

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
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

CHAIR'S REPORT

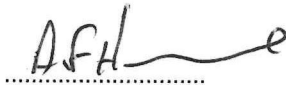
FOR THE YEAR ENDED 31 MARCH 2023

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.


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Chairman

Date: 14/04/2023

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		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>

