

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

CONTENTS

	Page
Chairman's statement	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the financial statements	10 - 20

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

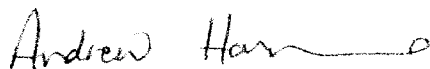
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

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 31 March 2022 £
	Incoming resources £	Resources expended £	Balance at 1 April 2021 £	Incoming resources £	Resources expended £		31 March £		
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)				12,197
							1,130		
	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>