Training	6,791	3,257
Funds distributed to clients	44,426	42,009
Insurance	1,708	211
Citizens advice information service and publications	7,840	7,712
	<u>375,034</u>	<u>304,099</u>
Share of support costs (see note 7)	41,243	36,553
Share of governance costs (see note 7)	4,867	2,270
	<u>421,144</u>	<u>342,922</u>
Analysis by fund		
Unrestricted funds - general	285,447	243,580
Restricted funds	135,697	99,342
	<u>421,144</u>	<u>342,922</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Repairs and renewals - office equipment	11,192	-	11,192	11,470	-	11,470
Rent	18,208	-	18,208	18,001	-	18,001
Insurance	332	-	332	240	-	240
Cleaning	8,787	-	8,787	4,183	-	4,183
Repairs and renewals - property	781	-	781	540	-	540
Light and heat	1,943	-	1,943	2,119	-	2,119
Independent examiner's fee	-	1,749	1,749	-	1,287	1,287
Legal and professional	-	248	248	-	13	13
Bank charges	-	623	623	-	589	589
Other	-	125	125	-	100	100
Governance: Board Meeting Costs	-	-	-	-	281	281
Recruitment and promotion	-	2,122	2,122	-	-	-
	<u>41,243</u>	<u>4,867</u>	<u>46,110</u>	<u>36,553</u>	<u>2,270</u>	<u>38,823</u>
Analysed between Charitable activities	<u>41,243</u>	<u>4,867</u>	<u>46,110</u>	<u>36,553</u>	<u>2,270</u>	<u>38,823</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or expenses during the year.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management and administration	15	14
Employment costs	2024	2023
	£	£
Wages and salaries	275,310	221,155
Social security costs	14,220	11,518
Other pension costs	7,224	5,503
	296,754	238,176

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	375	240
Prepayments and accrued income	7,889	5,817
	8,264	6,057

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	310	692
Accruals and deferred income	25,146	23,030
	<u>25,456</u>	<u>23,722</u>

13 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,224	5,503
	<u>7,224</u>	<u>5,503</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023	Transfers	At 31 March 2024
	£	£	£
	80,000	(40,000)	40,000
	<u>80,000</u>	<u>(40,000)</u>	<u>40,000</u>
Previous year:	At 1 April 2022	Transfers	At 31 March 2023
	£	£	£
	75,000	5,000	80,000
	<u>75,000</u>	<u>5,000</u>	<u>80,000</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds		Movement in funds		Movement in funds		Transfers	Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended		
	£	£	£	£	£	£	£	£
Generalist advisors	45,000	37,000	(45,000)	37,000	-	(37,000)	-	-
Lions Clubs	180	-	-	180	-	-	-	180
Household Support Fund and Cliffe Feoffees	12,197	45,020	(42,009)	15,208	30,000	(44,426)	(782)	-
Core Cost support	-	34,598	(12,333)	22,265	-	(22,265)	-	-
IT support	-	-	-	-	2,000	(2,000)	-	-
Training	-	-	-	-	7,016	(7,016)	-	-
UC Advisor and Rent	-	-	-	-	22,990	(22,990)	-	-
	57,377	116,618	(99,342)	74,653	62,006	(135,697)	(782)	180

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds	(Continued)
Generalist Advisors	
Funding received from East Sussex County Council to support Generalist Advisors in specific areas for defined period of time.	
Lions Clubs	
To cover specific legal costs of local clients	
Household Support Fund and Cliffe Foeffees	
To be distributed through small payments to support vulnerable households, in specific areas, to meet daily needs such as food, clothing, and utilities.	
Core Cost support	
Funding received to cover IT support, promotional costs and core costs of the organisation.	

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Unrestricted funds

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	158,494	247,608	(285,447)	40,782	161,437
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Fund to cover planned deficit	75,000	-	-	5,000	80,000
General funds	59,060	273,014	(243,580)	(10,000)	78,494
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	134,060	273,014	243,580	(5,000)	158,494
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Represents monies set aside by the board to be used in the coming year to fund the budgeted deficit.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Fund balances at 31 March 2024 are represented by:

Current assets/(liabilities)

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	13,000	13,000
Between two and five years	13,000	13,000
	<u>26,000</u>	<u>26,000</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Accounts

Charity registration number 1068146

Company registration number 03485336 (England and Wales)

LEWES DISTRICT CITIZENS ADVICE BUREAU
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

LEWES DISTRICT CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Elected members

Mr A Horne
Mr K S Powell
Mrs S L Kolkman
Mr P D Hole
Miss N J Morgan
Ms J Hammond (Appointed 8 September 2022)
Mr G Haines (Appointed 16 February 2023)

Representatives

Cllr. Imogen Makepeace	Lewes District Council
Cllr. Nazish Adil	Seaford Town Council
Cllr. Bill Giles	Newhaven Town Council
Cllr. Isobel Sharkey	Peacehaven Town Council/Telscombe
	Cliffs Town Council
Cllr. John Lamb	Lewes Town Council

Secretary

Mr P D Hole

Charity number

1068146

Company number

03485336

Principal address and Registered office

15-19 Chapel Street
Newhaven
East Sussex
BN9 9PN

Independent examiner

Knill James LLP
One Bell Lane
Lewes
East Sussex
BN7 1JU

Bankers

National Westminster Bank Plc
11 High Street
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Kent
ME19 4TA

LEWES DISTRICT CITIZENS ADVICE BUREAU

CHAIR'S REPORT

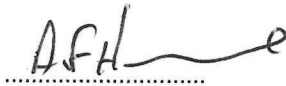
FOR THE YEAR ENDED 31 MARCH 2023

The last year has seen very positive rebuilding with a new enthusiastic management team in place who are eager and challenged about moving the service forward to meet the huge 'cost of living' crisis that is affecting our clients. Demand for our service has unfortunately exceeded our current capacity, but we continue to fundraise to allow our service to expand. Our service is provided by face to face consultations across our district complimented by web based and telephone advice and information. Our website also offers self-help where required.

My thanks must go to our volunteers and staff who provide our local service to local clients and I recommend hearing about some of our 'stories' available on our website. Our staff and volunteers do a wonderful but sometimes difficult job providing advice all year round.

Our service is a 'charity' and therefore must fundraise and the Board of trustees must manage the service within the resources available. My thanks to our trustees who are also volunteers and give their skills to make this possible. Our service and finances continue to be well governed.

We could not continue to provide this crucial service without our 'financial' supporters continuing to provide vital resources. Particular thanks must go to the Lewes District Council and our local town councils who provide a critical core of financial support through service agreements and grants each year. We have many other supporters who are named elsewhere in this report.


.....

Chairman

Date: 14/09/2023
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LEWES DISTRICT CITIZENS ADVICE BUREAU

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LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

We are an independent registered charity and we are here for everyone. We provide, free confidential and independent advice to help people overcome their problems. We work to fix the underlying causes of these problems and are a voice for people on the issues that matter to them. We value diversity, champion equality and challenge discrimination.

We aim to

- provide the advice people need for the problems they face.
- Improve the policies and practices that affect people's lives.

How we work

Since 1997, Lewes District Citizens Advice has been providing advice and support for residents of Lewes District who need help solving their problems. We also advocate for people on local and national issues that matter to them. We are a local, independent charity that is a paid member of the separate national charity, Citizens Advice. Being a paid member of a national organisation allows us to access high-quality training materials for our teams, data management tools, the CA brand and it also audits our advice to ensure we are delivering the highest possible quality advice and guidance.

Our funding comes from a range of sources and we must generate all our own income independently. We are not funded by or part of central government. We apply for regular grants have been greatly supported by our district, county, parish and town councils. We also continuously seek to access funding from other sources such as trusts and foundations and local donations to ensure we can both maintain and diversify the range of support we offer.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our service is currently run by 7 trustees, 11 part-time paid staff and around 30 volunteers. We rely heavily on support from our fantastic volunteers to run LDCA and could not deliver the level of support that we can without their dedication and professionalism.

Recruiting volunteers is still challenging and we have been undertaking a recruitment drive with the ambition of increasing and diversifying our volunteer demographic.

In February 2023 we changed our operational model and came out of single queue and began to deliver our own Advice Line internally. This is operated between 10-3.30 Tuesday- Thursday. Pre booked appointments (in person and on the phone) and email support is also provided outside of these times.

We have undertaken an IT review and refresh and as a result have improved working systems and processes to support service delivery. We have begun and will continue to upgrade all equipment for optimum functionality.

We have undertaken and are still in the process of a digital transformation, with a new website, social media channels and a YouTube channel. We have made 3 short films which highlight 3 key areas- Client support, Volunteer recruitment and Fundraising. Our film from about one of our clients Brian has been widely viewed and celebrated. We will continue to develop our marketing, brand and reach.

We have been successful in beginning the process of increasing funding outside of District and Town councils and in this reporting period raised an additional £60k to fund some of increased costs of working, training and IT projects.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Hybrid service delivery

During the pandemic we adapted our offices to improve air flow so that we could invite the team to return to the offices safely. Staff and volunteers continue to work flexibly and can operate at home and in the office. We are now also welcoming clients back into our offices for face-to-face pre booked appointments. There is still a need for in person support for many people and for those who are digitally excluded and for some clients who have a disability. We are committed to equality of access for everyone.

In this reporting period we have supported;

12% people in person

49% on the phone

29% via email

10% via other mechanisms (such as video call, letter)

How we have helped

Demand remains high, partly because of the consequences of the Cost of Living crisis. The complexities of people's problems has grown and people are coming to us now with on average over 4 differing issues per client.

- Number of clients 1561
- Number of issues 7105
- Financial gains £707,153
- Largest benefit requiring support- Personal Independence Payment
- Largest debt issue- Fuel debt
- 65% of people accessing support have a long-term health condition or disability
- Ethnicity stats- 8% of people identified as being Asian, Black, mixed or other (2001 Lewes census was 5.8%)

Client feedback and complaints

We have had no complaints this year.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

Income for the year was £390k compared to prior year of £430k. In both years we have received income from the Household Support Fund and other funders which was intended for onward distribution to our clients, according to the terms of the grants.

To show the impact of this, we have analysed the results further in Note 5 to the accounts. This note shows that income for our core activities of advising clients has slightly declined to £344k from prior year of £361k. However our core costs have increased from £292k to £301k. This increase is largely driven by pressures on our salary costs which are expected to increase again next year.

Although there is a surplus of £43,700 from our core activities, this is mainly related to projects in process with committed staff costs.

The total surplus for the year is £46,710, with the additional surplus resulting from the small surplus of £3,010 which is in the process of being distributed to clients.

It is the policy of our Charity to maintain unrestricted funds which are the free reserves of the Charity at a level that can meet its financial commitments. It seeks to minimise risks by regularly reviewing the reserves policy which takes into the account the need to maintain sufficient funds to cover costs and to continue the provision of services at the start of the new financial year, to cover any liabilities that arise in relation to staff and to allocate limited funds to attract and match additional project income. During the year, the Board has decided to retain the level of reserves being held at 4 months.

The Board has resolved to move a further £5k into a designated reserve. This reserve now total £80k and will be used as necessary in the coming year to fund the budgeted deficit.

The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the Cabinet subcommittee.

The accounts have been prepared on an accruals basis by Knill James Chartered Accountants of One Bell Lane, Lewes and submitted to the Charity Commission and Companies House to meet the requirements of limited company status.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Future Plans – Our objectives are

1. Overall Service – To meet local needs, to ensure the availability of our services and to take account of the cost-of-living crisis and its ongoing impact on our society. We need to extend our offer of support and have an ambition to open our Advice Line an evening a week and on all days of the week and to undertake rural outreach work. Ensure we are accessible and visible to people both in person and digitally.
2. Funding – Continue to work closely with LDC, ESCC and our Town and Parish Councils. We must also diversify our funding sources and ensure a sound range on income sources to support organisational sustainability and growth for the future. This includes securing funding from trusts and foundations, individual giving, corporate support and events.
3. Citizens Advice - Maintain standards, learn from our LSA, ensure we have active dialogue re small bureaux and to follow CA advice.
4. Finance - Minimise financial risk and maintain services. Diversification of income.
5. Trustee Board – Ensure appropriate skills & diversity and update trustee documentation. Effective communications with staff/volunteers.
6. Staff - Valued united staff and pursue optimum staffing. Support & train advisors and develop succession plan for senior staff.
7. Volunteer recruitment- we must increase numbers of our volunteers and diversify the demographic of our volunteers.
8. IT- Provide effective, secure systems & equipment for staff. Build on recent work and ensure all are fully trained.
9. Partnership working – maintain effective partnerships with our regional CA's and the wider community and voluntary sector and explore and develop new opportunities.
10. Research & Campaigns - Advisers to collect feedback on policies from clients and to provide relevant evidence & lobby relevant authorities. Maintain an enthusiastic R&C team.
11. Marketing and reach- We must have a hybrid approach in how we market and reach our clients. This must include digital and non-digital means of communicating with our stakeholders. We would like to increase the numbers of younger people who come to us, both as clients and volunteers. We are currently seeking funding for a rural outreach support service and hope to be able to visit people in their own communities, especially in rural locations towards the north of the district.

Information Assurance Our trustee board oversees the information security of all personal information that is processed on behalf of our clients, staff, funders and strategic partners. Our local offices hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service.

An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the General Data Protection Regulation and Data Protection Act 2018.

Structure, governance and management

Lewes District CAB is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 December 1997. The Memorandum and Articles were amended following the merger of Lewes Area CAB and Seaford CAB to become the Lewes and Seaford CAB in July 2002. They were further amended in April 2013 when the Charity's name became the Lewes District CAB and was registered as such at Companies House and the Charity Commission. In February 2022 they were amended, again, to clarify who the members of the charity are.

Following Citizens Advice rebranding guidelines issued in 2015 the name for general use is Lewes District Citizens Advice.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Barrett	(Resigned 10 October 2022)
Mr A Horne	
Mrs R O'Keeffe MBE	(Resigned 28 February 2023)
Mr K S Powell	
Mrs A W Wyatt	(Resigned 15 July 2022)
Mrs S L Kolkman	
Mr P D Hole	
Miss N J Morgan	
Ms J Hammond	(Appointed 8 September 2022)
Mr G Haines	(Appointed 16 February 2023)

In addition, we have six non-voting observers representing the district and town councils [note: observers are not trustees in Charity law].

In 2022 LDCA welcomed Sarah Archer as the new CEO and in 2023 we welcomed Sophie Hoffman as our Advice Services Manager.

Our Financial Supporters

Donations from grateful clients and local residents

Lewes District Council

East Sussex County Council

Lewes Town Council

Newhaven Town Council

Peacehaven Town Council

Seaford Town Council

Telscombe Town Council

Chalk Cliff Trust

Sussex Community Foundation

Awards For All

Lewes Rotary Club

Seaford Rotary Club

Christ Church Lewes

CoL one off grant from for core costs from National CA

CoL grant from LDC

Cliffe Feoffees

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The Chair of the Trustees is elected from the members of the Trustee Board.

Citizens Advice provides for the induction of new Trustees to brief them on their obligations as Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role. Day to day management of the charity is devolved to our Chief Executive Officer. The Board of Trustees can have between 4 and 15 elected members.

The Trustees shall endeavour to ensure that the Board is broadly representative of appropriate local organisations, interest groups and interested local people. The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the executive Cabinet, a small number of Trustees with principal roles within the organisation.

The trustees' report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved by the Board of Trustees

The trustees' report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved by the Board of Trustees.



.....
Mr A Horne

Trustee

Dated: 14/09/2023

LEWES DISTRICT CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEWES DISTRICT CITIZENS ADVICE BUREAU

I report to the Trustees on my examination of the financial statements of Lewes District Citizens Advice Bureau (the charity) for the year ended 31 March 2023 which are set out on pages 9 to 20.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Knill James LLP

Knill James LLP

Chartered Accountants

One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: *18 September 2023*

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Donations and legacies	2	78,170	-	116,618	194,788	253,915
Charitable activities	3	193,615	-	-	193,615	175,340
Investments	4	1,229	-	-	1,229	661
Total income		273,014	-	116,618	389,632	429,916
Expenditure on:	5					
Charitable activities	6	243,580	-	99,342	342,922	351,595
Net incoming resources before transfers		29,434	-	17,276	46,710	78,321
Gross transfers between funds		(5,000)	5,000	-	-	-
Net income for the year/ Net movement in funds		24,434	5,000	17,276	46,710	78,321
Fund balances at 1 April 2022		134,060	75,000	57,377	266,437	188,116
Fund balances at 31 March 2023		158,494	80,000	74,653	313,147	266,437

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	2	122,265	-	131,650	253,915
Charitable activities	3	175,340	-	-	175,340
Investments	4	661	-	-	661
Total income		298,266	-	131,650	429,916
<u>Expenditure on:</u>	5				
Charitable activities	6	263,192	-	88,403	351,595
Net incoming resources before transfers		35,074	-	43,247	78,321
Gross transfers between funds		(28,130)	27,000	1,130	-
Net income for the year/ Net movement in funds		6,944	27,000	44,377	78,321
Fund balances at 1 April 2021		127,116	48,000	13,000	188,116
Fund balances at 31 March 2022		134,060	75,000	57,377	266,437

LEWES DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	6,057		12,268	
Cash at bank and in hand		330,812		277,942	
		<u>336,869</u>		<u>290,210</u>	
Creditors: amounts falling due within one year	12	<u>(23,722)</u>		<u>(23,773)</u>	
Net current assets			<u>313,147</u>		<u>266,437</u>
Income funds					
Restricted funds	14		74,653		57,377
<u>Unrestricted funds</u>					
Designated funds	15	80,000		75,000	
General unrestricted funds		<u>158,494</u>		<u>134,060</u>	
			<u>238,494</u>		<u>209,060</u>
			<u>313,147</u>		<u>266,437</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on



Mr A Horne
Trustee

Company Registration No. 03485336

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Lewes District Citizens Advice Bureau is a private company limited by guarantee incorporated in England and Wales. The registered office is 15-19 Chapel Street, Newhaven, East Sussex, BN9 9PN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and have taken in to account the impact of Covid-19 on its activities and finances. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the committee of management in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the committee of management for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.8 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.9 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	325	-	325	2,022	-	2,022
Grants receivable	77,845	116,618	194,463	120,243	131,650	251,893
	<u>78,170</u>	<u>116,618</u>	<u>194,788</u>	<u>122,265</u>	<u>131,650</u>	<u>253,915</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Service agreement 2023 £	Service agreement 2022 £
Service agreement	193,615	175,340

4 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	1,229	661

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Analysis of income and expenditure

	2023 Advising Clients	2023 Funds for distribution to clients	2023 Total
	£	£	£
Income	344,612	45,020	45,020
Income for partner	-	-	-
Total income	344,612	45,020	45,020
Expenses			
Staff costs	238,176	-	238,176
Other costs	62,737	-	62,737
Costs for partner	-	-	-
Funds distributed to client	-	42,009	42,009
Total costs	300,913	42,009	342,922
Net income	43,699	3,011	(297,902)

	2022 Advising Clients	2022 Funds for distribution to clients	2022 Total
	£	£	£
Income	360,941	52,650	413,591
Income for partner	16,325	-	16,325
Total income	377,266	52,650	429,916
Expenses			
Staff costs	228,066	-	228,066
Other costs	63,801	-	63,801
Costs for Partner	16,325	-	16,325
Funds distributed to client	-	43,403	43,403
Total costs	308,192	43,403	335,270
Net income	52,749	9,247	78,321

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023 £	2022 £
Staff costs	238,176	228,066
Printing, postage, stationery and advertising	697	1,735
Telephone	8,172	7,562
Travel expenses	2,505	326
Sundry expenses	1,360	17,493
Training	3,257	3,935
Funds distributed to clients	42,009	43,403
Insurance	211	814
Citizens advice information service and publications	7,712	10,056
	<u>304,099</u>	<u>313,390</u>
Share of support costs (see note 7)	36,553	36,808
Share of governance costs (see note 7)	2,270	1,397
	<u>342,922</u>	<u>351,595</u>
Analysis by fund		
Unrestricted funds - general	243,580	263,192
Restricted funds	99,342	88,403
	<u>342,922</u>	<u>351,595</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Repairs and renewals - office equipment	11,470	-	11,470	8,211	-	8,211
Rent	18,001	-	18,001	17,856	-	17,856
Insurance	240	-	240	218	-	218
Cleaning	4,183	-	4,183	9,821	-	9,821
Repairs and renewals - property	540	-	540	186	-	186
Light and heat	2,119	-	2,119	516	-	516
Independent examiner's fee	-	1,287	1,287	-	1,086	1,086
Legal and professional	-	13	13	-	13	13
Bank charges	-	589	589	-	213	213
Other	-	100	100	-	85	85
Governance: Board Meeting Costs	-	281	281	-	-	-
	<u>36,553</u>	<u>2,270</u>	<u>38,823</u>	<u>36,808</u>	<u>1,397</u>	<u>38,205</u>
Analysed between Charitable activities	<u>36,553</u>	<u>2,270</u>	<u>38,823</u>	<u>36,808</u>	<u>1,397</u>	<u>38,205</u>

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or expenses during the year.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management and administration	14	16
Employment costs	2023 £	2022 £
Wages and salaries	221,155	214,727
Social security costs	11,518	9,549
Other pension costs	5,503	3,790
	238,176	228,066

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	240	-
Prepayments and accrued income	5,817	12,268
	6,057	12,268

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	692	-
Accruals and deferred income	23,030	23,773
	23,722	23,773

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,503 (2022 - £3,790).

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds		Transfers £	Balance at 1 April 2022 £	Movement in funds		Resources expended 31 March 2023 £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £			Incoming resources £	Resources expended £		
Generalist advisors	13,000	79,000	(47,000)	-	45,000	37,000	(45,000)	37,000	
Lions Clubs	-	650	(470)	-	180	-	-	180	
Household Support Fund and Cliffe Feoffees	-	52,000	(40,933)	1,130	12,197	45,020	(42,009)	15,207	
Core Cost support	-	-	-	-	-	34,598	(12,333)	22,265	
	13,000	131,650	(88,403)	1,130	57,377	116,618	(99,342)	74,653	

Generalist Advisors

Funding received from East Sussex County Council to support Generalist Advisors in specific areas for defined period of time.

Lions Clubs

To cover specific legal costs of local clients

Household Support Fund and Cliffe Feoffees

To be distributed through small payments to support vulnerable households, in specific areas, to meet daily needs such as food, clothing, and utilities.

Core Cost support

Funding received to cover IT support, promotional costs and core costs of the organisation.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Designated funds

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Fund to cover planned deficit	48,000	27,000	75,000	5,000	80,000
	<u>48,000</u>	<u>27,000</u>	<u>75,000</u>	<u>5,000</u>	<u>80,000</u>
	<u><u>48,000</u></u>	<u><u>27,000</u></u>	<u><u>75,000</u></u>	<u><u>5,000</u></u>	<u><u>80,000</u></u>

Represents monies set aside by the board to be used in the coming year to fund the budgeted deficit.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Analysis of net assets between funds

Fund balances at 31 March 2023 are represented by:
Current assets/(liabilities)

Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds		Designated funds		Restricted funds		Total	
			2023	2022	2022	2022	2022	2022	2022	2022
158,494	80,000	74,653	313,147	134,060	75,000	57,377	266,437			
158,494	80,000	74,653	313,147	134,060	75,000	57,377	266,437			

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	13,000	13,000
Between two and five years	13,000	13,000
	<u>26,000</u>	<u>26,000</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2023 £	2022 £
Aggregate compensation	<u>27,833</u>	<u>33,569</u>

Accounts

Charity registration number 1068146

Company registration number 03485336 (England and Wales)

**LEWES DISTRICT CITIZENS ADVICE BUREAU
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

LEWES DISTRICT CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Elected members

Mr A Horne
Mrs R O'Keeffe
Mr K S Powell
Mrs S L Kolkman
Mr P D Hole
Miss N J Morgan (Appointed 10 February 2022)
Ms J Hammond (Appointed 8 September 2022)

Representatives

Cllr. Imogen Makepeace Lewes District Council
Cllr. Nazish Adil Seaford Town Council
Cllr. Bill Giles Newhaven Town Council
Cllr. Isobel Sharkey Peacehaven Town Council/Telscombe
Cliffs Town Council
Cllr. John Lamb Lewes Town Council

Secretary

Mr P D Hole

Charity number

1068146

Company number

03485336

Principal address and Registered office

15-19 Chapel Street
Newhaven
East Sussex
BN9 9PN

Independent examiner

Knill James LLP
One Bell Lane
Lewes
East Sussex
BN7 1JU

Bankers

National Westminster Bank Plc
11 High Street
Lewes
East Sussex
BN7 2LH

CAF Bank Ltd
PO Box 289
25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

LEWES DISTRICT CITIZENS ADVICE BUREAU

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LEWES DISTRICT CITIZENS ADVICE BUREAU

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

Chair's Report

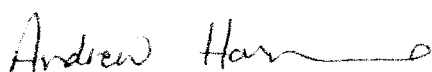
We have emerged from the last three years of the pandemic a changed but stronger service. Our thanks for the transformation must go to our previous District Manager, Jackie Wilkes who led the service through this difficult period as we moved from a primarily face to face service to a web/phone based service. At the same time demand for our free, confidential and independent service continues to increase as we meet the need of local people during this difficult economic downturn. We have now re-opened some face to face services across the District and the need for this remains strong.

Our workforce of employed staff and volunteers who also experienced significant change during these difficult years have persevered whilst helping people who have fallen on difficult times with heart-breaking and challenging stories. My thanks once again must be given to our workforce for continuing to provide this essential service and helping local people to find a way through their difficulties.

Our thanks must also go to our trustees. Of particular mention is Ann Wyatt, vice chair who has led and sorted all of our Information Technology issues for many years and particularly helped during the transformation to a web based service. Thanks as well to Richard Pearson who left at the end of the year and led on Business Planning. We can also welcome a new trustee, Nicola Morgan who was recruited for her excellent HR skills and just in time for using her vast experience to lead the recruitment of our new CEO. Trustees are volunteers as well and help the service in many ways including finance, legal, governance and research.

We particularly value our independence, but we rely on those who provide us with grants and donations. We are particularly grateful to Lewes District Council for their support and they have recently confirmed continued support for the next three years. The local town councils also provide vital grant funding as do a large range of supporters listed on page 5.

Our finances look reasonable, but we know that fundraising is becoming more and more challenging with larger targets required each year, just to provide the same level of service. Inflation is also a significant factor which will make the fundraising challenge greater.



Chairman

Date: 10th November 2022

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

We are an independent registered charity and we are here for everyone. We provide, free confidential and independent advice to help people overcome their problems. We work to fix the underlying causes of these problems and are a voice for people on the issues that matter to them. We value diversity, champion equality and challenge discrimination.

We aim to

- provide the advice people need for the problems they face.
- Improve the policies and practices that affect people's lives.

How we work

Since 1997, Lewes District Citizens Advice has been providing advice and support for residents of Lewes District who need help solving their problems.

We also advocate for people on local and national issues that matter to them. We are a totally independent local charity that comes under the banner of the national charity, Citizens Advice.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our service is currently run by 7 trustees, 16 part-time paid staff and around 50 volunteers.

Covid impact

Since March 2020, due to the health and safety impact of the covid pandemic our offices were closed to staff and the general public. Within a fortnight we had set up volunteers and paid staff with laptops and telephones to enable them to work from home.

We adapted our offices to improve air flow and to manage safe distance so that we could invite staff to work in the offices. Staff moved back to the office but we now work flexibly so that they can operate at home and in the office.

Subsequently we have taken a staged approach to opening all of our offices to the public, albeit currently with pre-booked appointments.

Covid has had an impact on recruiting volunteers and particularly working at home which isn't ideal for everyone. Demand has increased because of the consequences of the pandemic with many clients easily adapting to a phone or web based service. However there is still a need for a face to face service for the 'digital excluded' and for some clients who have a disability. We are committed to delivering a service open to everyone.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

How we help

Top 5 issues:

- Personal Independence Payment
- Universal Credit
- Employment Support Allowance
- Council Tax Arrears
- Housing Benefit

Some Statistics

- Number of clients 3,207
- Number of problems 9,269
- Financial gains £851,207
- 90% of clients say they would recommend us to others

Enquiries from vulnerable clients have remained low over the past year. Contributing factors include digital exclusion, pausing of disability benefit assessment and poor mental health.

Client feedback and complaints

We have had no complaints this year.

Financial review

Income for the year was £430k compared to prior year of £376k. This extraordinary result is driven by monies received from the Household Support Fund to support clients in need, and two year funding from East Sussex for a generalist and trainer. Further, one project continued during the year – the provision of a generalist advisor funded by Sussex Community Development Association.

Expenditure for the year was £352k compared to prior year of £287k. Most of the increase relates the Household Support Fund being paid out in grants to clients in need.

A surplus of £78k has been achieved in the year, of which £57k is carried forward within restricted reserves.

It is the policy of our Charity to maintain unrestricted funds which are the free reserves of the Charity at a level that can meet its financial commitments. It seeks to minimise risks by regularly reviewing the reserves policy which takes into the account the need to maintain sufficient funds to cover costs and to continue the provision of services at the start of the new financial year, to cover any liabilities that arise in relation to staff and to allocate limited funds to attract and match additional project income. During the year, the Board has decided that it is appropriate to increase the level of reserves being held to 4 months.

Further, the Board has resolved to move £75k into a designated reserve. This reserve will be used in the coming year to fund the budgeted deficit.

The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the Cabinet subcommittee.

The accounts have been prepared on an accruals basis by Knill James Chartered Accountants of One Bell Lane, Lewes and submitted to the Charity Commission and Companies House to meet the requirements of limited company status.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Future Plans – Our objectives are

1. Overall Service – To meet local needs, to ensure the availability of our services and to take account of the cost of living crisis and its impact on our society.
2. Funders – Actively meet with LDC re our SLA and ensure effective relationships with stakeholders. Deliver requirements for Town Councils.
3. Citizens Advice - Maintain standards, learn from our LSA, ensure we have active dialogue re small bureaux and to follow CA advice.
4. Finance - Minimise financial risk and maintain services. Take advantage of CA funding streams.
5. Fundraising - Pursue opportunities and engage local businesses. Work effectively with partners.
6. Trustee Board – Ensure appropriate skills & diversity and update trustee documentation. Effective communications with staff/volunteers. .
7. Staff - Valued united staff and pursue optimum staffing. Support & train advisors and develop succession plan for senior staff.
8. IT- Provide effective, secure systems & equipment for staff. Build on recent work and ensure all fully trained.
9. Partnership working – maintain effective partnerships with SCDA & voluntary sector and explore all opportunities. Respond to new opportunities.
10. Research & Campaigns - Advisers to collect feedback on policies from clients and to provide relevant evidence & lobby relevant authorities. Maintain an enthusiastic R&C team.

Information Assurance

Our trustee board oversees the information security of all personal information that is processed on behalf of our clients, staff, funders and strategic partners. Our local offices hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service.

An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the General Data Protection Regulation and Data Protection Act 2018.

Structure, governance and management

Lewes District CAB is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 December 1999. The Memorandum and Articles were amended following the merger of Lewes Area CAB and Seaford CAB to become the Lewes and Seaford CAB in July 2002. They were further amended in April 2013 when the Charity's name became the Lewes District CAB and was registered as such at Companies House and the Charity Commission. In February 2022 they were amended, again, to clarify who the members of the charity are.

Following Citizens Advice rebranding guidelines issued in 2015 the name for general use is Lewes District Citizens Advice.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Barrett	(Resigned 10 October 2022)
Mrs S Cormac	(Resigned 11 November 2021)
Mr A Horne	
Mrs R O'Keeffe	
Mr R Pearson	(Resigned 3 March 2022)
Mr K S Powell	
Mrs A W Wyatt	(Resigned 15 July 2022)
Mrs S L Kolkman	
Mr P D Hole	
Miss N J Morgan	(Appointed 10 February 2022)
Ms J Hammond	(Appointed 8 September 2022)

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

In addition, we have six non-voting observers representing the district and town councils [note: observers are not trustees in Charity law].

Our Financial Supporters

Citizens Advice – Energy Advice Project
Citizens Advice – DWP Help to Claim Project
Citizens Advice – Money and Pensions
Donations from grateful clients
East Sussex County Council
Lewes District Council
Lewes Town Council
Newhaven Town Council
Peacehaven Town Council
Seaford Town Council
Sussex Community Development Association
Telscombe Town Council

The Chair and Vice Chair of the Trustees are elected from the members of the Trustee Board. One-third of the elected members are elected annually by the members of the Charitable Company attending the AGM and serve for a period of three years.

Representative members nominated by the local authorities in the list of Trustees are subject to the appointment processes of these bodies and the guidelines on appointment to public office as they apply to local government nominees.

Citizens Advice provides for the induction of new Trustees to brief them on their obligations as Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

Day to day management of the charity is devolved to our district manager.

The Board of Trustees can have between 4 and 15 elected directors/members. The Trustees shall endeavour to ensure that the Board is broadly representative of appropriate local organisations, interest groups and interested local people.

The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the executive Cabinet, a small number of Trustees with principal roles within the organisation.

The trustees' report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved by the Board of Trustees.



Mr A Horne

Trustee

Dated: 10th November 2022

LEWES DISTRICT CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEWES DISTRICT CITIZENS ADVICE BUREAU

I report to the Trustees on my examination of the financial statements of Lewes District Citizens Advice Bureau (the charity) for the year ended 31 March 2022 which are set out on pages 9 to 20.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Knill James LLP

Knill James LLP

Chartered Accountants

One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: *14 November 2022*

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income from:</u>						
Donations and legacies	2	122,265	-	131,650	253,915	199,769
Charitable activities	3	175,340	-	-	175,340	175,340
Investments	4	661	-	-	661	732
Total income		298,266	-	131,650	429,916	375,841
<u>Expenditure on:</u>						
Charitable activities	5	263,192	-	88,403	351,595	287,307
Net incoming resources before transfers		35,074	-	43,247	78,321	88,534
Net incoming resources before transfers		35,074	-	43,247	78,321	88,534
Gross transfers between funds		(28,130)	27,000	1,130	-	-
Net income for the year/ Net movement in funds		6,944	27,000	44,377	78,321	88,534
Fund balances at 1 April 2021		127,116	48,000	13,000	188,116	99,582
Fund balances at 31 March 2022		134,060	75,000	57,377	266,437	188,116

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
Income from:					
Donations and legacies	2	112,903	-	86,866	199,769
Charitable activities	3	175,340	-	-	175,340
Investments	4	732	-	-	732
Total income		288,975	-	86,866	375,841
Expenditure on:					
Charitable activities	5	213,441	-	73,866	287,307
Net incoming resources before transfers		75,534	-	13,000	88,534
Gross transfers between funds		(48,000)	48,000	-	-
Net income for the year/ Net movement in funds		27,534	48,000	13,000	88,534
Fund balances at 1 April 2020		99,582	-	-	99,582
Fund balances at 31 March 2021		127,116	48,000	13,000	188,116

LEWES DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	10	12,268		8,578	
Cash at bank and in hand		277,942		201,618	
		290,210		210,196	
Creditors: amounts falling due within one year	11	(23,773)		(22,080)	
Net current assets			266,437		188,116
Income funds					
Restricted funds	13		57,377		13,000
<u>Unrestricted funds</u>					
Designated funds	14	75,000		48,000	
General unrestricted funds		134,060		127,116	
			209,060		175,116
			266,437		188,116

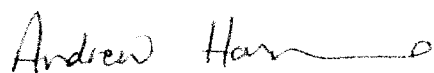
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 10th November 2022



Mr A Home
Trustee

Company Registration No. 03485336

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

Lewes District Citizens Advice Bureau is a private company limited by guarantee incorporated in England and Wales. The registered office is 15-19 Chapel Street, Newhaven, East Sussex, BN9 9PN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and have taken in to account the impact of Covid-19 on its activities and finances. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the committee of management in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the committee of management for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.8 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.9 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Donations and legacies

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	2,022	-	2,022	-	8,000	8,000
Grants receivable for core activities	44,315	-	44,315	36,160	-	36,160
Donated goods and services	-	-	-	203	-	203
Other	75,928	131,650	207,578	76,540	78,866	155,406
	<u>122,265</u>	<u>131,650</u>	<u>253,915</u>	<u>112,903</u>	<u>86,866</u>	<u>199,769</u>

3 Charitable activities

	Service agreement 2022 £	Service agreement 2021 £
Service agreement	<u>175,340</u>	<u>175,340</u>

4 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	<u>661</u>	<u>732</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	2022 £	2021 £
Staff costs	228,066	226,832
Depreciation and impairment	-	3,710
Printing, postage, stationery and advertising	45,138	2,778
Telephone	7,562	6,785
Travel expenses	326	(15)
Sundry expenses	17,493	1,499
Training	3,935	2,218
Insurance	814	-
Citizens advice information service and publications	10,056	5,430
	<u>313,390</u>	<u>249,237</u>
Share of support costs (see note 6)	36,808	36,469
Share of governance costs (see note 6)	1,397	1,601
	<u>351,595</u>	<u>287,307</u>
Analysis by fund		
Unrestricted funds - general	263,192	213,441
Restricted funds	88,403	73,866
	<u>351,595</u>	<u>287,307</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Repairs and renewals - office equipment	8,211	-	8,211	10,975	-	10,975
Rent	17,856	-	17,856	17,689	-	17,689
Insurance	218	-	218	1,366	-	1,366
Cleaning	9,821	-	9,821	2,758	-	2,758
Repairs and renewals - property	186	-	186	912	-	912
Light and heat	516	-	516	2,769	-	2,769
Independent examiner's fee	-	1,086	1,086	-	1,076	1,076
Legal and professional	-	13	13	-	436	436
Bank charges	-	213	213	-	54	54
Other	-	85	85	-	35	35
	<u>36,808</u>	<u>1,397</u>	<u>38,205</u>	<u>36,469</u>	<u>1,601</u>	<u>38,070</u>
Analysed between Charitable activities	<u>36,808</u>	<u>1,397</u>	<u>38,205</u>	<u>36,469</u>	<u>1,601</u>	<u>38,070</u>

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or expenses during the year.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Management and administration	16	14
Employment costs	2022 £	2021 £
Wages and salaries	214,727	213,797
Social security costs	9,549	9,480
Other pension costs	3,790	3,555
	228,066	226,832

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Prepayments and accrued income	12,268	8,578

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	23,773	22,080

12 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,790 (2021 - £3,555).

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Transfers	Balance at
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended		31 March 2022	
	£	£	£	£	£	£	£	£
COVID Generalist	8,000		8,000	42,000	(42,000)			8,000
Sussex Community Foundation	5,000		5,000	-	(5,000)			
Help to Claim	26,294	(26,294)						
MaPs	18,180	(18,180)						
Other - One off and client related	29,392	(29,392)						
ESCC Project 22/23				37,000	-			37,000
Lions Clubs				650	(470)			180
Household Support Fund and Cliffe Feoffees				52,000	(40,933)		1,130	12,197
	86,866	(73,866)	13,000	131,650	(88,403)		1,130	57,377

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Restricted funds

(Continued)

COVID Generalist

Funding to assist with COVID.

Sussex Community Foundation

Funding for the provision of a generalist advisor.

ESCC Projects 22/23

Two year funding from East Sussex CC for a generalist and a trainer.

Lions Clubs

To provide financial assistance to young people and people less fortunate.

Household Support Fund and Cliffe Foeftaes

To support clients in need.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Designated funds

	Transfers	Balance at	Transfers	Balance at
	£	1 April 2021	£	31 March 2022
		£		£
Fund to cover planned deficit	48,000	48,000	27,000	75,000
	<u>48,000</u>	<u>48,000</u>	<u>27,000</u>	<u>75,000</u>

Represents monies set aside by the board to be used in the coming year to fund the budgeted deficit.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total Unrestricted funds	Designated funds	Restricted funds	Total
	2022	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:							
Current assets/(liabilities)	134,060	75,000	57,377	266,437	127,116	48,000	188,116
	134,060	75,000	57,377	266,437	127,116	13,000	188,116

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	13,000	13,000
Between two and five years	13,000	13,000
	<u>26,000</u>	<u>26,000</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2022 £	2021 £
Aggregate compensation	<u>33,569</u>	<u>37,836</u>

Accounts

Charity Registration No. 1068146

Company Registration No. 03485336 (England and Wales)

LEWES DISTRICT CITIZENS ADVICE BUREAU
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

LEWES DISTRICT CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Elected members

Mr M Barrett
Mrs S Cormac
Mr A Horne
Mrs R O'Keeffe
Mr R Pearson
Mr K S Powell
Mrs A W Wyatt
Mrs S L Kolkman (Appointed 11 November 2020)
Mr P D Hole (Appointed 11 November 2020)

Representatives

Cllr. Imogen Makepeace	Lewes District Council
Cllr. Nazish Adil	Seaford Town Council
Cllr. Bill Giles	Newhaven Town Council
Cllr. Isobel Sharkey	Peacehaven Town Council/Telscombe Cliffs Town Council
Cllr. John Lamb	Lewes Town Council

Secretary

Mrs J M Wilkes

Charity number

1068146

Company number

03485336

Principal address and Registered office

15-19 Chapel Street
Newhaven
East Sussex
BN9 9PN

Independent examiner

Knill James LLP
One Bell Lane
Lewes
East Sussex
BN7 1JU

Bankers

National Westminster Bank Plc
11 High Street
Lewes
East Sussex
BN7 2LH

CAF Bank Ltd
PO Box 289
25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

LEWES DISTRICT CITIZENS ADVICE BUREAU

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LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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

We are an independent registered charity and we are here for everyone. We provide, free confidential and independent advice to help people overcome their problems. We work to fix the underlying causes of these problems and are a voice for people on the issues that matter to them. We value diversity, champion equality and challenge discrimination.

We aim to

- provide the advice people need for the problems they face.
- Improve the policies and practices that affect people's lives.

How we work

Since 1997, Lewes District Citizens Advice has been providing advice and support for residents of Lewes District who need help solving their problems.

We also advocate for people on local and national issues that matter to them. We are a totally independent local charity that comes under the banner of the national charity, Citizens Advice.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Our service is run by 9 trustees, 15 part-time paid staff and around 50 volunteers.

Covid-19

At the end of March 2020, all of our offices closed and we had to move all of our services online. We embraced technology and ways of working that had previously seemed unthinkable. Within a fortnight we had set up volunteers and paid staff with laptops and telephones to enable them to work from home. This was no mean feat and we achieved it thanks to the flexibility and resourcefulness of our staff and the generosity of local organisations to whom we applied for emergency funding. Home working didn't suit everyone and some volunteers decided to take a break from volunteering; this totally understandable decision left us with another conundrum; how to train and recruit a new remote team with no in-person contact with either trainers or other members of the volunteering team. Again, what started as a problem, quickly became an opportunity and we have recruited a new remote team, some of whom will continue to work from home even after our offices have opened. The emphasis on these new channels of advice has opened up the volunteering experience to a whole new cohort of people, people who for various reasons; studying, distance, disability, might not have been able to commit to coming into the office.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

How we help

Top 5 benefit issues:

- Universal Credit
- Personal Independence Payment
- Employment Support Allowance
- Housing Benefit
- Council Tax Reduction

Some Statistics

- Number of clients 3,170
- Number of problems 9,313
- Financial gains £1,231,478

Enquiries from vulnerable clients have fallen over the past year. Contributing factors include digital exclusion, pausing of disability benefit assessments and poor mental health.

Manager's Overview

Alongside our main advice work we have also been working on the following specific projects.

Help to Claim - a project sponsored by the DWP to help clients through the application process for Universal Credit from point of enquiry through to first payment. Applying for Universal credit continues to be a struggle for our clients and pushes many into rent arrears and debt. We have continued to deliver this service throughout the year via telephone, email and webchat.

Energy Advice Project - to help clients with energy problems

EU settled and pre settled status - helping EU citizens apply to stay in the UK before the June 2021 cut off date.

SCDA lottery project – working in partnership with another local agency to provide improved life options for clients.

Leadership Self-Assessment (LSA)

We continue to achieve good scores in the Leadership self-assessment which is an audit tool to help achieve good governance

Research and Campaigns

Research and Campaigns is one of the dual aims of Citizens Advice and we have an active volunteer team who raise awareness of both local and national campaigns.

IT

Our thanks to Ann Wyatt who managed to set up our staff and volunteers to work from home at the start of April 2020 and who continues to buy equipment on a rolling replacement basis to ensure good value for money.

Client feedback and complaints

Our surveys show that 92% of clients would recommend us to others. We have had no complaints this year.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

Chair's Report

The pandemic has had a huge impact, but the vaccine success brings relief to all. The consequences will be with us for many years and the Citizens Advice service will be required more than ever to help local people move forward and resolve problems with debt, housing, benefits and many other issues.

Our service is made up of a small number of key paid professionals and a much larger group of dedicated volunteers who give up their time freely to help and support others. Our volunteers have to train to the appropriate level, are then supported and audited to ensure we provide consistent accurate advice. This is by no means an easy role and our huge thanks must go to both our volunteers and paid staff who have continued to respond to issues through this difficult period.

Our thanks must also go to our grant providers, the District and Town Councils who have been able to make additional grants available to meet some of the demand. We also have received financial support from many others as detailed below. Despite this support we are worried about future funding as the economic impact rolls out and grant processes are changed. We are a small local charity, but part of the national Citizen Advice service. This blends our ability to respond quickly to local issues and have an impact nationally. We are able to feed-back anonymised information that can be coordinated nationally and lobby for change. Changes to Universal Credit are a recent example.

Our Board has to meet good governance criteria to ensure our organisation and service is of a high quality. Our Board members are also volunteers and thanks must go to them for their ongoing support and assistance.

The future may well be difficult but we are determined to maintain our service and with the help of our dedicated volunteers and staff, we are in a good place to make this happen.

Our Financial Supporters

Business Energy & Industrial Strategy
Citizens Advice – Energy Advice Project
Citizens Advice – DWP Help to Claim Project
Citizens Advice – Money and Pensions
Donations from grateful clients
East Sussex County Council
Knill James LLP
Kevin Powell
Lawson Lewis Blakers
Lewes District Council
Lewes Town Council
Newhaven Town Council
Peacehaven Town Council
Police Property Fund
Seaford, Peacehaven and Newhaven Lions
Seaford Town Council
Sussex Community Development Association
Telscombe Town Council
Tesco Bags of Help
Wightman and Parrish

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Income for the year was £376k compared to prior year of £260k. This is a one-off result largely caused by a significant level of emergency funding received in the year which was used to recruit a debt advisor, upgrade our telephone systems, enable staff to work from home, and set up an online training programme for volunteers. Further, two projects commenced during the year – the provision of a generalist advisor funded by Sussex Community Development Association, and training of a Money and Pensions advisor, funded by a National Citizens Advice Project.

Restricted funding, included above, of £8k was received from Wightman and Parrish Limited and Kevin Powell. These funds will be spent in the coming year to continue to fund the debt advisor.

Funds were also received from C19-Tesco Bags of Help, Police Property Fund and East Sussex County Council specifically to provide vouchers and goods to clients identified by our team.

Expenditure for the year was £287k compared to prior year of £259k. Most of the increase relates to salary costs as additional staff were hired to fulfil training, debt advice and generalist advice as mentioned above.

A surplus of £89k has been achieved in the year, of which £13k is carried forward as restricted reserves. This surplus will boost our reserves and help us to achieve our long term targets.

It is the policy of our Charity to maintain unrestricted funds which are the free reserves of the Charity at a level that can meet its financial commitments. It seeks to minimise risks by regularly reviewing the reserves policy which takes into the account the need to maintain sufficient funds to cover costs and to continue the provision of services at the start of the new financial year, to cover any liabilities that arise in relation to staff and to allocate limited funds to attract and match additional project income. During the year, the Board has decided that it is appropriate to increase the level of reserves being held to 6 months.

Further, the Board has resolved to move £48k into a designated reserve. This reserve will be used in the coming year to fund the budgeted deficit.

Our thanks go to Arif Essaji, our volunteer book-keeper for the day to day financial input. Arif has stepped down from the role in May 2021.

The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the Cabinet subcommittee.

The accounts have been prepared on an accruals basis by Knill James LLP, Chartered Accountants of One Bell Lane, Lewes and submitted to the Charity Commission and Companies House to meet the requirements of limited company status.

Future plans - Our objectives

1. Overall Service – To meet local needs, to ensure the availability of our services and to take account of the COVID epidemic and impact on our society.
 2. Funders – Actively meet with LDC re our SLA and ensure effective relationships with stakeholders. Deliver requirements for Town Councils.
 3. Citizens Advice - Maintain standards, learn from our LSA, ensure we have active dialogue re small bureaux and to follow CA advice COVID19.
 4. Finance - Minimise financial risk and maintain services. Take advantage of CA funding streams.
 5. Fundraising - Pursue opportunities and engage local businesses. Work effectively with partners.
 6. Trustee Board – Ensure appropriate skills & diversity and update trustee documentation. Effective communications with staff/volunteers.
-

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7. Staff - Create a valued united team. Pursue optimum staffing. Support & train advisors and develop succession plan for senior staff.

8. IT- Provide effective, secure systems & equipment for staff. Build on 2020 work and ensure all fully trained.

9. Partnership working – maintain effective partnerships with DWP & voluntary sector and explore all opportunities. Respond to new opportunities.

10. Research & Campaigns - Advisers to collect feedback on policies from clients and to provide relevant evidence & lobby relevant authorities. Maintain an enthusiastic R&C team.

Information Assurance

Our trustee board oversees the information security of all personal information that is processed on behalf of our clients, staff, funders and strategic partners. Our local offices hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the General Data Protection Regulation and Data Protection Act 2018.

Structure, governance and management

Lewes District CAB is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 December 1999. The Memorandum and Articles were amended following the merger of Lewes Area CAB and Seaford CAB to become the Lewes and Seaford CAB in July 2002. They were further amended in April 2013 when the Charity's name became the Lewes District CAB and was registered as such at Companies House and the Charity Commission. Following Citizens Advice rebranding guidelines issued in 2015 the name for general use is Lewes District Citizens Advice.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr M Barrett

Mrs M Blair

(Resigned 1 June 2020)

Mrs S Cormac

Mr A Horne

Mrs R O'Keeffe

Mr R Pearson

Mr K S Powell

Mrs A W Wyatt

Mrs S L Kolkman

(Appointed 11 November 2020)

Mr P D Hole

(Appointed 11 November 2020)

In addition we have six non-voting trustees representing the district and town councils

The Chair of the Trustees and Honorary Treasurer is A Horne

Representative

Cllr. Imogen Makepeace

Lewes District Council

Cllr. Nazish Adil

Seaford Town Council

Cllr. Bill Giles

Newhaven Town Council

Cllr. Isobel Sharkey

Peacehaven Town Council/Telscombe Cliffs Town Council

Cllr. John Lamb

Lewes Town Council

Secretary

Jackie Wilkes - District Manager

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

The Chair and Vice Chair of the Trustees are elected from the members of the Trustee Board. One-third of the elected members are elected annually by the members of the Charitable Company attending the AGM and serve for a period of three years.

Representative members nominated by the local authorities in the list of Trustees are subject to the appointment processes of these bodies and the guidelines on appointment to public office as they apply to local government nominees.

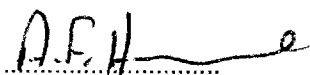
Citizens Advice provides for the induction of new Trustees to brief them on their obligations as Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

Day to day management of the charity is devolved to Jackie Wilkes, our district manager.

The Board of Trustees can have between 4 and 10 elected members and between 6 and 10 representatives members. The Trustees shall endeavour to ensure that the Board is broadly representative of appropriate local organisations, interest groups and interested local people.

The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the executive Cabinet, a small number of Trustees with principal roles within the organisation.

The trustees' report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved by the Board of Trustees.



Mr A Horne

Trustee

Dated: 11/11/2021

LEWES DISTRICT CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEWES DISTRICT CITIZENS ADVICE BUREAU

I report to the Trustees on my examination of the financial statements of Lewes District Citizens Advice Bureau (the charity) for the year ended 31 March 2021 which are set out on pages 9 to 17.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Knill James LLP

Knill James LLP

Chartered Accountants
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 15 November 2021

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Donations and legacies	2	112,903	-	86,866	199,769	83,909
Charitable activities	3	175,340	-	-	175,340	175,340
Investments	4	732	-	-	732	685
Total income		288,975	-	86,866	375,841	259,934
<u>Expenditure on:</u>						
Charitable activities	5	213,441	-	73,866	287,307	259,391
Net incoming resources before transfers		75,534	-	13,000	88,534	543
Net incoming resources before transfers		75,534	-	13,000	88,534	543
Gross transfers between funds		(48,000)	48,000	-	-	-
Net income for the year/ Net movement in funds		27,534	48,000	13,000	88,534	543
Fund balances at 1 April 2020		99,582	-	-	99,582	99,049
Fund balances at 31 March 2021		127,116	48,000	13,000	188,116	99,592

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	42,341	41,568	83,909
Charitable activities	3	175,340	-	175,340
Investments	4	685	-	685
Total income		218,366	41,568	259,934
<u>Expenditure on:</u>				
Charitable activities	5	217,823	41,568	259,391
Net incoming resources before transfers		543	-	543
Net income for the year/ Net movement in funds		543	-	543
Fund balances at 1 April 2019		99,049	-	99,049
Fund balances at 31 March 2020		99,592	-	99,592

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEWES DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		-		3,710
Current assets					
Debtors	11	8,578		5,931	
Cash at bank and in hand		201,618		139,893	
		<u>210,196</u>		<u>145,824</u>	
Creditors: amounts falling due within one year	12	<u>(22,080)</u>		<u>(49,942)</u>	
Net current assets			188,116		95,882
Total assets less current liabilities			<u>188,116</u>		<u>99,592</u>
Income funds					
Restricted funds	14		13,000		-
<u>Unrestricted funds</u>					
Designated funds	15	48,000		-	
General unrestricted funds		<u>127,116</u>		<u>99,592</u>	
			175,116		99,592
			<u>188,116</u>		<u>99,592</u>

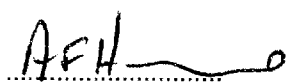
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 11/11/2021



Mr A Horne
Trustee

Company Registration No. 03485336

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

Lewes District Citizens Advice Bureau is a private company limited by guarantee incorporated in England and Wales. The registered office is 15-19 Chapel Street, Newhaven, East Sussex, BN9 9PN.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and have taken in to account the impact of Covid-19 on its activities and finances. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the committee of management in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the committee of management for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold premises

Over the term of the lease

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.10 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	-	8,000	8,000	307	-	307
Grants receivable for core activities	36,160	-	36,160	39,167	3,165	42,332
Donated goods and services	203	-	203	2,232	-	2,232
Other	76,540	78,866	155,406	635	38,403	39,038
	<u>112,903</u>	<u>86,866</u>	<u>199,769</u>	<u>42,341</u>	<u>41,568</u>	<u>83,909</u>

3 Charitable activities

	Service agreement 2021 £	Service agreement 2020 £
Service agreement	<u>175,340</u>	<u>175,340</u>

4 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>732</u>	<u>685</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	2021 £	2020 £
Staff costs	226,832	190,258
Depreciation and impairment	3,710	479
Printing, postage, stationery and advertising	2,778	6,010
Telephone	6,785	6,273
Travel expenses	(15)	5,712
Sundry expenses	1,499	646
Training	2,218	679
Rent	-	795
Citizens advice information service and publications	5,430	7,480
	<u>249,237</u>	<u>218,332</u>
Share of support costs (see note 6)	36,469	39,522
Share of governance costs (see note 6)	1,601	1,537
	<u>287,307</u>	<u>259,391</u>
Analysis by fund		
Unrestricted funds - general	213,441	217,823
Restricted funds	73,866	41,568
	<u>287,307</u>	<u>259,391</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Repairs and renewals - office equipment	10,975	-	10,975	11,178	-	11,178
Rent	17,689	-	17,689	18,273	-	18,273
Insurance	1,366	-	1,366	976	-	976
Cleaning	2,758	-	2,758	3,816	-	3,816
Repairs and renewals - property	912	-	912	1,554	-	1,554
Rates	-	-	-	57	-	57
Light and heat	2,769	-	2,769	3,668	-	3,668
Accountancy	-	1,076	1,076	-	1,000	1,000
Legal and professional	-	436	436	-	507	507
Bank charges	-	54	54	-	30	30
Other	-	35	35	-	-	-
	<u>36,469</u>	<u>1,601</u>	<u>38,070</u>	<u>39,522</u>	<u>1,537</u>	<u>41,059</u>
Analysed between Charitable activities	<u>36,469</u>	<u>1,601</u>	<u>38,070</u>	<u>39,522</u>	<u>1,537</u>	<u>41,059</u>

Accountancy includes a nominal fee charged for the independent examination £750 (2020 £720).

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or expenses during the year.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management and administration	14	12
Employment costs	2021 £	2020 £
Wages and salaries	213,797	175,235
Social security costs	9,480	11,982
Other pension costs	3,555	3,041
	226,832	190,258

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

10 Tangible fixed assets

	Leasehold premises £
Cost	
At 1 April 2020	49,667
Disposals	(40,090)
At 31 March 2021	9,577
Depreciation and impairment	
At 1 April 2020	49,667
Eliminated in respect of disposals	(40,090)
At 31 March 2021	9,577
Carrying amount	
At 31 March 2021	-
At 31 March 2020	3,710

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	8,578	5,931

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	22,080	49,942

13 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,555 (2020 - £3,041).

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Debt advisor fund	-	-	-	8,000	-	8,000
Sussex Community Foundation	-	-	-	5,000	-	5,000
Help to Claim MaPs	32,718	(32,718)	-	26,294	(26,294)	-
Other - one off and client related	-	-	-	18,180	(18,180)	-
	8,850	(8,850)	-	29,392	(29,392)	-
	<u>41,568</u>	<u>(41,568)</u>	<u>-</u>	<u>86,866</u>	<u>(73,866)</u>	<u>13,000</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Designated funds

	Movement in funds		Transfers	Balance at
	Incoming resources	Balance at 1 April 2020		31 March 2021
	£	£	£	£
Fund to cover planned 20/21 deficit	-	-	48,000	48,000
	-	-	48,000	48,000

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:							
Tangible assets	-	-	-	-	3,710	-	3,710
Current assets/ (liabilities)	127,116	48,000	13,000	188,116	95,882	-	95,882
	127,116	48,000	13,000	188,116	99,592	-	99,592

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	13,000	13,000
Between two and five years	13,000	13,000
	26,000	26,000

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	37,836	32,885
	<u> </u>	<u> </u>