

**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

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#### 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

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## LEWES DISTRICT CITIZENS ADVICE BUREAU

### CHAIR'S REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

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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**

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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**

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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**

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#### **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

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#### 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**

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#### **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

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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**

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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**

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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).

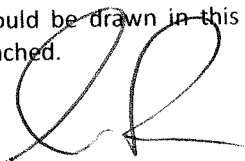
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities 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					
<b>Income from:</b>						
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
<b>Total income</b>		<b>247,608</b>	<b>-</b>	<b>62,006</b>	<b>309,614</b>	<b>389,632</b>
<b>Expenditure on:</b>	5					
Charitable activities	6	285,447	-	135,697	421,144	342,922
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(37,839)</b>	<b>-</b>	<b>(73,691)</b>	<b>(111,530)</b>	<b>46,710</b>
Gross transfers between funds		40,782	(40,000)	(782)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>2,943</b>	<b>(40,000)</b>	<b>(74,473)</b>	<b>(111,530)</b>	<b>46,710</b>
Fund balances at 1 April 2023		158,494	80,000	74,653	313,147	266,437
<b>Fund balances at 31 March 2024</b>		<b>161,437</b>	<b>40,000</b>	<b>180</b>	<b>201,617</b>	<b>313,147</b>

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

**LEWES DISTRICT CITIZENS ADVICE BUREAU**

**BALANCE SHEET**

**AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Debtors	11	8,264		6,057	
Cash at bank and in hand		218,809		330,812	
		<u>227,073</u>		<u>336,869</u>	
<b>Creditors: amounts falling due within one year</b>	12	(25,456)		(23,722)	
<b>Net current assets</b>			201,617		313,147
			<u><u>201,617</u></u>		<u><u>313,147</u></u>
<b>The funds of the charity</b>					
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**

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#### **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

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

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>
<b>Analysis by fund</b>		
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
<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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 £
<b>Amounts falling due within one year:</b>		
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**

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

**13 Retirement benefit schemes**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Defined contribution schemes</b>		
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.

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

	Balance at 1 April 2022 £	Movement in funds		Balance at 1 April 2023 £	Movement in funds		Transfers £	Balance at 31 March 2024 £
		Incoming resources £	Resources expended £		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)
<b>Generalist Advisors</b>	
Funding received from East Sussex County Council to support Generalist Advisors in specific areas for defined period of time.	
<b>Lions Clubs</b>	
To cover specific legal costs of local clients	
<b>Household Support Fund and Cliffe Foeffees</b>	
To be distributed through small payments to support vulnerable households, in specific areas, to meet daily needs such as food, clothing, and utilities.	
<b>Core Cost support</b>	
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>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
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**

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**LEWES DISTRICT CITIZENS ADVICE BUREAU**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**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:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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).