

Charity Registration No. 1068146

Company Registration No. 03485336 (England and Wales)

LEWES DISTRICT CITIZENS ADVICE BUREAU

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



TC Group
One Bell Lane
Lewes
East Sussex
BN7 1JU

LEWES DISTRICT CITIZENS ADVICE BUREAU

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LEWES DISTRICT CITIZENS ADVICE BUREAU

COMPANY INFORMATION

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

We aim to

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

Vision

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

Values

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

How we work

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

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

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

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

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

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

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

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

FOR THE YEAR ENDED 31 MARCH 2025

Hybrid service delivery

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

In this reporting period we have supported

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

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

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

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

Client feedback and complaints

We have had no complaints this year.

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

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

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

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

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

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

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

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

Future Plans

Our objectives are

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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

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

Information Assurance

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

Structure, governance and management

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

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

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

Our Financial Supporters

Donations from grateful clients and local residents

Lewes District Council

East Sussex County Council

Lewes Town Council

Peacehaven Town Council

Seaford Town Council

Telscombe Town Council

Sussex Community Foundation

Lewes Rotary Club

Seaford Rotary Club

Cliffe Feoffees

The Lawson Trust

The Big Lottery

The Next Foundation

Ampa Foundation

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

Individuals who have donated

LEWES DISTRICT CITIZENS ADVICE BUREAU

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


FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

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



Mrs A Lawfield

Trustee

Dated: 22/9/25

LEWES DISTRICT CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEWES DISTRICT CITIZENS ADVICE BUREAU

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

Responsibilities and basis of report

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

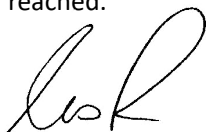
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities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

Independent examiner's statement

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

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

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



Nicholas Rawson FCA

TC Group
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 8 October 2025

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2025

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

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

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

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

The financial statements were approved by the Trustees on

22 September 2025



Mrs A Lawfield
Trustee

Company registration number 03485336 (England and Wales)

1 Accounting policies

Charity information

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

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

1.6 Tangible fixed assets

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

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

Leasehold property	2% straight line
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1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

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

1.11 Debtors

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

2 Income from donations and legacies

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

3 Income from charitable activities

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Analysis of income and expenditure

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

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

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees **(Continued)**

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

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

10 Taxation

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

13 Retirement benefit schemes

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Retirement benefit schemes**(Continued)**

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

14 Unrestricted funds - designated

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

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

15 Restricted funds

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

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

(Continued)

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

Generalist Advisors

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

Lions Clubs

To cover specific legal costs of local clients.

Household Support Fund and Cliffe Foeffees

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

Core Cost support

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

Marketing Intern

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

Big Lottery

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

16 Unrestricted funds

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Unrestricted funds (Continued)

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

17 Analysis of net assets between funds

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

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

18 Operating lease commitments

Lessee

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

	2025	2024
	£	£
Within one year	13,000	13,000
Between two and five years	13,000	13,000
	26,000	26,000

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Related party transactions

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