

EASTBOURNE CITIZENS ADVICE BUREAU

England & Wales · Charity number 1086163

Details

Status Registered

Legal form Charitable company

Company number [04171801](#)

Registered 2001-04-17

Register [View on the Charity Commission register](#)

Contact

Address Citizens Advice Bureau
Unit 6-8
Highlight House
8 St. Leonards Road
Eastbourne

Phone 01323413480

Email manager@eastbournecab.cabnet.org.uk

Website www.eastbournecab.co.uk

Activities

Objects: The Charity's objects are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in East Sussex and the rest of the UK.

Activities: Providing generalist advice to all. Specialist advice in Debt, Welfare benefits.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** EAST SUSSEX
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£615,924	£574,847	£243,032	21
2024-03-31	£561,061	£526,233	£201,955	18
2023-03-31	£503,625	£495,669	£167,127	17
2022-03-31	£452,909	£428,261	-	-
2021-03-31	£397,245	£358,903	-	-

Trustees

Name	Role	Appointed
Helen Claire Howard	Chair	2023-10-19
ANNE JARRETT		2023-10-19
Claire Costelloe		2025-01-28
David White		2023-10-19
Doyinsola Adeyemo		2022-10-13
Gregory Stewart Smith		2026-03-24
MICHAEL FRAYNE		
Robert Fear		2021-03-24
Timur Isik		2025-01-28

Accounts

Charity registration number 1086163 (England and Wales)

Company registration number 04171801

EASTBOURNE CITIZENS ADVICE BUREAU
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



EASTBOURNE CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Frayne Mr R Fear Ms D Adeyemo Ms J Frame Mr A Bull Ms H Howard Ms A Jarrett Mr D White Ms C Costelloe Mr T Isik	(Appointed 28 January 2025) (Appointed 28 January 2025)
Secretary	Mr A Bruzon	
Charity number (England and Wales)	1086163	
Company number	04171801	
Registered office	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH	
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

EASTBOURNE CITIZENS ADVICE BUREAU

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EASTBOURNE 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

The charity's objects, as set out in its Memorandum and Articles of Association, are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in East Sussex and the rest of the UK.

Citizens Advice's aims are focused on the following:

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

Citizens Advice provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination.

Citizens Advice Eastbourne has developed its own mission statement to reflect more accurately its purpose and role within the local community:

*We provide **free, confidential advice** to help people overcome their problems, and we **campaign on big issues** when their voices need to be heard. We are a **trusted local charity** providing responsive, high-quality services to help people find a way forward and meet community needs. Our work and presence give us **unique insight into the needs of our community**. We are a constant in the face of change, but with the flexibility to innovate and stay ahead.*

Criteria used for assessing success

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The annual review seeks to examine our achievements and outcomes, together with the success of individual key projects and the benefits that are derived from them. In carrying out the review, we are ensuring that our aims, objectives and activities are in line with our stated purpose.

Our main objectives for the year have been focused on maintaining our services through the year given the problems we still experience following the pandemic, problems caused by the war in the Ukraine and the impact of high inflation and spiralling living costs.

Key activities have included:

- Using our well-respected Research and Campaigns work to maximise our influence with key stakeholders, in particular feeding back on the effectiveness of government policies. This has included an updated report on disability claims: 'Nothing has changed'
- Management of the Household Support Fund, which provided financial support in excess of £39,000 to individual households throughout Eastbourne.
- Reaching Communities - outreaches, new staff debt advice, 4 new members of staff
- Fundraising to maintain the service

EASTBOURNE CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Public benefit

How our activities deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

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

Activities

Advice and Information Services

The main areas of charitable activity are:

- the provision of general advice and information services
- the provision of specialist advice and casework services in the debt and welfare benefits categories of social welfare law, and
- helping people to make applications for Universal Credit via the Help to Claim Service

Throughout the year, we have continued to offer general advice and information in the following ways:

- The provision of advice by face-to-face meetings as well as remote means, in particular our telephone services, email and, in some cases, by video call.
- Advice Line — participation continues as part of a county-wide telephone service. The line is covered on a rota basis between the hours of 10.00am and 4.00pm from Monday to Friday. Outside of these times, there is an automated advice service 24 hours a day.
- Full advice — general and specialist advice through our team of trained advisers and paid staff.
- Information and self-help, particularly through online resources.

Who used and benefited from our services?

We have helped 6,723 people during the year (2023/24: 6,724.) Most clients present with more than one problem. In total, we helped with 26,170 issues (2023/24: 28,352).

The major problem areas identified during the course of the year were Benefits and Tax credits, Universal Credit claims, housing, debt and employment. There have been changes to the normal range of problems. In percentage terms, there is a large drop in the number of enquiries relating to Universal Credit but an increase in benefits and claims. The two combined, however, continue to be the largest problem areas.

We also identify charitable support and food bank problems which have seen a large increase.

The largest single problem is Personal Independence Payment problems, which accounted for 1,591 of the issues we dealt with in the year. This is an increase from the previous year (1,504).

Citizens Advice 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 estimated that, in 2024/25, for every £1 invested in our service, £2.08 is returned in fiscal benefits savings to the government, £23.87 in public benefit through wider economic and social benefits to the local community and £22.89 directly to individuals.

These figures are an increase over the previous year, especially the figure that goes directly to individuals up from £18.60 to £22.89. This reflects the significant efforts we made to ensure our clients receive all the help they need to get through the cost-of-living crisis.

We have been actively involved in identifying issues that affect the community and have made representation to the appropriate organisations. During the period in question, key issues revolved around council tax arrears, the cost of energy and the growing problems associated with inflation, which has had a dramatic effect on the cost of living.

EASTBOURNE CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Factors affecting the achievement of objectives

Our biggest problem continues to be generating sufficient funds to maintain our core service and the detailed help we provide related to money advice and benefits. We were grateful, therefore, to receive a further one-year grant from the local authority for core work. We have a very active fund-raising committee who are tasked with identifying and obtaining funds and have been successful in being awarded significant grants, including from the Henry Smith Foundation. Our other major focus is to ensure we deliver the most cost-effective service we possibly can. This is about delivering a value-for-money service that genuinely meets clients' needs so that we can make the funding we receive work as effectively as possible.

The complexity of the issues that clients are facing grows constantly, which means that we have to allow more time for each client. The size of the problems is also growing.

We should not forget that our staff and volunteers face identical problems related to increases in the cost of living. Nobody is immune.

We actively signpost clients to other agencies if we believe they could be better served elsewhere.

Contribution of volunteers and paid staff

The charity's success could not be achieved without the hard work and dedication of our volunteers and staff. The trustee board recognises the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. During 2024/25, the service employed 21 paid workers (13.2 FTE) and 48 active volunteers together delivering 6 projects, including the core service,

Volunteers represent the indispensable core of the service. Citizens Advice Eastbourne benefits from an average of 380 volunteer hours per week. This may be expressed as an annualised value of approximately £330,000. However, their value is inadequately expressed in monetary terms. Without our volunteers, there simply would not be a Citizens Advice service.

Fundraising activities

Total income for the year was £615,924, an increase of £54,863 on 2023/24.

Through the various activities of the fund-raising committee, we were able to obtain grants from a variety of sources as shown below, as well as a final estimated legacy payment of £30,000 from the estate of the Late Joan Elizabeth Muggerridge.

Funding has been confirmed for the majority of our planned activities for 2025/26.

We are grateful to all our funders for their continuing support and trust in us.

We are also delighted to have the continuing support of a number of important local clubs and societies.

Financial review

The availability of funding in the charity sector remains difficult. The charity is focused on providing added value to its funders from a base of sound financial management and ensuring that our services remain relevant to the strategic objectives of stakeholders at local and national level.

The charity is working hard to deliver a cost-effective service that genuinely meets the needs of our clients. It remains a challenging prospect to meet the ever-increasing demand with restricted funding sources.

There was an overall surplus of £41,077 for the year (2023/24 surplus of £34,828). At 31 March 2025, total reserves were £243,032, of which £174,232 represented unrestricted funds and £68,800 designated reserves.

EASTBOURNE CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

Citizens Advice Eastbourne is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. Citizens Advice Eastbourne maintains a projection of income for three years ahead and tries to ensure that this continues to be derived from as wide a variety of sources as possible. We take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams (apart from funding received from Eastbourne Borough Council) to present such a serious challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

The trustees therefore consider that it is prudent to maintain an amount equivalent to three months of operating expenditure in respect of the core activity. This requires reserves of £60,000 based on the current year.

In addition, the trustees review every year the amount required to cover potential staff and other liabilities which could be payable in the event of closure of Eastbourne Citizens Advice; this is estimated at approximately £80,000. At the end of 2024/25, the actual level of free reserves (i.e., unrestricted funds less designated funds) was £174,232.

Funds in deficit

If, at the end of a project, the fund is in deficit, that deficit is written off against general reserves.

Any surpluses under £1,000 not required to be returned to funders are transferred to general reserves, subject to Board approval. Any such transfers of surpluses above £1,000 would be referred to the Charity Commission.

Principal funding sources

The trustees extend their gratitude to Eastbourne Borough Council, our major funder, who continued to provide the majority of funding for the core operating capacity of the charity; without this support, it would be difficult if not impossible for us to continue serving the community. The core grant has remained at the same level for several years and has been insufficient to cover our core costs for the last few years.

As mentioned under Fundraising Activities, significant funding has also been provided by the National Lottery, the Household Support Fund, the ESCC Additional Measures, The Community Cost of Living grant and the Henry Smith Foundation during the year.

Our Legal Walk with the support of the Legal Support Trust raised £3,118. We thank them for their assistance.

Our volunteers were also active in maintaining our presence in the local community by organising tombolas at Langney Shopping Centre.

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment policy

As required in its Memorandum paragraph 3.19 in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

The charity does not currently hold material investments.

EASTBOURNE CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2025

Major risks

The trustees recognise that any major risks to which the charity is exposed need to be reviewed and measures put in place to mitigate those risks. To that end, the trustees maintain a corporate risk register, which is reviewed and updated regularly. Citizens Advice Eastbourne is continually monitoring and managing its risks and ensuring action plans are in place to mitigate its key risks.

Internal risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery and the upholding of our values for all operational aspects of the charitable company. These policies and procedures are periodically reviewed to ensure that they still meet the needs of the charity.

A key external risk is loss of funding from our traditional sources, both to fund specific projects and, potentially, to fund our core service. This is a perennial risk which has been the focus of the Fundraising Committee's work. This has resulted in funding being obtained from a number of new sources during the year, as noted under 'Fundraising Activities' below. Despite this, funding remains a key risk, and the charity continues to implement its longer-term fundraising strategy and to seek to diversify its funding sources.

Plans for future periods

We entered the new year with an anticipated deficit. This is not unusual, and we have built up our reserves to allow us to keep going. Due to successful fundraising, we ended the year with a small surplus. However, we enter the new financial year with a forecast deficit.

We are reviewing our fund-raising strategy and our ambition is that we can realise our ambitions to widen our range of funders. To this end, we are working with a local marketing business to raise our profile and, in the long term, increase donations.

We are concerned that our staff and volunteers are under increased pressure both personally and professionally. Our wellbeing work with staff and volunteers has expanded and is well received. We received a Commitment Award from East Sussex County Council and are currently engaged in completing the Bronze Award. We regularly survey our staff and use their responses to tailor support for them.

Structure, governance and management

Eastbourne Citizens Advice Bureau (also known as Citizens Advice Eastbourne) was incorporated on 2 March 2001, company number 04171801, and is registered with the Charity Commission in England and Wales, registration number 1086163. It is governed by its memorandum and articles of association. Further details of the charity including its registered office, principal address and details of professional advisors can be found on the second page of the accounts headed 'Legal and administrative information'.

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 Frayne

Mr R Fear

Ms D Adeyemo

Ms J Frame

Ms C French

(Resigned 23 July 2024)

Mr A Bull

Ms H Howard

Ms A Jarrett

Mr D White

Ms C Costelloe

(Appointed 28 January 2025)

Mr T Isik

(Appointed 28 January 2025)

EASTBOURNE CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Recruitment and appointment of trustees

The charity is governed through a trustee board. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees. The trustees meet at least 4 times per year with additional meetings as required.

Trustees are elected to the Board for a three-year period and are appointed by a resolution of its members at an AGM. The board has powers to co-opt members who shall retire at the following AGM and may offer themselves for re-election.

Eastbourne Borough Council is invited to send a representative from its paid staff, plus a representative of the councillors, to attend board meetings as observers.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

The organisation is coordinated from its office in Eastbourne.

Eastbourne Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management, as well as monitoring progress against these standards. Eastbourne Citizens Advice is, however, an independent stand-alone charity, with its own constitution, board of trustees and charitable objects. Operating policies are independently determined by its Board of Trustees in order to both fulfil its own charitable objects and comply with the national membership requirements.

The Chief Officer, Mr. A Bruzon, has been appointed by the trustees to manage the day-to-day operations of the charity. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the trustee board in line with the Business Development Plan and are reviewed at least annually.

Reports and recommendations are taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff and volunteer meetings which ensure that progress is being made against targets and progress against the plan is regularly monitored by the board.

The board operates two sub-committees, the Fundraising Committee, and the Governance & Policies Group. Additionally, there is a Well-being working group. The sub-committees operate under written terms of reference agreed by the full board, and are delegated authority within clearly defined limits.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients.

Should one of the trustees hold the position of trustee/director of another organisation or charity, they may be involved in discussions regarding that other organisation or charity but not in the ultimate decision-making process. Any potential conflict of interest must be declared at the outset of every board meeting, and a Trustees' register of interests is maintained and regularly updated.

Induction and training of trustees

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

Relationship with related parties

None of the trustees receive remuneration or other benefits for their work with the charity.

The trustees are not aware of any contractual relationship with a related party and no related party transactions have been reported in the current year.

EASTBOURNE CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of trustees' responsibilities

The trustees, who are also the directors of Eastbourne Citizens Advice Bureau for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

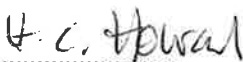
Note from Chair of Trustees

I would like to thank all of our staff and volunteers for their help and support over the last year. They provide a high-quality service and despite increasing pressure and demand, they make a real difference in our community.

Lastly, as Chair, I would like to mention our board of trustees. Our board has recruited new trustees and has a range of skills and expertise. It reflects diversity and all trustees make a significant contribution to the progress we have made this year. I also thank the CEO for his support and for the immense breadth of knowledge and expertise that he brings to Citizens Advice.

They all make an enormous contribution to the success of our organisation.

The trustees' report was approved by the Board of Trustees.



Ms H Howard

Trustee

Date: 21/10/2025

EASTBOURNE CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EASTBOURNE CITIZENS ADVICE BUREAU

I report to the trustees on my examination of the financial statements of Eastbourne Citizens Advice Bureau (the charity) for the year ended 31 March 2025.

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.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, 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 Companies Act 2006.
- 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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.



Colin Dadswell FCA FCCA DChA

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 22/10/2025

EASTBOURNE 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 and endowments from:						
Donations, legacies and grants	3	260,986	30,000	-	290,986	319,958
Charitable activities	4	-	-	298,797	298,797	217,360
Investments	5	21,141	-	-	21,141	18,743
Other income	6	5,000	-	-	5,000	5,000
Total income		287,127	30,000	298,797	615,924	561,061
Expenditure on:						
Charitable activities	7	258,885	10,200	305,762	574,847	526,233
Total expenditure		258,885	10,200	305,762	574,847	526,233
Net income/(expenditure)		28,242	19,800	(6,965)	41,077	34,828
Transfers between funds	17	(6,965)	-	6,965	-	-
Net movement in funds	9	21,277	19,800	-	41,077	34,828
Reconciliation of funds:						
Fund balances at 1 April 2024		152,955	49,000	-	201,955	167,127
Fund balances at 31 March 2025		174,232	68,800	-	243,032	201,955

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

EASTBOURNE 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 and endowments from:					
Donations, legacies and grants	3	319,958	-	-	319,958
Charitable activities	4	-	-	217,360	217,360
Investments	5	18,743	-	-	18,743
Other income	6	5,000	-	-	5,000
Total income		343,701	-	217,360	561,061
Expenditure on:					
Charitable activities	7	296,668	-	229,565	526,233
Total expenditure		296,668	-	229,565	526,233
Net income/(expenditure)		47,033	-	(12,205)	34,828
Transfers between funds	17	(52,845)	45,000	7,845	-
Net movement in funds	9	(5,812)	45,000	(4,360)	34,828
Reconciliation of funds:					
Fund balances at 1 April 2023		158,767	4,000	4,360	167,127
Fund balances at 31 March 2024		152,955	49,000	-	201,955

EASTBOURNE CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	13		2,348		3,019
Current assets					
Trade and other receivables	14	54,262		15,570	
Cash at bank and in hand		305,595		231,044	
		<u>359,857</u>		<u>246,614</u>	
Current liabilities	15	(119,173)		(47,678)	
Net current assets			240,684		198,936
Total assets less current liabilities			<u>243,032</u>		<u>201,955</u>
The funds of the charity					
Unrestricted funds - general	19		174,232		152,955
Unrestricted funds - designated	18		68,800		49,000
			<u>243,032</u>		<u>201,955</u>

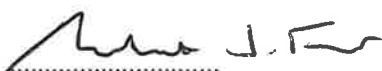
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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.

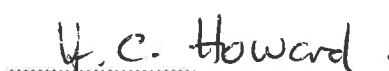
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 21/10/25



Mr R Fear
Trustee



Ms H Howard
Trustee

Company registration number 04171801 (England and Wales)

EASTBOURNE CITIZENS ADVICE BUREAU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		53,410		(38,857)
Investing activities					
Purchase of property, plant and equipment		-		(3,354)	
Investment income received		21,141		18,743	
Net cash generated from investing activities			21,141		15,389
Net increase/(decrease) in cash and cash equivalents			74,551		(23,468)
Cash and cash equivalents at beginning of year			231,044		254,512
Cash and cash equivalents at end of year			305,595		231,044

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Eastbourne Citizens Advice Bureau is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 6, Highlight House, 8 St Leonards Road, Eastbourne, East Sussex, BN21 3UH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 trustees in furtherance of their charitable objectives.

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

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are accounted for in the period to which they relate.

Rental income is accounted for when it falls due,

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is inclusive of VAT, accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs associated with meeting the statutory requirements of the charity, and include independent examination costs.

Any expenditure on equipment and assets exceeding £1,000 is capitalised.

1.6 Property, plant and equipment

Property, plant and equipment 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 basis:

Fixtures, fittings and equipment	5 years straight line
----------------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables 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.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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 payables 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 payables 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.

1.10 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.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations, legacies and grants

	Unrestricted funds general	Unrestricted funds designated	Total	Unrestricted funds general	Unrestricted funds designated	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	4,769	-	4,769	4,839	-	4,839
Legacies	-	30,000	30,000	45,000	-	45,000
Grants	256,217	-	256,217	270,119	-	270,119
	<u>260,986</u>	<u>30,000</u>	<u>290,986</u>	<u>319,958</u>	<u>-</u>	<u>319,958</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations, legacies and grants

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £ (Continued)
Grants						
Eastbourne Borough Council	117,500	-	117,500	117,500	-	117,500
Eastbourne BC - Cost of Living	30,000	-	30,000	-	-	-
ESCC - Additional Measures/Pension Credit	31,447	-	31,447	37,000	-	37,000
Household Support Fund	39,982	-	39,982	62,723	-	62,723
Henry Smith	33,000	-	33,000	-	-	-
Legal Support Trust	3,118	-	3,118	2,491	-	2,491
Lottery - Cost of Living	-	-	-	25,800	-	25,800
Cita - Cost of Living	-	-	-	15,000	-	15,000
Sussex Community Foundation	-	-	-	7,080	-	7,080
Masonic Lodges	-	-	-	1,110	-	1,110
Other	1,170	-	1,170	1,415	-	1,415
	<u>256,217</u>	<u>-</u>	<u>256,217</u>	<u>270,119</u>	<u>-</u>	<u>270,119</u>

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Charitable activities		
Performance related grants	<u>298,797</u>	<u>217,360</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities (Continued)

Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
CitA Funded - Help to Claim	179,317	169,360
ESCC General Benefits	49,157	48,000
Reaching Communities	70,323	-
	<u>298,797</u>	<u>217,360</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	13,750	13,750
Interest receivable	7,391	4,993
	<u>21,141</u>	<u>18,743</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>5,000</u>	<u>5,000</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Advisory services	Project costs	Total	Advisory services	Project costs	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Direct costs						
Staff costs	171,657	271,637	443,294	188,693	200,262	388,955
Depreciation and impairment	671	-	671	335	-	335
Household support	31,000	-	31,000	52,269	299	52,568
Travel costs	2,334	85	2,419	1,034	68	1,102
Training	1,725	110	1,835	450	1,850	2,300
Telephone	4,827	900	5,727	5,643	-	5,643
Printing, postage and stationery	3,155	1,257	4,412	4,127	954	5,081
Computer expenses	6,323	2,018	8,341	6,924	-	6,924
Subscriptions	652	-	652	359	-	359
Legal and professional fees	24,571	623	25,194	11,567	427	11,994
Bank charges	60	-	60	60	-	60
Office equipment	858	526	1,384	1,438	-	1,438
Sundry expenses	2,643	91	2,734	1,651	365	2,016
Management fees	(28,515)	28,515	-	(17,340)	17,340	-
Security	607	-	607	946	-	946
	<u>222,568</u>	<u>305,762</u>	<u>528,330</u>	<u>258,156</u>	<u>221,565</u>	<u>479,721</u>
Share of support and governance costs (see note 8)						
Support	43,817	-	43,817	35,620	8,000	43,620
Governance	2,700	-	2,700	2,892	-	2,892
	<u>269,085</u>	<u>305,762</u>	<u>574,847</u>	<u>296,668</u>	<u>229,565</u>	<u>526,233</u>
Analysis by fund						
Unrestricted funds - general	258,885	-	258,885	296,668	-	296,668
Unrestricted funds - designated	10,200	-	10,200	-	-	-
Restricted funds	-	305,762	305,762	-	229,565	229,565
	<u>269,085</u>	<u>305,762</u>	<u>574,847</u>	<u>296,668</u>	<u>229,565</u>	<u>526,233</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	Advisory services 2025 £	Total 2024 £
Rent and rates	27,500	27,500
Insurance	3,512	3,184
Light and heat	9,094	9,096
Cleaning	2,080	2,140
Repairs and renewals	1,631	1,700
Governance	2,700	2,892
	<u>46,517</u>	<u>46,512</u>
Governance costs comprise:	2025 £	2024 £
Independent examination	2,700	2,892
	<u>2,700</u>	<u>2,892</u>

Included in support and governance costs above are payments of £2,700 (2024: £2,892) to the independent examiner for independent examination and accountancy services.

9 Net movement in funds	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	<u>671</u>	<u>335</u>

10 Trustees

None of the trustees, or any persons connected with them, received any remuneration or benefits from the charity during the year (2024: £nil).

None of the trustees were reimbursed any expenses during the year (2024: one trustee was reimbursed travel expenses of £14).

During the year, trustees' indemnity insurance cover costing £194 (2024: £194) was paid by the charity.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Charitable activities	21	18

Employment costs	2025 £	2024 £
Wages and salaries	402,141	352,836
Social security costs	29,869	27,398
Other pension costs	11,284	8,721
	443,294	388,955

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	41,103	41,621

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. 48 volunteers (2024: 52 volunteers) contributed approximately 384 hours of work to the charity each week during the year (2024: 416 hours each week). We estimate the value of this help to be approximately £330,000 (2024: estimate of £370,000).

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Property, plant and equipment

	Fixtures, fittings and equipment £
Cost	
At 1 April 2024	3,354
At 31 March 2025	3,354
Depreciation and impairment	
At 1 April 2024	335
Depreciation charged in the year	671
At 31 March 2025	1,006
Carrying amount	
At 31 March 2025	2,348
At 31 March 2024	3,019

14 Trade and other receivables

	2025 £	2024 £
Amounts falling due within one year:		
Trade receivables	150	220
Prepayments and accrued income	54,112	15,350
	54,262	15,570

15 Current liabilities

	2025 £	2024 £
Other taxation and social security	6,780	6,425
Other payables	2,440	1,709
Accruals and deferred income	109,953	39,544
	119,173	47,678

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,284	8,721

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.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 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 £
ESCC General Benefits	-	49,157	(56,122)	6,965	-
CitA Help to Claim	-	179,317	(179,317)	-	-
Reaching Communities	-	70,323	(70,323)	-	-
	-	298,797	(305,762)	6,965	-
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Homeless Fund	1,360	-	(365)	(995)	-
Awards for All	92	-	-	(92)	-
Surviving Winter	270	-	-	(270)	-
ESCC General Benefits	-	48,000	(54,892)	6,892	-
CitA Help to Claim	2,638	169,360	(174,308)	2,310	-
	4,360	217,360	(229,565)	7,845	-

The ESCC General Benefits fund includes grants from East Sussex County Council and is used to increase capacity in the area of general advice. The transfer into the fund in 2024-25 was to clear the negative balance.

The CitA Help to Claim fund is made up of grants from the National Citizens Advice Association (on behalf of the Department for Work and Pensions) and is used to assist with Universal Credit claims.

The Reaching Communities fund consists of grants from the National Lottery for money advice and outreach work in the community. 2024-25 is the first year of a three year agreement.

The trustees agreed in 2023-24, in line with Charity Commission guidance (given the balance are below £1,000), to transfer the remaining balances on the Homeless Fund (expenses for homeless clients), Awards for All (for IT upgrades) and Surviving Winter (to support client's heating costs) to general funds. These funds are now closed.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Unrestricted funds - designated

The funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Property dilapidations	4,000	-	-	-	4,000
Legacy fund	45,000	30,000	(10,200)	-	64,800
	<u>49,000</u>	<u>30,000</u>	<u>(10,200)</u>	<u>-</u>	<u>68,800</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Property dilapidations	4,000	-	-	-	4,000
Legacy fund	-	-	-	45,000	45,000
	<u>4,000</u>	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>49,000</u>

The Property dilapidations reserve is set aside for potential renovations to the offices at Highlight House.

The Legacy fund contains a legacy, the first part of which was received in 2023-24 (£45,000) and the final part is receivable in 2025 (estimated at £30,000). The trustees have put these amounts aside and started using them for specific fundraising and development activities. In 2024-25 £10,200 was spent on Professional fees.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	152,955	287,127	(258,885)	(6,965)	174,232
	<u>152,955</u>	<u>287,127</u>	<u>(258,885)</u>	<u>(6,965)</u>	<u>174,232</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	158,767	343,701	(296,668)	(52,845)	152,955
	<u>158,767</u>	<u>343,701</u>	<u>(296,668)</u>	<u>(52,845)</u>	<u>152,955</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Total 2025 £
At 31 March 2025:			
Property, plant and equipment	2,348	-	2,348
Current assets/(liabilities)	171,884	68,800	240,684
	<u>174,232</u>	<u>68,800</u>	<u>243,032</u>
	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £
At 31 March 2024:			
Property, plant and equipment	3,019	-	3,019
Current assets/(liabilities)	149,936	49,000	198,936
	<u>152,955</u>	<u>49,000</u>	<u>201,955</u>

21 Operating lease commitments

Lessee

The current rental lease ended at 31 March 2020. A rolling extension is in place and the charity is still in negotiation with the landlord regarding renewal.

Lease payments in the year were £27,500 (2024: £27,500)

22 Related party transactions

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

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

23	Cash generated from/(absorbed by) operations	2025 £	2024 £
	Surplus for the year	41,077	34,828
	Adjustments for:		
	Investment income recognised in statement of financial activities	(21,141)	(18,743)
	Depreciation and impairment of property, plant and equipment	671	335
	Movements in working capital:		
	(Increase) in trade and other receivables	(38,692)	(6,179)
	Increase/(decrease) in trade and other payables	71,495	(49,098)
	Cash generated from/(absorbed by) operations	<u>53,410</u>	<u>(38,857)</u>
24	Analysis of changes in net funds		
	The charity had no material debt during the year.		

Accounts

Charity registration number 1086163

Company registration number 04171801 (England and Wales)

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



Caladine

Chartered Certified Accountants

EASTBOURNE CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Frayne Mr R Fear Ms D Adeyemo Ms J Frame Ms C French Mr A Bull Ms H Howard Ms A Jarrett Mr D White	(Appointed 19 October 2023) (Appointed 19 October 2023) (Appointed 19 October 2023) (Appointed 19 October 2023)
Secretary	Mr A Bruzon	
Charity number	1086163	
Company number	04171801	
Registered office	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH	
Independent examiner	Colin Dadswell FCA FCCA DChA Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

EASTBOURNE CITIZENS ADVICE BUREAU

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EASTBOURNE CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

The charity's objects, as set out in its Memorandum and Articles of Association, are to promote any charitable purpose, in particular, but without limitation, for the benefit of the community in East Sussex by advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Citizens Advice's aims are focused on the following:

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

Citizens Advice provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination.

Citizens Advice Eastbourne has developed its own mission statement to reflect more accurately its purpose and role within the local community:

*We provide **free, confidential advice** to help people overcome their problems, and we **campaign on big issues** when their voices need to be heard. We are a **trusted local charity** providing responsive, high-quality services to help people find a way forward and meet community needs. Our work and presence give us **unique insight into the needs of our community**. We are a constant in the face of change, but with the flexibility to innovate and stay ahead.*

Criteria used for assessing success

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The annual review seeks to examine our achievements and outcome, together with the success of individual key projects and the benefits that have been derived from them. In carrying out the review we are ensuring that our aims, objectives and activities are in line with our stated purpose.

Our main objectives for the year have been focused on maintaining our services through the year given the problems we still experience following the pandemic, problems caused by the war in the Ukraine and the impact of high inflation and spiralling living costs..

Key activities have included:

- Using our well-respected Research and Campaigns work to maximise our influence with key stakeholders, in particular feeding back on the effectiveness of government policies.
- Management of the Household Support Fund which provided financial support in excess of £62,000 to individual households throughout Eastbourne.
- Responding to the cost of living crisis and working with the Foodbank to produce a report on its impact in Eastbourne.
- Support for Ukraine. With other voluntary agencies we have maintained our support for refugees coming from the Ukraine.

EASTBOURNE CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Public benefit

How our activities deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

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

Activities

Advice and Information Services

The main areas of charitable activity are:

- the provision of general advice and information services
- the provision of specialist advice and casework services in the debt and welfare benefits categories of social welfare law, and
- helping people to make applications for Universal Credit via the help to Claim Service

Throughout the year we have continued to offer general advice and information in the following ways

- The provision of advice by face to face meetings as well as remote means, in particular our telephone services, email and, in some cases, by video call.
- Advice Line – participation continues as part of a county-wide telephone service. The line is covered on a rota basis between the hours of 10.00am and 4.00pm from Monday to Friday. Outside of these times there is an automated advice service 24 hours a day.
- Full advice – general and specialist advice through our team of trained advisers and paid staff.
- Information and self-help, particularly through online resources.

Who used and benefited from our services?

We have helped 6,724 people during the year (2022/2023: 6,117). This is a significant increase over the previous year figure. Most clients present with more than one problem. In total we helped with 28,352 issues (2022/23: 21,160).

The major problem areas identified during the course of the year were Benefits and Claims, Universal Credit, housing, debt and employment. There have been changes to the normal range of problems. In percentage terms there is a large drop in the number of enquiries relating to Universal Credit but an increase in benefits and claims. The two combined however, continue to be the largest problem areas.

We now identify charitable support and food bank problems which have seen a large increase.

The largest single problem is Personal Independence Payment problems which accounted for 1,504 of the issues we dealt with in the year.

EASTBOURNE CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2024

Citizens Advice 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 estimated that, in 2023/24, for every £1 invested in our service, £2.57 is returned in fiscal benefits savings to the government, £22.72 in public benefit through wider economic and social benefits to the local community and £18.60 directly to individuals.

These figures are an increase over the previous year especially the figure that goes directly to individuals up from £16.37 to £18.60. This reflects the significant efforts we made to ensure our clients receive all the help they need to get through the cost-of-living crisis.

We have been actively involved in identifying issues that affect the community and have made representation to the appropriate organisations. During the period in question, key issues revolved around the cost of energy and the growing problems associated with inflation which has had a dramatic effect on the cost of living. We also highlighted the impact of digital exclusion for some of our clients.

Achievements and performance

Significant activities and achievements against objectives

Factors Affecting the Achievement of Objectives

Our biggest problem continues to be generating sufficient funds to maintain our core service and the detailed help we provide related to money advice and benefits. We have a very active fund-raising committee who are tasked with identifying and obtaining funds. Our other major focus is to ensure we deliver the most cost-effective service we possibly can. This is about delivering a value for money service that genuinely meets clients' needs so that we can make the funding we receive work as effectively as possible.

The complexity of the issues that clients are facing grows constantly which means that we have to allow more time for each client. The size of the problems is also growing as a result of the impact of inflation.

We should not forget that our staff and volunteers face the identical problems related to increases in the cost of living. Nobody is immune.

We actively sign-post clients to other agencies if we believe they could be better served elsewhere.

Covid-19

The immediate problems associated with Covid 19 have largely disappeared but it has left major structural problems such as NHS waiting lists. It will be several years until things go back to the way they were, if ever.

One significant thing that we have learnt from our reaction to Covid-19 is that there are other ways of delivering our service, not just the telephone and office. Other means of servicing clients such as homeworking, outreach, video conferencing and web chat are likely to grow in the future.

Contribution of Volunteers and Paid Staff

The charity's success could not be achieved without the hard work and dedication of our volunteers and staff. The trustee board recognises the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. During 2023/24 the service employed 18 paid workers (12.3 FTE) and 52 active volunteers together delivering 6 projects, including the core service.

Volunteers represent the indispensable core of the service. Citizens Advice Eastbourne benefits from an average of 416 volunteer hours per week. This may be expressed as an annualised value of approximately £370,000. However, their value is inadequately expressed in monetary terms. Without our volunteers, there simply would not be a Citizens Advice service.

EASTBOURNE CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Fundraising Activities

Total income for the year was £561,061, an increase of £57,436 on 2022/23.

Through the various activities of the fund-raising committee, we were able to obtain grants from a variety of sources as shown below, as well as a legacy of £45,000 from the estate of the Late Joan Elizabeth Muggeridge.

Funding has been confirmed for the majority of our planned activities for 2024/25.

We are grateful to all our funders for their continuing support and trust in us.

We are also delighted to have the continuing support of a number of important local clubs and societies.

Financial review

The availability of funding in the charity sector remains difficult. The charity is focused on providing added value to its funders from a base of sound financial management and ensuring that our services remain relevant to the strategic objectives of stakeholders at local and national level.

The charity is working hard to deliver a cost-effective service that genuinely meets the needs of our clients. It remains a challenging prospect to meet the ever-increasing demand with restricted funding sources.

There was an overall surplus of £34,828 for the year (2022/23 surplus of £7,956) . At 31 March 2024 total reserves were £201,955 of which £152,955 represented unrestricted funds and £49,000 designated reserves

Reserves policy

Citizens Advice Eastbourne is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. Citizens Advice Eastbourne maintains a projection of income for three years ahead and tries to ensure that this continues to be derived from as wide a variety of sources as possible. We take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams (apart from funding received from Eastbourne Borough Council) to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

The trustees therefore consider that it is prudent to maintain an amount equivalent to three months of operating expenditure in respect of the core activity. This requires reserves of £50,000 based on the current year.

In addition, the trustees review every year the amount required to cover potential staff and other liabilities which could be payable in the event of closure of Eastbourne Citizens Advice; this is estimated at approximately £75,000.

At the end of 2023/24 the actual level of free reserves (i.e., unrestricted funds less designated funds) was £152,955.

Funds in Deficit

If, at the end of a project the fund is in deficit, that deficit is written off against general reserves.

Any surpluses under £1,000 not required to be returned to funders are transferred to general reserves, subject to Board approval. Any such transfers of surpluses above £1,000 would be referred to the Charity Commission.

EASTBOURNE CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2024

Principal funding sources

Principal Funding Sources

The trustees extend their gratitude to Eastbourne Borough Council, our major funder who continued to provide the majority of funding for the core operating capacity of the charity; without this support, it would be difficult if not impossible for us to continue serving the community. The core grant has remained at the same level for several years and has been insufficient to cover our core costs for the last few years.

As mentioned under Fundraising Activities, significant funding has also been provided by the National Lottery, Sussex Community Foundation, the Household Support Fund, and the ESCC Additional Measures during the year.

Our Legal Walk with the support of the Legal Support Trust raised £2,491. We thank them for their assistance.

Our volunteers were also active in maintaining our presence in the local community by organising tombolas at Langney Shopping Centre and attending a local fete.

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment policy

As required in its Memorandum paragraph 3.19 in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

The charity does not currently hold material investments.

Major risks

The trustees recognise that any major risks to which the charity is exposed need to be reviewed and measures put in place to mitigate those risks. To that end the trustees maintain a corporate risk register which is reviewed and updated regularly. Citizens Advice Eastbourne is continually monitoring and managing its risks and ensuring action plans are in place to mitigate its key risks.

Internal risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery and the upholding of our values for all operational aspects of the charitable company. These policies and procedures are periodically reviewed to ensure that they still meet the needs of the charity.

A key external risk is loss of funding from our traditional sources, both to fund specific projects and, potentially, to fund our core service. This is a perennial risk which was amplified by the Covid-19 pandemic and has been the focus of the Fundraising Committee's work. This has resulted in funding being obtained from a number of new sources during the year as noted under 'Fundraising Activities' below. Despite this, funding remains a key risk and the charity continues to implement its longer-term fundraising strategy and to seek to diversify its funding sources.

Plans for future periods

We entered the new year with an anticipated deficit. This is not unusual and we have built up our reserves to allow us to keep going. However, every year we seem to have a bigger hole to fill. This is a constant battle that does not get any easier.

We are reviewing our fund-raising strategy and hope that we can realise our ambitions to widen our range of funders.

We are concerned that our staff and volunteers are under increased pressure both personally and professionally. We have instigated a wellbeing review and have discussed the results with staff and volunteers. As a consequence, we now have a trustee Wellbeing working group and have undertaken several initiatives to improve wellbeing across the organisation.

EASTBOURNE CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Eastbourne Citizens Advice Bureau (also known as Citizens Advice Eastbourne) was incorporated on 2 March 2001, company number 04171801, and is registered with the Charity Commission in England and Wales, registration number 1086163. It is governed by its memorandum and articles of association. Further details of the charity including its registered office, principal address and details of professional advisors can be found on the second page of the accounts headed 'Legal and administrative information'.

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 Frayne	
Ms P Taylor	(Resigned 19 October 2023)
Mrs N Barrett	(Resigned 19 October 2023)
Ms R Gargiulo	(Resigned 23 January 2024)
Mr R Fear	
Ms D Adeyemo	
Ms J Frame	
Ms C French	
Mr A Bull	(Appointed 19 October 2023)
Ms H Howard	(Appointed 19 October 2023)
Ms A Jarrett	(Appointed 19 October 2023)
Mr D White	(Appointed 19 October 2023)

Recruitment and appointment of trustees

The charity is governed through a trustee board. Trustees who have held office during the year are listed on page 2. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees. The trustees meet at least 4 times per year with additional meetings as required.

Trustees are elected to the Board for a three-year period and are appointed by a resolution of its members at an AGM. The board has powers to co-opt members who shall retire at the following AGM and may offer themselves for re-election.

Citizens Advice appoints a representative who is entitled to attend the Board as a non-voting member. Eastbourne Borough Council is also invited to send a representative from its paid staff, plus a representative of the councillors, to attend board meetings as observers.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

EASTBOURNE CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2024

Organisational structure

The organisation is coordinated from its office in Eastbourne.

Eastbourne Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Eastbourne Citizens Advice is, however, an independent stand alone charity, with its own constitution, board of trustees and charitable objects. Operating policies are independently determined by its Board of Trustees in order to both fulfil its own charitable objects and comply with the national membership requirements.

The Chief Officer, Mr. A Bruzon, has been appointed by the trustees to manage the day-to-day operations of the charity. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the trustee board in line with the Business Development Plan and are reviewed at least annually.

Reports and recommendations are taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff and volunteer meetings which ensure that progress is being made against targets and progress against the plan is regularly monitored by the board.

The board operates two sub-committees, the Fundraising Committee, and the Governance & Policies Group. Additionally, there is a Well-being working group. The sub-committees operate under written terms of reference agreed by the full board, and are delegated authority within clearly defined limits.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients.

Where one of the trustees holds the position of trustee/director of another organisation or charity they may be involved in discussions regarding that other organisation or charity but not in the ultimate decision-making process. Any potential conflict of interest must be declared at the outset of every board meeting, and a Trustees' register of interests is maintained and regularly updated.

Induction and training of trustees

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

Relationship with related parties

None of the trustees receive remuneration or other benefits for their work with the Charity.

The trustees are not aware of any contractual relationship with a related party and no related party transactions have been reported in the current year.

EASTBOURNE CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

The trustees, who are also the directors of Eastbourne Citizens Advice Bureau for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I would like to thank all of our staff and volunteers for their help and support over the last year. It has been difficult, but we have continued to provide the people of Eastbourne with a first-class service which hopefully will continue.

Lastly, as a new Chair, I would like to mention our board of trustees. Our board now has more women than men, different ethnicities, a wide age range and a mixture of working trustees and retirees. Their enthusiasm and commitment is highly valued. I especially thank the previous Chair and the CEO for their invaluable insights and support to me.

They all make an enormous contribution to the success of our organisation.

The trustees' report was approved by the Board of Trustees.



Ms H Howard
Trustee

Date: 23/10/2024

EASTBOURNE CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EASTBOURNE CITIZENS ADVICE BUREAU

I report to the trustees on my examination of the financial statements of Eastbourne Citizens Advice Bureau (the charity) for the year ended 31 March 2024.

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 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 Association of Chartered Certified Accountants, 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.



Colin Dadswell FCA FCCA DChA

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 24.11.2024

EASTBOURNE CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income and endowments from:						
Donations, legacies and grants	3	319,958	-	-	319,958	256,810
Charitable activities	4	-	-	217,360	217,360	226,559
Investments	5	18,743	-	-	18,743	15,256
Other income	6	5,000	-	-	5,000	5,000
Total income		<u>343,701</u>	<u>-</u>	<u>217,360</u>	<u>561,061</u>	<u>503,625</u>
Expenditure on:						
Charitable activities	7	296,668	-	229,565	526,233	495,669
Total expenditure		<u>296,668</u>	<u>-</u>	<u>229,565</u>	<u>526,233</u>	<u>495,669</u>
Net income/(expenditure)		47,033	-	(12,205)	34,828	7,956
Transfers between funds	17	(52,845)	45,000	7,845	-	-
Net movement in funds	9	(5,812)	45,000	(4,360)	34,828	7,956
Reconciliation of funds:						
Fund balances at 1 April 2023		158,767	4,000	4,360	167,127	159,171
Fund balances at 31 March 2024		<u>152,955</u>	<u>49,000</u>	<u>-</u>	<u>201,955</u>	<u>167,127</u>

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

EASTBOURNE 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				
Income and endowments from:					
Donations, legacies and grants	3	256,810	-	-	256,810
Charitable activities	4	-	-	226,559	226,559
Investments	5	15,256	-	-	15,256
Other income	6	5,000	-	-	5,000
Total income		<u>277,066</u>	<u>-</u>	<u>226,559</u>	<u>503,625</u>
Expenditure on:					
Charitable activities	7	267,398	-	228,271	495,669
Total expenditure		<u>267,398</u>	<u>-</u>	<u>228,271</u>	<u>495,669</u>
Net income/(expenditure)		9,668	-	(1,712)	7,956
Transfers between funds	17	(4,350)	-	4,350	-
Net movement in funds	9	<u>5,318</u>	<u>-</u>	<u>2,638</u>	<u>7,956</u>
Reconciliation of funds:					
Fund balances at 1 April 2022		<u>153,449</u>	<u>4,000</u>	<u>1,722</u>	<u>159,171</u>
Fund balances at 31 March 2023		<u>158,767</u>	<u>4,000</u>	<u>4,360</u>	<u>167,127</u>

EASTBOURNE CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Property, plant and equipment	13		3,019		-
Current assets					
Trade and other receivables	14	15,570		9,391	
Cash at bank and in hand		231,044		254,512	
		<u>246,614</u>		<u>263,903</u>	
Current liabilities	15	(47,678)		(96,776)	
Net current assets			198,936		167,127
Net assets			<u>201,955</u>		<u>167,127</u>
The funds of the charity					
Restricted income funds	17		-		4,360
Unrestricted funds - general			152,955		158,767
Unrestricted funds - designated	18		49,000		4,000
			<u>201,955</u>		<u>167,127</u>

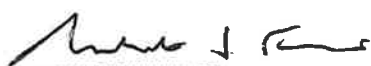
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The 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 23/10/2024



Mr R Fear
Trustee



Ms H Howard
Trustee

Company registration number 04171801 (England and Wales)

EASTBOURNE CITIZENS ADVICE BUREAU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	23		(38,857)		44,504
Investing activities					
Purchase of property, plant and equipment		(3,354)		-	
Investment income received		18,743		15,256	
Net cash generated from investing activities			15,389		15,256
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(23,468)		59,760
Cash and cash equivalents at beginning of year			254,512		194,752
Cash and cash equivalents at end of year			231,044		254,512

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Company information

Eastbourne Citizens Advice Bureau is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 6, Highlight House, 8 St Leonards Road, Eastbourne, East Sussex, BN21 3UH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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 trustees in furtherance of their charitable objectives.

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

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are accounted for in the period to which they relate.

Rental income is accounted for when it falls due.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

All expenditure is inclusive of VAT, accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs associated with meeting the statutory requirements of the charity, and include independent examination costs.

Any expenditure on equipment and assets exceeding £1,000 is capitalised.

1.6 Property, plant and equipment

Property, plant and equipment 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 basis:

Fixtures, fittings and equipment	5 years straight line
----------------------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables 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.

EASTBOURNE CITIZENS ADVICE BUREAU

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

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables 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 payables 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 payables 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.

1.10 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.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations, legacies and grants

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	4,839	3,705
Legacies receivable	45,000	-
Grants receivable for core activities	270,119	253,105
	<u>319,958</u>	<u>256,810</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations, legacies and grants

	Unrestricted funds 2024 £	Unrestricted funds 2023 £ (Continued)
Grants receivable for core activities		
Eastbourne Borough Council	117,500	127,500
CitA - Cost of Living	15,000	-
Lottery - Cost of Living	25,800	-
Household Support Fund	62,723	46,485
Sussex Community Foundation	7,080	18,824
Awards for All	-	7,000
ESCC Additional Measures / Shielding	37,000	37,000
Legal Support Trust	2,491	2,440
Masonic Lodges	1,110	-
Meads	-	6,700
Other	1,415	7,156
	<u>270,119</u>	<u>253,105</u>

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Charitable activities		
Performance related grants	<u>217,360</u>	<u>226,559</u>

Performance related grants analysis

	Charitable activities 2024 £	Charitable activities 2023 £
ESCC General Benefits	48,000	48,232
CitA Funded - Help to Claim	169,360	178,327
	<u>217,360</u>	<u>226,559</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	13,750	13,713
Interest receivable	4,993	1,543
	<u>18,743</u>	<u>15,256</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	<u>5,000</u>	<u>5,000</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	Advisory services	Project costs	Total	Advisory services	Project costs	Total
	2024 £	2024 £	2024 £	2023 £	2023 £	2023 £
Direct costs						
Staff costs	188,693	200,262	388,955	173,977	198,773	372,750
Depreciation and impairment	335	-	335	-	-	-
Staff recruitment	-	299	299	-	225	225
Travel & subsistence	1,034	68	1,102	397	-	397
Training	450	1,850	2,300	775	531	1,306
Telephone	5,643	-	5,643	5,467	336	5,803
Postage, printing & photocopying	4,127	954	5,081	2,975	2,195	5,170
Computer expenses	6,924	-	6,924	4,680	3,834	8,514
Subscriptions	359	-	359	176	-	176
Legal and professional fees	11,567	427	11,994	9,082	2,490	11,572
Bank charges	60	-	60	72	-	72
Office equipment	1,438	-	1,438	421	449	870
Sundry expenses	1,651	365	2,016	620	18	638
Management fees	(17,340)	17,340	-	(7,700)	7,700	-
Security	946	-	946	837	-	837
Household support	52,269	-	52,269	42,500	-	42,500
	<u>258,156</u>	<u>221,565</u>	<u>479,721</u>	<u>234,279</u>	<u>216,551</u>	<u>450,830</u>
Share of support and governance costs (see note 8)						
Support	35,620	8,000	43,620	30,879	11,720	42,599
Governance	2,892	-	2,892	2,240	-	2,240
	<u>296,668</u>	<u>229,565</u>	<u>526,233</u>	<u>267,398</u>	<u>228,271</u>	<u>495,669</u>
Analysis by fund						
Unrestricted funds - general	296,668	-	296,668	267,398	-	267,398
Restricted funds	-	229,565	229,565	-	228,271	228,271
	<u>296,668</u>	<u>229,565</u>	<u>526,233</u>	<u>267,398</u>	<u>228,271</u>	<u>495,669</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	Advisory services	Project costs	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Rent and rates	19,500	8,000	27,500	27,500
Insurance	3,184	-	3,184	2,685
Light and heat	9,096	-	9,096	9,094
Cleaning	2,140	-	2,140	1,960
Repairs and renewals	1,700	-	1,700	1,360
Governance	2,892	-	2,892	2,240
	<u>38,512</u>	<u>8,000</u>	<u>46,512</u>	<u>44,839</u>
			2024	2023
			£	£
Governance costs comprise:				
Independent examination			2,892	2,240
			<u>2,892</u>	<u>2,240</u>

Included in Governance costs above are payments of £2,892 (2023: £2,240) to the Independent Examiner for Independent Examination and accountancy services.

9 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	<u>335</u>	<u>-</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Travel expenses totalling £14 (2023: £40) were reimbursed to one of the trustees during the year.

During the year, trustees' indemnity insurance cover costing £194 (2023: £185) was paid by the charity.

EASTBOURNE CITIZENS ADVICE BUREAU

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Charitable activities	18	17

Employment costs

	2024 £	2023 £
Wages and salaries	352,836	336,962
Social security costs	27,398	27,088
Other pension costs	8,721	8,700
	<u>388,955</u>	<u>372,750</u>

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

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	41,621	40,230

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. 52 volunteers (2023: 52 volunteers) contributed approximately 416 hours of work to the charity each week during the year (2023: 352 hours each week). We estimate the value of this help to be approximately £370,000 (2023: estimate of £300,000).

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EASTBOURNE CITIZENS ADVICE BUREAU

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

13 Property, plant and equipment

	Fixtures, fittings and equipment £
Cost	
Additions	3,354
At 31 March 2024	<u>3,354</u>
Depreciation and impairment	
Depreciation charged in the year	335
At 31 March 2024	<u>335</u>
Carrying amount	

14 Trade and other receivables

	2024 £	2023 £
Amounts falling due within one year:		
Trade receivables	220	5,953
Prepayments and accrued income	15,350	3,438
	<u>15,570</u>	<u>9,391</u>

15 Current liabilities

	2024 £	2023 £
Other taxation and social security	6,425	6,088
Trade payables	-	435
Other payables	1,709	1,449
Accruals and deferred income	39,544	88,804
	<u>47,678</u>	<u>96,776</u>

16 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	8,721	8,700

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.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 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 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Homeless Fund	1,360	-	(365)	(995)	-
Awards for All	92	-	-	(92)	-
Surviving Winter	270	-	-	(270)	-
ESCC General Benefits	-	48,000	(54,892)	6,892	-
CitA	2,638	169,360	(174,308)	2,310	-
	<u>4,360</u>	<u>217,360</u>	<u>(229,565)</u>	<u>7,845</u>	<u>-</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Homeless Fund	1,360	-	-	-	1,360
Awards for All	92	-	-	-	92
Surviving Winter	270	-	-	-	270
ESCC General Benefits	-	48,232	(52,582)	4,350	-
CitA	-	178,327	(175,689)	-	2,638
	<u>1,722</u>	<u>226,559</u>	<u>(228,271)</u>	<u>4,350</u>	<u>4,360</u>

The trustees agreed in 2024, in line with Charity Commission guidance (given the balance are below £1,000), to transfer the remaining balances on the Homeless Fund (expenses for homeless clients), Awards for All (for IT upgrades) and Surviving Winter (to support client's heating costs) to general funds.

The ESCC General Benefits Fund includes grants from East Sussex County Council and is used to increase capacity in the area of general advice.

The CitA Fund is made up of grants from the National Association of Citizens Advice Bureaux and is used to assist with Universal Credit claims and the MAPS scheme which provides debt advice. The project is included in restricted funds in order to report to CitA. Any remaining balance held at the end of the project is transferred to general reserves.

The transfers into the the ESCC and CitA fund in 2024 are from unrestricted funds to clear the negative balances.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Unrestricted funds - designated

The funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Property dilapidations	4,000	-	4,000
Legacy fund	-	45,000	45,000
	<u>4,000</u>	<u>45,000</u>	<u>49,000</u>
Previous year:	At 1 April 2022 £	Transfers £	At 31 March 2023 £
Property dilapidations	4,000	-	4,000
	<u>4,000</u>	<u>-</u>	<u>4,000</u>

The Property dilapidations reserve is set aside for potential renovations to the offices at Highlight House.

The Legacy Fund contains a legacy received in 2024, which the Trustees wish to put aside for specific fundraising and development activities in the future.

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	158,767	343,701	(296,668)	(52,845)	152,955
	<u>158,767</u>	<u>343,701</u>	<u>(296,668)</u>	<u>(52,845)</u>	<u>152,955</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
General funds	153,449	277,066	(267,398)	(4,350)	158,767
	<u>153,449</u>	<u>277,066</u>	<u>(267,398)</u>	<u>(4,350)</u>	<u>158,767</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Property, plant and equipment	3,019	-	-	3,019
Current assets/(liabilities)	149,936	49,000	-	198,936
	<u>152,955</u>	<u>49,000</u>	<u>-</u>	<u>201,955</u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Current assets/(liabilities)	158,767	4,000	4,360	167,127
	<u>158,767</u>	<u>4,000</u>	<u>4,360</u>	<u>167,127</u>

21 Operating lease commitments

Lessee

The current rental lease ended at 31 March 2020. A rolling extension is in place and the charity is still in negotiation with the landlord regarding renewal.

Lease payments in the year were £27,500 (2023: £27,500)

22 Related party transactions

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

EASTBOURNE CITIZENS ADVICE BUREAU

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

23	Cash generated from operations	2024 £	2023 £
	Surplus for the year	34,828	7,956
	Adjustments for:		
	Investment income recognised in statement of financial activities	(18,743)	(15,256)
	Depreciation and impairment of property, plant and equipment	335	-
	Movements in working capital:		
	(Increase) in trade and other receivables	(6,179)	(9,391)
	(Decrease)/increase in trade and other payables	(49,098)	96,776
	Cash (absorbed by)/generated from operations	(38,857)	80,085

24 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

Charity registration number 1086163

Company registration number 04171801 (England and Wales)

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

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Frayne Ms P Taylor Mrs N Barrett Ms R B Gargiulo Mr R Fear Ms C French Ms J M Frame Ms D Adeyemo	(Appointed 13 October 2022) (Appointed 13 October 2022) (Appointed 13 October 2022)
Secretary & CEO	A Bruzon	
Charity number	1086163	
Company number	04171801	
Principal address	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH	
Registered office	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH	
Independent examiner	Alastair Towler BFP ACA DChA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT	
Bankers	CAF Cash Limited PO Box 289 West Malling Kent ME19 4TA	

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

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EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

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

Objects

The charity's objects, as set out in its Memorandum and Articles of Association, are to promote any charitable purpose, in particular, but without limitation, for the benefit of the community in East Sussex by advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Citizens Advice's aims are focused on the following:

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

Citizens Advice provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination.

Citizens Advice Eastbourne has developed its own mission statement to reflect more accurately its purpose and role within the local community:

*We provide **free, confidential advice** to help people overcome their problems, and we **campaign on big issues** when their voices need to be heard. We are a **trusted local charity** providing responsive, high-quality services to help people find a way forward and meet community needs. Our work and presence give us **unique insight into the needs of our community**. We are a constant in the face of change, but with the flexibility to innovate and stay ahead.*

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The annual review seeks to examine our achievements and outcome, together with the success of individual key projects and the benefits that have been derived from them. In carrying out the review we are ensuring that that our aims, objectives and activities are in line with our stated purpose.

Our main objectives for the year have been focused on maintaining our services through the year given the problems we still experience following the pandemic and the new problems caused by the war in the Ukraine resulting in high inflation.

Key activities this year have included:

- Using our well-respected Research and Campaigns work to maximise our influence with key stakeholders, in particular feeding back on the effectiveness of government pandemic-related support schemes.
- Management of the Household Support Fund which provided financial support in excess of £42,000 to individual households throughout Eastbourne.
- Support for Ukraine. With other voluntary agencies we have been involved in helping refugees coming from the Ukraine.

How our activities deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

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

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Advice and Information Services

The main areas of charitable activity are:

- the provision of general advice and information services
- the provision of specialist advice and casework services in the debt and welfare benefits categories of social welfare law, and
- helping people to make applications for Universal Credit via the Help to Claim Scheme.

Throughout the year we have continued to offer general advice and information in the following ways:

- The provision of advice by face to face meetings as well as remote means, in particular our telephone services, email and, in some cases, by video call.
- Advice Line – participation continues as part of a county-wide telephone service. The line is covered on a rota basis between the hours of 10.00am and 4.00pm from Monday to Friday. Outside of these times there is an automated advice service 24 hours a day.
- Full advice – general and specialist advice through our team of trained advisers and paid staff.
- Information and self-help, particularly through online resources.

Who used and benefited from our services?

We have helped 3,850 people during the year (2021/2022: 3,060). A significant increase over the previous year figure. Most clients present with more than one problem. In total we advised on 9,324 new problems (2021/22: 10,720).

The major problem areas identified during the course of the year were as follows:

	2022/23		2021/22	
Benefits & tax credits	2,892	31%	2,734	25%
Universal Credit	970	10%	2,222	21%
Charitable Support & Food Bank	394	5%	0	0%
Consumer goods & services	228	2%	302	3%
Debt	1,050	11%	1,146	11%
Discrimination	0	0%	47	0%
Education	57	1%	42	0%
Employment	540	6%	628	6%
Financial services & capability	113	1%	185	2%
GVA & Hate Crime	34	0%	0	0%
Health & community care	199	2%	191	2%
Housing	1,039	11%	1,157	11%
Immigration & asylum	212	2%	229	2%
Legal	333	4%	398	4%
Other	141	2%	456	4%
Relationships & family	449	5%	569	5%
Tax	86	1%	72	1%
Travel & transport	113	1%	89	1%
Utilities & communications	474	5%	253	2%
Grand Total	9,324		10,720	

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

There have been changes to the normal range of problems. In percentage terms there is a large drop in universal credit but an increase in benefits and claims. The two combined however, continue to be the largest problem areas.

We have now started to identify charitable support and food bank problems which have seen a large increase.

The largest single problem is Personal Independence Payment problems which amounted to 1,388 for the year.

Citizens Advice 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 2022/23, for every £1 invested in our service, £2.73 is returned in fiscal benefits savings to the government, £23.41 in public benefit through wider economic and social benefits to the local community and £16.37 directly to individuals.

These figures are an increase over last year especially the figure that goes directly to individuals up from £11.18 to £16.37. This reflects that significant efforts we have made to ensure our clients receive all the help they need to get through the cost-of-living crisis.

We have been actively involved in identifying issues that affect the community and have made representation to the appropriate organisations. During the period in question, key issues revolved around the cost of energy and the growing problems associated with inflation which has had a dramatic effect on the cost of living.

Factors Affecting the Achievement of Objectives

Our biggest problem continues to be generating sufficient funds to maintain our core service and the detailed help we provide related to money advice and benefits. We have a very active fund-raising committee who are tasked with identifying and obtaining funds. Our other major focus is to ensure we deliver the most cost-effective service we possibly can. This is about delivering a value for money service that genuinely meets clients' needs so that we can make the funding we receive work as effectively as possible.

The complexity of the issues that clients are facing grows constantly which means that we have to allow more time for each client. The size of the problems is also growing as a result of impact of inflation.

We should not forget that our staff and volunteers face the identical problems related to increases in the cost of living. Nobody is immune.

We actively sign-post clients to other agencies if we believe they could be better served elsewhere.

Covid-19

The immediate problems associated with Covid 19 have largely disappeared but it has left major structural problems such as NHS waiting lists. It will be several years until things go back to the way they were, if ever.

One significant thing that we have learnt from our reaction to Covid-19 is that there are other ways of delivering our service not just the telephone and office. Other means of servicing clients such as homeworking, outreach, video conferencing and web chat are likely to grow in the future.

Contribution of Volunteers and Paid Staff

The charity's success could not be achieved without the hard work and dedication of our volunteers and staff. The trustee board recognises the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. During 2022/23 the service employed 17 paid workers (11 FTE) and 52 active volunteers together delivering 6 projects, including the core service.

Volunteers represent the indispensable core of the service. Citizens Advice Eastbourne benefits from an average of 352 volunteer hours per week. This may be expressed as an annualised value of approximately £300,000. However, their value is inadequately expressed in monetary terms. Without our volunteers, there simply would not be a Citizens Advice service.

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Fundraising Activities

Total income for the year was £503,625, an increase of £50,716 on 2021/22.

Through the various activities of the fund-raising committee, we were able to obtain grants from a variety of sources as shown below.

Funding has been confirmed for the majority of our planned activities for 2023/24.

We are grateful to all our funders for their continuing support and trust in us.

We are also delighted to have the continuing support of a number of important local clubs and societies.

Financial review

The availability of funding in the charity sector remains difficult. The charity is focused on providing added value to its funders from a base of sound financial management and ensuring that our services remain relevant to the strategic objectives of stakeholders at local and national level.

The charity is working hard to deliver a cost-effective service that genuinely meets the needs of our clients. It remains a challenging prospect to meet the ever-increasing demand with restricted funding sources.

There was an overall surplus of £7,956 for the year (2021/22 surplus of £24,468). At 31 March 2023, total reserves were £167,127 of which £158,767 represented unrestricted funds, £4,000 designated reserves, and £4,360 restricted funds..

Reserves Policy

Citizens Advice Eastbourne is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. Citizens Advice Eastbourne maintains a projection of income for three years ahead and tries to ensure that this continues to be derived from as wide a variety of sources as possible. We take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams (apart from funding received from Eastbourne Borough Council) to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

The trustees therefore consider that it is prudent to maintain an amount equivalent to three months of operating expenditure in respect of the core activity. This requires reserves of £55,000 based on the current year.

In addition, the trustees review every year the amount required to cover potential staff and other liabilities which could be payable in the event of closure of Eastbourne Citizens Advice; this is estimated at approximately £70,000.

At the end of 2022/23 the actual level of free reserves (i.e. unrestricted funds less designated and fixed assets) was £158,767.

Funds in Deficit

If, at the end of a project the fund is in deficit, that deficit is written off against general reserves.

Any surpluses not required to be returned to funders are transferred to general reserves.

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Principal Funding Sources

The trustees extend their gratitude to Eastbourne Borough Council, our major funder who continued to provide the majority of funding for the core operating capacity of the charity; without this support, it would be difficult if not impossible for us to continue serving the community. The core grant has remained at the same level for several years and has been insufficient to cover our core costs for the last few years.

As mentioned under Fundraising Activities, significant funding has also been provided by the National Lottery, the Meads Fund, Sussex Community Foundation, the Household Support Fund, the ESCC Shielding Group and Eastbourne, Hailsham and Seaford CCG during the year.

Our Legal Walk with the support of the Legal Support Trust raised £2,440. We thank them for their assistance.

Support for Ukraine raised £4,900.

Our volunteers were also active in maintaining our presence in the local community by organising tombolas at Langney Shopping Centre.

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment Policy and Activity

As required in its Memorandum paragraph 3.19 in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

The charity does not currently hold material investments.

Major Risks

The trustees recognise that any major risks to which the charity is exposed need to be reviewed and measures put in place to mitigate those risks. To that end the trustees maintain a corporate risk register which is reviewed and updated regularly. Citizens Advice Eastbourne is continually monitoring and managing its risks and ensuring action plans are in place to mitigate its key risks.

Internal risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery and the upholding of our values for all operational aspects of the charitable company. These policies and procedures are periodically reviewed to ensure that they still meet the needs of the charity.

A key external risk is of loss of funding from our traditional sources, both to fund specific projects and, potentially, to fund our core service. This is a perennial risk which has been amplified by the Covid-19 pandemic and has been the focus of the Fundraising Committee's work. This work has resulted in funding being obtained from a number of new sources during the year as noted under 'Fundraising Activities' below. Despite this, funding remains a key risk and the charity continues to implement its longer-term fundraising strategy and to seek to diversify its funding sources.

Plans for future periods

We entered the new year with an anticipated deficit. This is not unusual and we have built up our reserves to allow us to keep going. However, every year we seem to have a bigger hole to fill. This is a constant battle that does not get any easier.

We are reviewing our fund-raising strategy and hope that we can realise our ambitions to widen our range of funders.

We are concerned that our staff and volunteers are under increased pressure both personally and professionally. We have instigated a wellbeing review and have discussed the results with staff and volunteers.

We will keep the situation under review.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Governing document

Eastbourne Citizens Advice Bureau (also known as Citizens Advice Eastbourne) was incorporated on 2 March 2001, company number 04171801, and is registered with the Charity Commission in England and Wales, registration number 1086163. It is governed by its memorandum and articles of association. Further details of the charity including its registered office, principal address and details of professional advisors can be found on the second page of the accounts headed 'Legal and administrative information'.

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 Frayne	
Mr P Barrow	(Resigned 13 October 2022)
Mr T Coleman	(Resigned 13 October 2022)
Ms P Taylor	
Mrs N Barrett	
Ms R B Gargiulo	
Mr R Fear	
Ms C French	(Appointed 13 October 2022)
Ms J M Frame	(Appointed 13 October 2022)
Ms D Adeyemo	(Appointed 13 October 2022)
Mr C S Dye	(Resigned 13 October 2022)

Governance structure and appointment of trustees

The charity is governed through a trustee board. Trustees who have held office during the year are listed above. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees. The trustees meet at least 4 times per year with additional meetings as required.

Trustees are elected to the Board for a three-year period and are appointed by a resolution of its members at an AGM. The board has powers to co-opt members who shall retire at the following AGM and may offer themselves for re-election.

Citizens Advice appoints a representative who is entitled to attend the Board as a non-voting member. Eastbourne Borough Council is also invited to send a representative from its paid staff, plus a representative of the councilors, to attend board meetings as observers. A representative of the charity's volunteers is also invited to attend.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Organisation Structure

The organisation is coordinated from its office in Eastbourne.

Eastbourne Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Eastbourne Citizens Advice is, however, an independent standalone charity, with its own constitution, board of trustees and charitable objects. Operating policies are independently determined by its Board of Trustees in order to both fulfil its own charitable objects and comply with the national membership requirements.

The Chief Officer, Mr. A Bruzon, has been appointed by the trustees to manage the day-to-day operations of the charity. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the trustee board in line with the Business Development Plan and are reviewed at least annually.

Reports and recommendations are taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff and volunteer meetings which ensure that progress is being made against targets and progress against the plan is regularly monitored by the board.

The board operates two sub-committees, the Fundraising Committee and the Governance & Policies Group. Both sub-committees operate under written terms of reference agreed by the full board, with delegated authority within clearly defined limits.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients.

Where one of the trustees holds the position of trustee/director of another organisation or charity they may be involved in discussions regarding that other organisation or charity but not in the ultimate decision-making process. Any potential conflict of interest must be declared at the outset of every board meeting, and a Trustees' register of interests is maintained and regularly updated.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

Related party transactions

None of the trustees receive remuneration or other benefits for their work with the Charity.

The trustees are not aware of any contractual relationship with a related party and no related party transactions have been reported in the current year.

Our Staff, Volunteers and Trustees

I would like to thank all of our staff and volunteers for their help and support over the last year. It has been difficult, but we have continued to provide the people of Eastbourne with a first-class service which hopefully will continue.

Lastly, I would like to mention our board of trustees. Over the last few years, we have seen a significant change in the make up of the board. People leave for a variety of reasons and new people join. Our board is now much more diverse, more women than men, different ethnicities, a wide age range and a mixture of working trustees and retirees.

Individually and collectively they make my life easier and make a great contribution to the organisation.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

The trustees report was approved by the Board of Trustees.

.....

Mr M Frayne

Trustee

Date:

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Eastbourne Citizens Advice Bureau for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EASTBOURNE CITIZENS ADVICE BUREAU CITIZENS ADVICE EASTBOURNE INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EASTBOURNE CITIZENS ADVICE BUREAU

I report to the trustees on my examination of the financial statements of Eastbourne Citizens Advice Bureau (the charity) for the year ended 31 March 2023.

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 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 Institute of Chartered Accountants of England and Wales, 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.

Alastair Towler BFP ACA DChA

Chartered Accountant

18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated:

**EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
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					
<u>Income and endowments from:</u>						
Donations and legacies	3	256,810	-	-	256,810	273,451
Income Resources from Charitable Activities	5	-	-	226,559	226,559	161,640
Investments	4	15,256	-	-	15,256	13,818
Other income	6	5,000	-	-	5,000	4,000
Total income		277,066	-	226,559	503,625	452,909
<u>Expenditure on:</u>						
Charitable activities	7	267,398	-	228,271	495,669	428,261
Net incoming/(outgoing) resources before transfers		9,668	-	(1,712)	7,956	24,648
Gross transfers between funds		(4,350)	-	4,350	-	-
Net income for the year/ Net movement in funds		5,318	-	2,638	7,956	24,648
Fund balances at 1 April 2022		153,449	4,000	1,722	159,171	134,523
Fund balances at 31 March 2023		158,767	4,000	4,360	167,127	159,171

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.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
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 and endowments from:</u>					
Donations and legacies	3	273,451	-	-	273,451
Income Resources from Charitable Activities	5	-	-	161,640	161,640
Investments	4	13,818	-	-	13,818
Other income	6	4,000	-	-	4,000
Total income		291,269	-	161,640	452,909
<u>Expenditure on:</u>					
Charitable activities	7	247,304	-	180,957	428,261
Net incoming/(outgoing) resources before transfers		43,965	-	(19,317)	24,648
Gross transfers between funds		(7,320)	(5,000)	12,320	-
Net income for the year/ Net movement in funds		36,645	(5,000)	(6,997)	24,648
Fund balances at 1 April 2021		116,804	9,000	8,719	134,523
Fund balances at 31 March 2022		153,449	4,000	1,722	159,171

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	12	9,391		43,079	
Cash at bank and in hand		254,512		194,752	
		<u>263,903</u>		<u>237,831</u>	
Creditors: amounts falling due within one year	13	(96,776)		(78,660)	
Net current assets			167,127		159,171
Income funds					
Restricted funds	15		4,360		1,722
<u>Unrestricted funds - general</u>					
Designated funds	16	4,000		4,000	
General unrestricted funds		<u>158,767</u>		<u>158,449</u>	
			162,767		162,449
			<u>167,127</u>		<u>159,171</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 M Frayne
Trustee

.....
Mr R Fear
Trustee

Company Registration No. 04171801

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Eastbourne Citizens Advice Bureau, also known as Citizens Advice Eastbourne, is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 6, Highlight House, 8 St Leonards Road, Eastbourne, East Sussex, BN21 3UH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 trustees 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 trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are accounted for in the period to which they relate.

Rental income is accounted for when it falls due.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is inclusive of VAT, accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs associated with meeting the statutory requirements of the charity, and include independent examination fees and costs linked to the strategic management of the charity.

Any expenditure on equipment and assets exceeding £1,000 is capitalised.

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 charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 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.

1.9 Retirement benefits

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

1.10 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	2023	2022
	£	£
Donations and gifts	3,705	2,767
Grants Receivable for core activities	253,105	270,684
	<u>256,810</u>	<u>273,451</u>
Grants receivable for core activities		
Eastbourne Borough Council	127,500	117,500
Meads	6,700	20,000
CAES	771	1,328
Support for Ukraine	4,900	-
Household Support Fund	46,485	36,846
Sussex Community Foundation	18,824	20,000
Chalk Cliff	-	5,000
Lacy Tate	-	1,000
Awards for All	7,000	20,000
Shielding	37,000	42,000
Rotary	450	500
Legal Support Trust	2,440	2,786
Miscellaneous	1,035	3,724
	<u>253,105</u>	<u>270,684</u>

4 Investment Income

	2023	2022
	£	£
Rental income	13,713	13,788
Interest receivable	1,543	30
	<u>15,256</u>	<u>13,818</u>

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

5 Income Resources from Charitable Activities

	2023	2022
	£	£
Performance related grants	226,559	161,640
	<u> </u>	<u> </u>
Performance related grants		
ESCC General Benefits	48,232	69,051
Money Advice	-	30,000
CitA Funded	178,327	62,589
	<u> </u>	<u> </u>
	226,559	161,640
	<u> </u>	<u> </u>

6 Other Incoming Resources

	2023	2022
	£	£
Other income	5,000	4,000
	<u> </u>	<u> </u>

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

7 Total Charitable Expenditure

	Advisory services £	Project costs £	Total 2023 £	Total 2022 £
Staff costs	173,977	198,773	372,750	320,583
Staff recruitment	-	225	225	-
Travel & Subsistence	397	-	397	-
Training	775	531	1,306	1,600
Telephone	5,467	336	5,803	5,210
Postage, Printing & Photocopying	2,975	2,195	5,170	3,741
Computer Expenses	4,680	3,834	8,514	4,270
Subscriptions	176	-	176	1,115
Legal & Professional Fees	9,082	2,490	11,572	12,368
Bank Charges	72	-	72	96
Office Equipment	421	449	870	186
Sundry Expenses	620	18	638	2,894
Management fees	(7,700)	7,700	-	-
Security	837	-	837	1,021
Household Support	42,500	-	42,500	32,557
	<u>234,279</u>	<u>216,551</u>	<u>450,830</u>	<u>385,641</u>
Share of support costs (see note 8)	30,879	11,720	42,599	41,054
Share of governance costs (see note 8)	2,240	-	2,240	1,566
	<u>267,398</u>	<u>228,271</u>	<u>495,669</u>	<u>428,261</u>
Analysis by fund				
Unrestricted funds - general	267,398	-	267,398	
Restricted funds	-	228,271	228,271	
	<u>267,398</u>	<u>228,271</u>	<u>495,669</u>	
For the year ended 31 March 2022				
Unrestricted funds - general	247,304	-		247,304
Restricted funds	-	180,957		180,957
	<u>247,304</u>	<u>180,957</u>		<u>428,261</u>

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Rent and rates	27,500	-	27,500	27,500
Insurance	2,685	-	2,685	1,946
Light and heat	9,094	-	9,094	9,096
Cleaning	1,960	-	1,960	1,423
Repairs and renewals	1,360	-	1,360	1,089
Independent Examination	-	2,240	2,240	1,566
	42,599	2,240	44,839	42,620
<u>Analysed between</u>				
Charitable activities	42,599	2,240	44,839	42,620

Support costs have been allocated to the charitable activities on a basis consistent with the use of the resources.

Governance costs for the year include payments to the independent examiner's firm of £2,240 (2022: £1,566) for independent examination services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Travel expenses totalling £40 (2022: £21) were reimbursed to one of the trustees during the year.

During the year, trustees' indemnity insurance cover costing £185 (2022: £177) was paid by the charity.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Charitable activities	17	13
Employment costs	2023	2022
	£	£
Wages and salaries	336,962	289,186
Social security costs	27,088	24,465
Other pension costs	8,700	6,932
	372,750	320,583

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

(Continued)

Remuneration paid to key management personnel during the year was £40,230 (2022: £37,775).

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. 52 volunteers contributed approximately 352 hours of work to the charity each week during the year. We estimate the value of this help to be approximately £300,00 in respect of the current year.

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	5,953	13,790
Prepayments and accrued income	3,438	29,289
	<u>9,391</u>	<u>43,079</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	6,088	5,938
Trade creditors	435	10,591
Other creditors	1,449	1,407
Accruals and deferred income	88,804	60,724
	<u>96,776</u>	<u>78,660</u>

14 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 £8,700 (2022 - £6,932).

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

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

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Homeless Fund	1,360	-	-	-	1,360
Awards for All	92	-	-	-	92
Surviving Winter	270	-	-	-	270
ESCC General Benefits	-	48,232	(52,582)	4,350	-
CitA	-	178,327	(175,689)	-	2,638
	<u>1,722</u>	<u>226,559</u>	<u>(228,271)</u>	<u>4,350</u>	<u>4,360</u>

The Homeless Fund is monies held to pay for the expenses and short stay accommodation of homeless people.

The Awards for All Fund is a Lottery grant to upgrade IT systems.

The Surviving Winter Fund is a specific fund administered on behalf of the Sussex Community Foundation to support individuals in financial need with heating costs during the winter months.

The ESCC General Benefits Fund is to increase capacity in the area of general advice.

The CitA Fund is monies held to assist with Universal Credit claims and MAPS scheme which provides debt advice. The project is included in restricted funds in order to report to CitA. The remaining balance held at the project end is transferred to general reserves.

Eastbourne Citizen's Advice manages these independently funded schemes within the main offices and receives contributions from the funds towards its infrastructure costs.

The transfers during the year relate to amounts transferred from unrestricted funds to clear negative balances.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Transfers	Balance at 1 April 2022	Movement in funds Incoming resources	Balance at 31 March 2023
	£	£	£	£	£
Property Dilapidations	4,000	-	4,000	-	4,000
Archiving	2,000	(2,000)	-	-	-
Refurbishment	3,000	(3,000)	-	-	-
	<u>9,000</u>	<u>(5,000)</u>	<u>4,000</u>	<u>-</u>	<u>4,000</u>

The Property Dilapidations Reserve is set aside for potential renovations to the offices at Highlight House.

The Archiving Reserve is to digitalise paper records.

The Refurbishment Reserve is set aside to allow for refurbishment or renewal of furniture and fittings.

**EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

17	Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
		2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
	Fund balances at 31 March 2023 are represented by:														
	Current assets/(liabilities)	158,767		4,000		4,360		167,127		153,449		4,000		159,171	
		158,767		4,000		4,360		167,127		153,449		4,000		159,171	

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

18 Operating lease commitments

Lessee

The current rental lease ended at 31 March 2020. A 12 month extension was obtained and, the charity is still currently in negotiation with the landlord regarding renewal of the lease.

Lease payments in the year were £27,500 (2022: £27,500).

19 Related party transactions

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

The charitable company was under the control of the trustees throughout the year.

Accounts



Plummer Parsons
Chartered Accountants

Charity registration number 1086163

Company registration number 04171801 (England and Wales)

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

Chartered Accountants
& Statutory Auditor

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Frayne P Barrow C Dye Mr T Coleman Ms P Taylor Mrs N Barrett Ms R B Gargiulo Mr R Fear
Secretary & CEO	A Bruzon
Charity number	1086163
Company number	04171801
Principal address	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH
Registered office	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH
Independent examiner	Alastair Towler BFP ACA DChA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT
Bankers	CAF Cash Limited PO Box 289 West Malling Kent ME19 4TA

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

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EASTBOURNE CITIZENS ADVICE BUREAU
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their report and accounts for the year ended 31 March 2022.

The financial statements comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 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 (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Eastbourne Citizens Advice Bureau (also known as Citizens Advice Eastbourne) was incorporated on 2 March 2001, company number 04171801, and is registered with the Charity Commission in England and Wales, registration number 1086163. It is governed by its memorandum and articles of association. Further details of the charity including its registered office, principal address and details of professional advisors can be found on the second page of the accounts headed 'Legal and administrative information'.

Governance structure and appointment of trustees

The charity is governed through a trustee board. Trustees who have held office during the year are listed on page 2. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees. The trustees meet at least 4 times per year with additional meetings as required.

Trustees are elected to the Board for a three-year period and are appointed by a resolution of its members at an AGM. The board has powers to co-opt members who shall retire at the following AGM and may offer themselves for re-election.

Citizens Advice appoints a representative who is entitled to attend the Board as a non-voting member. Eastbourne Borough Council is also invited to send a representative from its paid staff, plus a representative of the councillors, to attend board meetings as observers. A representative of the charity's volunteers is also invited to attend.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

Organisation Structure

The organisation is coordinated from its office in Eastbourne.

Eastbourne Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Eastbourne Citizens Advice is, however, an independent standalone charity, with its own constitution,

EASTBOURNE CITIZENS ADVICE BUREAU
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

board of trustees and charitable objects. Operating policies are independently determined by its Board of Trustees in order to both fulfil its own charitable objects and comply with the national membership requirements.

The Chief Officer, Mr. A Bruzon, has been appointed by the trustees to manage the day-to-day operations of the charity. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the trustee board in line with the Business Development Plan and are reviewed at least annually.

Reports and recommendations are taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff and volunteer meetings which ensure that progress is being made against targets, and progress against plan is regularly monitored by the board.

The board operates two sub-committees, the Fundraising Committee and the Governance & Policies Group. Both sub-committees operate under written terms of reference agreed by the full board, with delegated authority within clearly defined limits.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients.

Where one of the trustees holds the position of trustee/director of another organisation or charity they may be involved in discussions regarding that other organisation or charity but not in the ultimate decision-making process. Any potential conflict of interest must be declared at the outset of every board meeting, and a Trustees' register of interests is maintained and regularly updated.

Related party transactions

None of the trustees receive remuneration or other benefits for their work with the Charity.

The trustees are not aware of any contractual relationship with a related party and no related party transactions have been reported in the current year.

Major Risks

The trustees recognise that any major risks to which the charity is exposed need to be reviewed and measures put in place to mitigate those risks. To that end the trustees maintain a corporate risk register which is reviewed and updated regularly. Citizens Advice Eastbourne is continually monitoring and managing its risks and ensuring action plans are in place to mitigate its key risks.

Internal risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery and the upholding of our values for all operational aspects of the charitable company. These policies and procedures are periodically reviewed to ensure that they still meet the needs of the charity.

A key external risk is of loss of funding from our traditional sources, both to fund specific projects and, potentially, to fund our core service. This is a perennial risk which has been amplified by the Covid-19 pandemic, and has been the focus of the Fundraising Committee's work. This work has resulted in funding being obtained from a number of new sources, as noted under 'Fundraising Activities' below. Despite this, funding remains a key risk and the charity continues to implement its longer-term fundraising strategy and to seek to diversify its funding sources.

EASTBOURNE CITIZENS ADVICE BUREAU
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Objects

The charity's objects, as set out in its Memorandum and Articles of Association, are to promote any charitable purpose, in particular, but without limitation, for the benefit of the community in East Sussex by advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Citizens Advice's aims are focused on the following:

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

Citizens Advice provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination.

Citizens Advice Eastbourne has developed its own mission statement to reflect more accurately its purpose and role within the local community:

*We provide **free, confidential advice** to help people overcome their problems, and we **campaign on big issues** when their voices need to be heard. We are a **trusted local charity** providing responsive, high-quality services to help people find a way forward and meet community needs. Our work and presence give us **unique insight into the needs of our community**. We are a constant in the face of change, but with the flexibility to innovate and stay ahead.*

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The annual review seeks to examine our achievements and outcome, together with the success of individual key projects and the benefits that have been derived from them. In carrying out the review we are ensuring that that our aims, objectives and activities are in line with our stated purpose.

Our main objectives for the year have been focused on maintaining our services through the year in spite of the difficulties created by Covid19.

Key activities have included:

- Homeworking in order to continue serving the needs of the community throughout the Covid-19 pandemic.
- Refining new contact channels for people at risk of exclusion from the support available to others during the pandemic.
- Using our well-respected Research and Campaigns work to maximise our influence with key stakeholders, in particular feeding back on the effectiveness of government pandemic-related support schemes.
- Management of the Household Support Fund which provided significant financial support to individual households throughout Eastbourne.

EASTBOURNE CITIZENS ADVICE BUREAU
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

How our activities deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

Advice and Information Services

The main areas of charitable activity are:

- the provision of general advice and information services
- the provision of specialist advice and casework services in the debt and welfare benefits categories of social welfare law, and
- helping people to make applications for Universal Credit

Throughout the year we have continued to offer general advice and information in the following ways

- The provision of advice by remote means, in particular our telephone services, email and, in some cases, by video call.
- Advice Line – participation continues as part of a county-wide telephone service. The line is covered on a rota basis between the hours of 10.00am and 4.00pm from Monday to Friday. Outside of these times there is an automated advice service 24 hours a day.
- Full advice – general and specialist advice through our team of trained advisers and paid staff.
- Information and self-help, particularly through online resources.

In addition to generalist advice the following specialist advisory services were provided:

- i) Debt advice for people on a low income.
- ii) Specialist Welfare Benefit and Debt provision
- iii) Helping people to make applications for Universal Credit via telephone and webchat.

Contribution of Volunteers and Paid Staff

The charity's success could not be achieved without the hard work and dedication of our volunteers and staff. The trustee board recognises the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. During 2021/22 the service employed 13 paid workers (10.6 FTE) and 71 active volunteers together delivering 6 projects, including the core service.

Volunteers represent the indispensable core of the service. Citizens Advice Eastbourne benefits from an average of 360 volunteer hours per week. This may be expressed as an annualised value of £344,000. However, their value is inadequately expressed in monetary terms. Without our volunteers, there simply would not be a Citizens Advice service.

EASTBOURNE CITIZENS ADVICE BUREAU
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Who used and benefited from our services?

We have helped 3060 people during the year (2020/2021: 3198). A very similar figure to the previous year. Most clients present with more than one problem. In total we helped with 10.720 new problems (2020/21: 9.950). The major problem areas identified during the course of the year were as follows:

	<u>2021-2022</u>		<u>2020-2021</u>	
Benefits & tax credits	2,734	25%	2,214	22%
Benefits Universal Credit	2,222	21%	2,347	24%
Consumer goods & services	302	3%	315	3%
Debt	1,146	11%	1,084	11%
Discrimination	47	0%	91	1%
Education	42	0%	17	0%
Employment	628	6%	886	9%
Financial services & capability	185	2%	120	1%
Health & community care	191	2%	163	2%
Housing	1,157	11%	989	10%
Immigration & asylum	229	2%	169	2%
Legal	398	4%	300	3%
Other	456	4%	351	4%
Relationships & family	569	5%	576	6%
Tax	72	1%	57	0%
Travel & transport	89	1%	74	1%
Utilities & communications	253	2%	197	2%
Grand Total	10.720		9,950	

There has been no significant change in the split of problems which have required our assistance. Benefits and debt continue to account for over 50% of all problems.

Citizens Advice 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 2021/22, for every £1 invested in our service, £3.08 is returned in fiscal benefits savings to the government, £19.59 in public benefit through wider economic and social benefits to the local community and £10.26 directly to individuals.

We have been actively involved in identifying issues that affect the community and have made representation to the appropriate organisations. During the period in question, key issues revolved around housing disrepair, and reporting back on the effectiveness of government pandemic-related support

EASTBOURNE CITIZENS ADVICE BUREAU
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Factors Affecting the Achievement of Objectives

Maintaining sufficient funding to continue delivering the service remains a continual challenge. We invest significant time in fundraising, and we focus on delivering the most cost-effective service we possibly can. This is about delivering a value for money service that genuinely meets clients' needs so that we can make the funding we receive work as effectively as possible.

The complexity of the issues that clients are facing, and the additional challenges that clients are experiencing, place additional demands on our service. Support networks that were previously in place for people are changing or have been removed; as a result, we are asked at times to offer support that falls outside the remit of direct advice. Where people are vulnerable, it is essential that we offer support in a way appropriate to that person, and whilst necessary this can be particularly resource intensive.

We actively sign-post clients to other agencies if we believe they could be better served elsewhere.

Covid-19

The year started with mass vaccination underway within the general population which was extended to young people in August.

Over the course of the year restrictions slowly changed, isolation rules were modified and testing requirements were ultimately dropped.

We had panic buying and fuel shortages and the gradual removal of the furlough system. Throughout the year we continued to provide services to clients mostly using remote means.

Our office is now opened on specific days with home working expected to continue to provide services along-side face to face.

FINANCIAL REVIEW

The availability of funding in the charity sector remains difficult. The charity is focused on providing added value to its funders from a base of sound financial management and ensuring that our services remain relevant to the strategic objectives of stakeholders at local and national level.

The charity is working hard to deliver a cost-effective service that genuinely meets the needs of our clients. It remains a challenging prospect to meet the ever-increasing demand with restricted funding sources.

There was an overall surplus of £24,648 for the year (2020/21 surplus of £38,342). At 31 March 2022 total reserves were £159,171 of which £153,449 represented unrestricted funds, £4,000 designated reserves and £1,722 related to restricted funds.

EASTBOURNE CITIZENS ADVICE BUREAU
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Fundraising Activities

Total income for the year was £452,909, an increase of £55,664 on 2020/21.

Through the various activities of the fund-raising committee we were able to obtain grants from a variety of sources as shown below.

Funding has been confirmed for the majority of our planned activities for 2022/23.

We are grateful to all our funders for their continuing support and trust in us.

We are also delighted to have the continuing support of a number of important local clubs and societies.

Investment Policy and Activity

As required in its Memorandum paragraph 3.19 in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

The charity does not currently hold material investments.

Reserves Policy

Citizens Advice Eastbourne is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. Citizens Advice Eastbourne maintains a projection of income for three years ahead and tries to ensure that this continues to be derived from as wide a variety of sources as possible. We take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams (apart from funding received from Eastbourne Borough Council) to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

The trustees therefore consider that it is prudent to maintain an amount equivalent to three months of operating expenditure in respect of the core activity. This requires reserves of £62,000 based on the current year.

In addition, the trustees review every year the amount required to cover potential staff and other liabilities which could be payable in the event of closure of Eastbourne Citizens Advice; this is estimated at approximately £65,000.

At the end of 2021/22 the actual level of free reserves (i.e. unrestricted funds less designated and fixed assets) was £153,449.

Principal Funding Sources

The trustees extend their gratitude to Eastbourne Borough Council, our major funder who continued to provide the majority of funding for the core operating capacity of the charity; without this support, it would be difficult if not impossible for us to continue serving the community. Whilst our three-year agreement with them was due to expire in March 2022, we have recently been informed that this will be rolled over for a further year, now expiring in March 2023.

As mentioned under Fundraising Activities, significant funding has also been provided by Henry Smith Charity, the National Lottery, the Meads Fund, Sussex Community Foundation, the Household Support Fund, the Mrs A. Lacey Tate Trust, Chalk Cliff Trust, the ESCC Shielding Group and Eastbourne,

EASTBOURNE CITIZENS ADVICE BUREAU
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

Hailsham and Seaford CCG during the year.

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Funds in Deficit

If at the end of a project the fund is in deficit, that deficit is written off against general reserves. Any surpluses not required to be returned to funders are transferred to general reserves.

FUTURE PLANS

As noted under "Fundraising Activities", the charity's financial position for the next 12 months is reasonably secure due, in part, to Eastbourne Borough Council's extension of our 3-year funding agreement to cover a fourth year. However, the longer-term position is far less certain, with a number of our current funding streams coming to an end in 2022/23. This remains a key focus of the board.

The Board is reviewing possible sources of funding to fill any shortfalls with the hope and expectation of maintaining the current level of service. We are in a better financial position than previously as we have been able to build up our reserves over the last few years.

At the time of writing this report the new census figures have just been released. We will be reviewing these figures to identify the changing demographics since the last census and the implications it may have for our services.

The board has reviewed the lessons learned from the pandemic in terms of new ways of working, in particular homeworking and remote video links, and considers that embedding some of these new working practices into our standard operating model going forward is sensible.

DIRECTORS' RESPONSIBILITIES

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Citizens Advice Eastbourne and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

- (a) select appropriate accounting policies and then apply them consistently
- (b) observe the methods and principles in the Charities SORP
- (c) make judgements and estimates that are reasonable and prudent,
- (d) state whether applicable accounting standards have been followed, and explain where they have not been followed, and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Citizens Advice Eastbourne and to enable them to ensure that the financial statements comply with the Companies Acts 2006.

EASTBOURNE CITIZENS ADVICE BUREAU
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

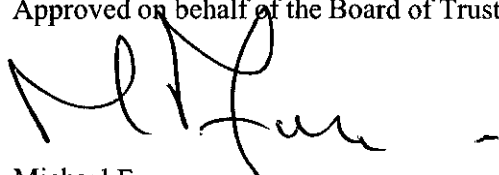
In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's examiners are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiners are aware of that information.

Basis of Preparation

This report has been prepared in accordance with 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 (FRS 102).

Approved on behalf of the Board of Trustees on 13th October 2022



Michael Frayne

Trustee

**EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
INDEPENDENT EXAMINER'S REPORT**

TO THE TRUSTEES OF EASTBOURNE CITIZENS ADVICE BUREAU

I report to the trustees on my examination of the financial statements of Eastbourne Citizens Advice Bureau (the charity) for the year ended 31 March 2022.

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 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.

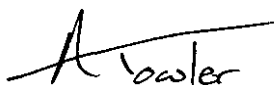
Independent examiner's statement

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 Institute of Chartered Accountants of England and Wales, 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.



Alastair Towler BFP ACA DChA

Chartered Accountant

18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 19 October 2022



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

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds Designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	273,451	-	-	273,451	198,560
Income Resources from Charitable Activities	5	-	-	161,640	161,640	180,884
Investments	4	13,818	-	-	13,818	13,801
Other income	6	4,000	-	-	4,000	4,000
Total income		291,269	-	161,640	452,909	397,245
<u>Expenditure on:</u>						
Charitable activities	7	247,304	-	180,957	428,261	358,903
Net incoming/(outgoing) resources before transfers		43,965	-	(19,317)	24,648	38,342
Net incoming/(outgoing) resources before transfers		43,965	-	(19,317)	24,648	38,342
Gross transfers between funds		(7,320)	(5,000)	12,320	-	-
Net income/(expenditure) for the year/ Net movement in funds		36,645	(5,000)	(6,997)	24,648	38,342
Fund balances at 1 April 2021		116,804	9,000	8,719	134,523	96,181
Fund balances at 31 March 2022		153,449	4,000	1,722	159,171	134,523

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.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds Designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	198,560	-	-	198,560
Income Resources from Charitable Activities	5	-	-	180,884	180,884
Investments	4	13,801	-	-	13,801
Other income	6	4,000	-	-	4,000
Total income		216,361	-	180,884	397,245
<u>Expenditure on:</u>					
Charitable activities	7	181,079	-	177,824	358,903
Net incoming/(outgoing) resources before transfers		35,282	-	3,060	38,342
Gross transfers between funds		(1,934)	-	1,934	-
Net income/(expenditure) for the year/ Net movement in funds		33,348	-	4,994	38,342
Fund balances at 1 April 2020		83,456	9,000	3,725	96,181
Fund balances at 31 March 2021		116,804	9,000	8,719	134,523

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	11	43,079		19,856	
Cash at bank and in hand		194,752		167,593	
		<u>237,831</u>		<u>187,449</u>	
Creditors: amounts falling due within one year	12	(78,660)		(52,926)	
Net current assets			159,171		134,523
Income funds					
Restricted funds	14		1,722		8,719
<u>Unrestricted funds - general</u>					
Designated funds	15	4,000		9,000	
General unrestricted funds		<u>153,449</u>		<u>116,804</u>	
			157,449		125,804
			<u>159,171</u>		<u>134,523</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 2022.

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

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

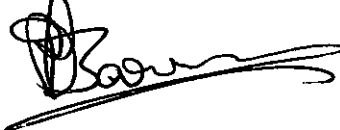
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 6 October 2022

M Frayne
Trustee



P Barrow
Trustee



Company Registration No. 04171801

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Company information

Eastbourne Citizens Advice Bureau, also known as Citizens Advice Eastbourne, is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 6, Highlight House, 8 St Leonards Road, Eastbourne, East Sussex, BN21 3UH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company'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)" (as amended for accounting periods commencing from 1 January 2016). 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. 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 trustees 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 trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are accounted for in the period to which they relate.

Rental income is accounted for when it falls due.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Resources expended

All expenditure is inclusive of VAT, accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs associated with meeting the statutory requirements of the charity, and include independent examination fees and costs linked to the strategic management of the charity.

Any expenditure on equipment and assets exceeding £1,000 is capitalised.

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 charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 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.

1.9 Retirement benefits

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

1.10 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	2,767	2,424
Grants Receivable for core activities	270,684	196,136
	<u>273,451</u>	<u>198,560</u>
Grants receivable for core activities		
Eastbourne Borough Council	117,500	116,250
Meads	20,000	20,000
CAES	1,328	336
Lottery	-	53,550
Household Support Fund	36,846	-
Sussex Community Foundation	20,000	6,000
Chalk Cliff	5,000	-
Lacy Tate	1,000	-
Awards for All	20,000	-
Shielding	42,000	-
Rotary	500	-
Legal Support Trust	2,786	-
Miscellaneous	3,724	-
	<u>270,684</u>	<u>196,136</u>

4 Investment Income

	2022	2021
	£	£
Rental income	13,788	13,749
Interest receivable	30	52
	<u>13,818</u>	<u>13,801</u>

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

5 Income Resources from Charitable Activities

	2022	2021
	£	£
Performance related grants	161,640	180,884
	<u> </u>	<u> </u>
Performance related grants		
ESCC General Benefits	69,051	78,718
Money Advice	30,000	52,830
CitA Funded	62,589	42,271
Suicide Prevention	-	7,065
	<u> </u>	<u> </u>
	161,640	180,884
	<u> </u>	<u> </u>

6 Other Incoming Resources

	2022	2021
	£	£
Other income	4,000	4,000
	<u> </u>	<u> </u>

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

7 Total Charitable Expenditure

	Advisory services £	Project costs £	Total 2022 £	Total 2021 £
Staff costs	177,164	143,419	320,583	283,624
Travel & Subsistence	-	-	-	598
Training	625	975	1,600	411
Telephone	5,033	177	5,210	3,114
Postage, Printing & Photocopying	1,764	1,977	3,741	1,590
Computer Expenses	3,752	518	4,270	6,269
Subscriptions	739	376	1,115	109
Legal & Professional Fees	7,334	5,034	12,368	11,079
CAES Administration Costs	-	-	-	13
Bank Charges	96	-	96	69
Office Equipment	186	-	186	431
Sundry Expenses	313	2,581	2,894	6,880
Management fees	(16,400)	16,400	-	-
Security	1,021	-	1,021	2,745
Household Support	32,557	-	32,557	-
	<u>214,184</u>	<u>171,457</u>	<u>385,641</u>	<u>316,932</u>
Share of support costs (see note 8)	31,554	9,500	41,054	40,471
Share of governance costs (see note 8)	1,566	-	1,566	1,500
	<u>247,304</u>	<u>180,957</u>	<u>428,261</u>	<u>358,903</u>
Analysis by fund				
Unrestricted funds - general	247,304	-	247,304	
Restricted funds	-	180,957	180,957	
	<u>247,304</u>	<u>180,957</u>	<u>428,261</u>	
For the year ended 31 March 2021				
Unrestricted funds - general	181,079	-		181,079
Restricted funds	-	177,824		177,824
	<u>181,079</u>	<u>177,824</u>		<u>358,903</u>

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Rent and rates	27,500	-	27,500	27,500
Insurance	1,946	-	1,946	2,103
Light and heat	9,096	-	9,096	9,094
Cleaning	1,423	-	1,423	242
Repairs and renewals	1,089	-	1,089	1,532
Independent Examination	-	1,566	1,566	1,500
	<u>41,054</u>	<u>1,566</u>	<u>42,620</u>	<u>41,971</u>
<u>Analysed between</u>				
Charitable activities	<u>41,054</u>	<u>1,566</u>	<u>42,620</u>	<u>41,971</u>

Support costs have been allocated to the charitable activities on a basis consistent with the use of the resources.

Governance costs for the year include payments to the independent examiner's firm of £1,566 (2021: £1,500) for independent examination services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Travel expenses totalling £21 (2021: £48) were reimbursed to one of the trustees during the year.

During the year, trustees' indemnity insurance cover costing £Nil (2021: £177) was paid by the charity.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Charitable activities	<u>13</u>	<u>12</u>
Employment costs	2022	2021
	£	£
Wages and salaries	289,186	254,640
Social security costs	24,465	21,312
Other pension costs	6,932	7,672
	<u>320,583</u>	<u>283,624</u>

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

(Continued)

Remuneration paid to key management personnel during the year was £37,775 (2021: £33,210).

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. 71 volunteers contributed approximately 360 hours of work to the charity each week during the year. We estimate the value of this help to be approximately £344,000 in respect of the current year.

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

11 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	13,790	116
Prepayments and accrued income	29,289	19,740
	<u>43,079</u>	<u>19,856</u>

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	5,938	5,795
Trade creditors	10,591	434
Other creditors	1,407	-
Accruals and deferred income	60,724	46,697
	<u>78,660</u>	<u>52,926</u>

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 £6.932 (2021 - £7.672).

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

14 Restricted funds

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

	Movement in funds				
	Balance at 1 April 2021	Incoming resources	Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Homeless Fund	1,360	-	-	-	1,360
Awards for All	92	-	-	-	92
Surviving Winter	270	-	-	-	270
ESCC General Benefits	-	69,051	(73,376)	4,325	-
Money Advice	1,821	30,000	(39,710)	7,889	-
Suicide Prevention	2,016	-	(2,831)	815	-
CitA	3,160	62,589	(64,939)	(810)	-
Covid 19	-	-	(101)	101	-
	<u>8,719</u>	<u>161,640</u>	<u>(180,957)</u>	<u>12,320</u>	<u>1,722</u>

The Homeless Fund is monies held to pay for the expenses and short stay accommodation of homeless people.

The Awards for All Fund is a Lottery grant to upgrade IT systems.

The Surviving Winter Fund is a specific fund administered on behalf of the Sussex Community Foundation to support individuals in financial need with heating costs during the winter months.

The ESCC General Benefits Fund is to increase capacity in the area of general advice.

The Money Advice Fund provides information and assistance to clients with financial problems.

Suicide Prevention provides advice and assistance to those who may be at risk of suicide.

The CitA Fund is monies held to assist with Universal Credit claims and MAPS scheme which provides debt advice. The project is included in restricted funds in order to report to CitA. The remaining balance held at the project end is transferred to general reserves.

Eastbourne Citizen's Advice manages these independently funded schemes within the main offices and receives contributions from the funds towards its infrastructure costs.

The transfers during the year relate to amounts transferred from unrestricted funds to clear negative balances.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Movement in funds Incoming resources	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Property Dilapidations	4,000	-	4,000	-	4,000
Archiving	2,000	-	2,000	(2,000)	-
Refurbishment	3,000	-	3,000	(3,000)	-
	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>(5,000)</u>	<u>4,000</u>

The Property Dilapidations Reserve is set aside for potential renovations to the offices at Highlight House.

The Archiving Reserve is to digitalise paper records.

The Refurbishment Reserve is set aside to allow for refurbishment or renewal of furniture and fittings.

**EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

16	Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
		2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£	2021	£
	Fund balances at 31 March 2022 are represented by:																
	Current assets/(liabilities)	153,449		4,000		1,722		159,171		118,738		9,000		6,785		134,523	
		<u>153,449</u>		<u>4,000</u>		<u>1,722</u>		<u>159,171</u>		<u>118,738</u>		<u>9,000</u>		<u>6,785</u>		<u>134,523</u>	

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

17 Operating lease commitments

Lessee

The current rental lease ended at 31 March 2020. A 12 month extension was obtained and, the charity is still currently in negotiation with the landlord regarding renewal of the lease.

Lease payments in the year were £27,500 (2021: £27,500).

18 Related party transactions

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

The charitable company was under the control of the trustees throughout the year.

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Accounts



Plummer Parsons
Chartered Accountants

Charity Registration No. 1086163

Company Registration No. 04171801 (England and Wales)

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

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Frayne P Barrow C Dye Mr T Coleman Ms P Taylor Mrs N Barrett Ms R B Gargiulo Mr R Fear S Holt R Bedford	(Appointed 14 October 2020) (Appointed 14 October 2020) (Appointed 24 May 2021) (Resigned 10 March 2020) (Resigned 22 November 2019)
Secretary & CEO	A Bruzon	
Charity number	1086163	
Company number	04171801	
Principal address	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH	
Registered office	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH	
Independent examiner	Nicholas Brown FCA DChA BFP 18 Hyde Gardens Eastbourne East Sussex BN21 4PT	
Bankers	CAF Cash Limited PO Box 289 West Malling Kent ME19 4TA	

EASTBOURNE CITIZENS ADVICE BUREAU

CITIZENS ADVICE EASTBOURNE

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CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their report and accounts for the year ended 31 March 2021.

The financial statements comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 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 (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Eastbourne Citizens Advice Bureau (also known as Citizens Advice Eastbourne) was incorporated on 2 March 2001, company number 04171801, and is registered with the Charity Commission in England and Wales, registration number 1086163. It is governed by its memorandum and articles of association. Further details of the charity including its registered office, principal address and details of professional advisors can be found on the second page of the accounts headed 'Legal and administrative information'.

Governance structure and appointment of trustees

The charity is governed through a trustee board. Trustees who have held office during the year are listed on page 2. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees. The trustees meet at least 4 times per year with additional meetings as required.

Trustees are elected to the Board for a three-year period and are appointed by a resolution of its members at an AGM. The board has powers to co-opt members who shall retire at the following AGM and may offer themselves for re-election.

Citizens Advice appoints a representative who is entitled to attend the Board as a non-voting member. Eastbourne Borough Council is also invited to send a representative from its paid staff, plus a representative of the councillors, to attend board meetings as observers. A representative of the charity's volunteers is also invited to attend.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Trustee induction and training

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

Organisation Structure

The organisation is coordinated from its office in Eastbourne.

Eastbourne Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Eastbourne Citizens Advice is, however, an independent standalone charity, with its own constitution, board of trustees and charitable

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

objects. Operating policies are independently determined by its Board of Trustees in order to both fulfil its own charitable objects and comply with the national membership requirements.

The Chief Officer, Mr A Bruzon, has been appointed by the trustees to manage the day-to-day operations of the charity. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the trustee board in line with the Business Development Plan and are reviewed at least annually.

Reports and recommendations are taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff and volunteer meetings which ensure that progress is being made against targets, and progress against plan is regularly monitored by the board.

The board operates two sub-committees, the Fundraising Committee and the Governance & Policies Group. Both sub-committees operate under written terms of reference agreed by the full board, with delegated authority within clearly defined limits.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients.

Where one of the trustees holds the position of trustee/director of another organisation or charity they may be involved in discussions regarding that other organisation or charity but not in the ultimate decision-making process. Any potential conflict of interest must be declared at the outset of every board meeting, and a Trustees' register of interests is maintained and regularly updated.

Related party transactions

None of the trustees receive remuneration or other benefits for their work with the Charity.

The trustees are not aware of any contractual relationship with a related party and no related party transactions have been reported in the current year.

Major Risks

The trustees recognise that any major risks to which the charity is exposed need to be reviewed and measures put in place to mitigate those risks. To that end the trustees maintain a corporate risk register which is reviewed and updated regularly. Citizens Advice Eastbourne is continually monitoring and managing its risk and ensuring action plans are in place to mitigate its key risks.

Internal risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery and the upholding of our values for all operational aspects of the charitable company. These policies and procedures are periodically reviewed to ensure that they still meet the needs of the charity.

A key external risk is of loss of funding from our traditional sources, both to fund specific projects and, potentially, to fund our core service. This is a perennial risk which has been amplified by the Covid-19 pandemic, and has been the focus of the Fundraising Committee's work. This work has resulted in funding being obtained from a number of new sources, as noted under 'Fundraising Activities' below. Despite this, funding remains a key risk and the charity continues to implement its longer-term fundraising strategy and to seek to diversify its funding sources.

The Covid-19 pandemic has created a number of significant risks. The charity maintains a Business Continuity Plan which facilitated a rapid move to homeworking in March and April 2020, and this has

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

enabled us both to mitigate risks around health and safety and prevent any significant reduction in our service levels. Plans are currently being implemented to enable a partial re-opening of the office, in which the health and safety of staff, volunteers, clients and the public is paramount.

OBJECTIVES AND ACTIVITIES

Objects

The charity's objects, as set out in its Memorandum and Articles of Association, are to promote any charitable purpose, in particular, but without limitation, for the benefit of the community in East Sussex by advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Citizens Advice's aims are focused on the following:

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

Citizens Advice provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination.

Citizens Advice Eastbourne has developed its own mission statement to reflect more accurately its purpose and role within the local community:

We provide free, confidential advice to help people overcome their problems, and we campaign on big issues when their voices need to be heard. We are a trusted local charity providing responsive, high quality services to help people find a way forward and meet community needs. Our work and presence give us unique insight into the needs of our community. We are a constant in the face of change, but with the flexibility to innovate and stay ahead.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The annual review seeks to examine our achievements and outcome, together with the success of individual key projects and the benefits that have been derived from them. In carrying out the review we are ensuring that that our aims, objectives and activities are in line with our stated purpose.

Our main objectives for the year have been focused on developing our service so that it really meets the needs of the clients we are trying to support. Key activities have included:

- Adapting to homeworking in order to continue serving the needs of the community throughout the Covid-19 pandemic.
- Obtaining emergency funding to allow us both to replace fundraising opportunities taken away by the pandemic, and to help us respond to the impact of the pandemic on our community
- Developing new contact channels for people at risk of exclusion from the support available to others during the pandemic.
- Using our well-respected Research and Campaigns work to maximise our influence with key stakeholders, in particular feeding back on the effectiveness of government pandemic-related support schemes.

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

How our activities deliver Public Benefit

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

Advice and Information Services

The main areas of charitable activity are:

- the provision of general advice and information services
- the provision of specialist advice and casework services in the debt and welfare benefits categories of social welfare law, and
- helping people to make applications for Universal Credit

Throughout the year we have continued to offer general advice and information in the following ways

- Face to face drop in – this was minimal during the period in question because of the pandemic. To compensate for this, we switched the focus of our service to the provision of advice by remote means, in particular our telephone services, email and, in some cases, by video call.
- Advice Line – participation continues as part of a county-wide telephone service. The line is covered on a rota basis between the hours of 10.00am and 4.00pm from Monday to Friday. Outside of these times there is an automated advice service 24 hours a day.
- Full advice – general and specialist advice through our team of trained advisers and paid staff.
- Information and self-help, particularly through online resources.

In addition to generalist advice the following specialist advisory services were provided:

- i) Debt advice for people on a low income.
- ii) Specialist Welfare Benefit and Debt provision
- iii) Helping people to make applications for Universal Credit via telephone, webchat and face to face.

Contribution of Volunteers and Paid Staff

The charity's success could not be achieved without the hard work and dedication of our volunteers and staff. The trustee board recognises the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. During 2020/21 the service employed 12 paid workers (9.6 FTE), and 36 active volunteers together delivering 6 projects, including the core service.

Volunteers represent the indispensable core of the service. The volunteers contribute, on average 360 hours per week. This may be expressed as an annualised value of £342,000. However, their value is inadequately expressed in monetary terms. Without our volunteers, there simply would not be a Citizens Advice service.

We are currently reviewing our approach to volunteering, with a view to expanding the number and types of volunteer roles available. It is our intention to regularly monitor our approach to volunteering, to provide an accessible, welcoming and rewarding volunteering experience.

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Who used and benefited from our services?

We have helped 3198 people during the year (2019/20: 4,705). The reduction is related to the impact of Covid 19 which meant that clients could not come to the office. Most clients present with more than one problem. In total we helped with 9,950 new problems (2019/20: 11,803). The major problem areas identified during the course of the year were as follows:

	<u>2020-2021</u>		<u>2019-2020</u>	
Benefits & tax credits	2,214	22%	2,694	23%
Benefits Universal Credit	2,347	24%	2,261	19%
Consumer goods & services	315	3%	321	3%
Debt	1,084	11%	1,806	15%
Discrimination	91	1%	81	1%
Education	17	0%	49	0%
Employment	886	9%	883	7%
Financial services & capability	120	1%	114	1%
Health & community care	163	2%	182	2%
Housing	989	10%	1,025	9%
Immigration & asylum	169	2%	241	2%
Legal	300	3%	437	4%
Other	351	4%	850	7%
Relationships & family	576	6%	547	5%
Tax	57	0%	69	0%
Travel & transport	74	1%	139	1%
Utilities & communications	197	2%	104	1%
	9,950		11,803	
Grand Total				

There has been no significant change in the split of problems which have required our assistance. Benefits and debt continue to account for over 50% of all problems, with Universal Credit taking on greater prominence following its introduction into Eastbourne the previous year.

Citizens Advice 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 2020/21, for every £1 invested in our service, £3.39 is returned in fiscal benefits savings to the government, £23.61 in public benefit through wider economic and social benefits to the local community, and £13.87 directly to individuals.

We have been actively involved in identifying issues that affect the community and have made representation to the appropriate organisations. During the period in question, key issues revolved around housing disrepair, and reporting back on the effectiveness of government pandemic-related support schemes.

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Factors Affecting the Achievement of Objectives

Maintaining sufficient funding to continue delivering the service remains a continual challenge. We invest significant time in fundraising, and we focus on delivering the most cost-effective service we possibly can. This isn't about simply cutting costs; it is about delivering a service that genuinely meets clients' needs so that we can make the funding we receive work as effectively as possible.

The complexity of the issues that clients are facing, and the additional challenges that clients are experiencing, place additional demands on our service. Support networks that were previously in place for people are changing or have been removed; as a result, we are asked at times to offer support that falls outside the remit of direct advice. Where people are vulnerable, it is essential that we offer support in a way appropriate to that person, and whilst necessary this can be particularly resource intensive.

Covid-19

In common with most other charities and commercial businesses, Eastbourne Citizens Advice was obliged to close its offices when the UK government announced a general lockdown from 30 March 2020. However, due to the hard work of our Chief Officer, Alan Bruzon, the commitment of the staff team, and the dedication of our volunteer advisors, we were able to switch to providing a nearly-full service to clients on a remote basis within two weeks. The absence of a face-to-face service has inevitably restricted accessibility for some clients and a reduction in overall numbers of clients served.

The key immediate challenge the pandemic created for us was, in line with much of the charity sector, that certain fundraising activities we had budgeted for were no longer possible; further, a number of funding bids which we had submitted shortly before the lockdown were shelved. However, due to the hard work of the Fundraising Committee, a Covid-19 specific bid to the National Lottery was successful, which, along with other Covid-related funding opportunities, secured the charity's financial position for the 2020/21.

Whilst we anticipate that the current home-working model will continue, we have recently commenced a partial re-opening of the office to enable us also to service clients whom it is impossible to help on a remote basis. In drawing up our reopening plans, we have held the health and safety of our staff, volunteers, clients and the general public as paramount.

FINANCIAL REVIEW

The availability of funding in the charity sector remains difficult. The charity is focused on providing added value to its funders from a base of sound financial management and ensuring that our services remain relevant to the strategic objectives of stakeholders at local and national level.

The charity is working hard to deliver a cost-effective service that genuinely meets the needs of our clients. It remains a challenging prospect to meet the ever-increasing demand with restricted funding sources.

There was an overall surplus of £38,342 for the year (2019/20 surplus of £1,089). At 31 March 2021 total reserves were £134,523 of which £118,738 represented unrestricted funds, £9,000 designated reserves and £6,785 related to restricted funds.

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Fundraising Activities

Total income for the year was £397,245, an increase of £118,985 on 2019/20.

As noted above, the pandemic presented us with several serious fundraising challenges as many of our usual fundraising activities (including a charity fundraising dinner planned for April 2020, and our annual sponsored walk in June 2020) had to be cancelled due to the lockdown. In addition, several funding bids that had already been submitted had to be shelved due to the change in circumstances.

Nevertheless, due to the work of the Fundraising Committee combined with an appreciation among certain funders of the importance of Citizens Advice's services during the pandemic, we were able to fully fund our activities in 2020/21 and are in a good position for 2021/22 (although, as explained under "Future Plans" below, the medium-term outlook remains uncertain).

In particular, we were successful in obtaining an emergency grant of £53,550 from the National Lottery Covid-19 Support Fund, and a grant of £6,000 from Sussex Community Foundation's Crisis Fund. Along with new funding of £7,065 from East Sussex Partnership Trust of our suicide prevention services, and from Citizens Advice of £42,271 for our debt and Help to Claim services, and continuing funding from Eastbourne Borough Council (£116,250), Henry Smith Charity (£60,000), Eastbourne Hailsham and Seaford CCG (£47,718) and the Meads Fund (£20,000), we have been able to maintain and in some areas even augment our existing service offerings.

We are grateful to all our funders for their continuing support and trust in us. We are also delighted to have the continuing support of a number of important local clubs and societies, including the Rotary Club of Eastbourne and Eastbourne Round Table.

Investment Policy and Activity

As required in its Memorandum paragraph 3.19 in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

The charity does not currently hold material investments.

Reserves Policy

Citizens Advice Eastbourne is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. Citizens Advice Eastbourne maintains a projection of income for three years ahead and tries to ensure that this continues to be derived from as wide a variety of sources as possible. We take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams (apart from funding received from Eastbourne Borough Council) to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

The trustees therefore consider that it is prudent to maintain an amount equivalent to three months of operating expenditure in respect of the core activity. This requires reserves of £52,000 based on the current year.

In addition, the trustees review every year the amount required to cover potential staff and other liabilities which could be payable in the event of closure of Eastbourne Citizens Advice; this is estimated at approximately £60,000.

At the end of 2020/21 the actual level of free reserves (i.e. unrestricted funds less designated and fixed assets) was £118,738.

CITIZENS ADVICE EASTBOURNE

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Principal Funding Sources

The trustees extend their gratitude to Eastbourne Borough Council, our major funder who continued to provide the majority of funding for the core operating capacity of the charity; without this support, it would be difficult if not impossible for us to continue serving the community. Whilst our three-year agreement with them was due to expire in March 2022, we have recently been informed that this will be rolled over for a further year, now expiring in March 2023.

As mentioned under Fundraising Activities, significant funding has also been provided by Henry Smith Charity, the National Lottery, the Meads Fund, Sussex Community Foundation and Eastbourne, Hailsham and Seaford CCG during the year.

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Funds in Deficit

If at the end of a project the fund is in deficit, that deficit is written off against general reserves. Any surpluses not required to be returned to funders are transferred to general reserves.

FUTURE PLANS

At the time of writing, the government has largely abolished all Covid-related restrictions in England, but it is clear the pandemic itself is far from over. Accordingly, it remains the priority of the trustee board for 2021/22 to ensure the charity continues to achieve its charitable objects despite the challenges presented by current circumstances. Key challenges include continued funding and adapting our services where necessary, to provide the support that the community needs in the current environment.

As noted under "Fundraising Activities", the charity's financial position for the next 12 months is reasonably secure due, in part, to Eastbourne Borough Council's extension of our 3-year funding agreement to cover a fourth year. However, the longer-term position is far less certain, with a number of our current funding streams coming to an end in 2022/23. This remains a key focus of the board.

At the same time, the board is reviewing the lessons learned from the pandemic in terms of new ways of working, in particular homeworking and remote video links, and considering the viability of embedding some of these new working practices into our operating model going forward.

Finally, as a charity who relies heavily on volunteers to provide our services to the community, we are mindful of the impact the pandemic has had on many of our own volunteers. We are immensely grateful to those who agreed to continue volunteering from home, since without them, we would not have been able to continue during the lockdown. We are currently reviewing our volunteer strategy with a view to expanding the types of volunteering opportunities we can offer going forward.

CITIZENS ADVICE EASTBOURNE
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

DIRECTORS' RESPONSIBILITIES

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Citizens Advice Eastbourne and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

- (a) select appropriate accounting policies and then apply them consistently
- (b) observe the methods and principles in the Charities SORP
- (c) make judgements and estimates that are reasonable and prudent,
- (d) state whether applicable accounting standards have been followed, and explain where they have not been followed, and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Citizens Advice Eastbourne and to enable them to ensure that the financial statements comply with the Companies Acts 2006.

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's examiners are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiners are aware of that information.

Basis of Preparation

This report has been prepared in accordance with 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 (FRS 102).

Approved on behalf of the Board of Trustees on 27 October 2021.



Peter Barrow
Trustee

EASTBOURNE CITIZENS ADVICE BUREAU CITIZENS ADVICE EASTBOURNE INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EASTBOURNE CITIZENS ADVICE BUREAU

I report to the trustees on my examination of the financial statements of Eastbourne Citizens Advice Bureau (the charity) for the year ended 31 March 2021.

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 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.

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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 Institute of Chartered Accountants of England and Wales, 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.

Nicholas Brown FCA DChA BFP

Chartered Accountant
18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 27 October 2021

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

Current financial year

		Unrestricted funds general	Unrestricted funds Designated	Restricted funds	Total	Total
	Notes	2021 £	2021 £	2021 £	2021 £	2020 £
<u>Income and endowments from:</u>						
Donations and legacies	3	198,560	-	-	198,560	152,405
Income Resources from Charitable Activities	5	-	-	180,884	180,884	112,684
Investments	4	13,801	-	-	13,801	10,171
Other income	6	4,000	-	-	4,000	3,000
Total income		216,361	-	180,884	397,245	278,260
<u>Expenditure on:</u>						
Charitable activities	7	181,079	-	177,824	358,903	277,171
Net incoming resources before transfers		35,282	-	3,060	38,342	1,089
Net incoming resources before transfers		35,282	-	3,060	38,342	1,089
Gross transfers between funds		(1,934)	-	1,934	-	-
Net income for the year/ Net movement in funds		33,348	-	4,994	38,342	1,089
Fund balances at 1 April 2020		83,456	9,000	3,725	96,181	95,092
Fund balances at 31 March 2021		116,804	9,000	8,719	134,523	96,181

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.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds Designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	152,405	-	-	152,405
Income Resources from Charitable Activities	5	-	-	112,684	112,684
Investments	4	10,171	-	-	10,171
Other income	6	3,000	-	-	3,000
Total income		165,576	-	112,684	278,260
<u>Expenditure on:</u>					
Charitable activities	7	163,511	-	113,660	277,171
Net incoming resources before transfers		2,065	-	(976)	1,089
Gross transfers between funds		(875)	-	875	-
Net income for the year/ Net movement in funds		1,190	-	(101)	1,089
Fund balances at 1 April 2019		82,266	9,000	3,826	95,092
Fund balances at 31 March 2020		83,456	9,000	3,725	96,181

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.

**EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
BALANCE SHEET**

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	19,856		22,027	
Cash at bank and in hand		167,593		106,322	
		<u>187,449</u>		<u>128,349</u>	
Creditors: amounts falling due within one year	12	(52,926)		(32,168)	
Net current assets			<u>134,523</u>		<u>96,181</u>
Income funds					
Restricted funds	14		8,719		3,725
<u>Unrestricted funds - general</u>					
Designated funds	15	9,000		9,000	
General unrestricted funds		<u>116,804</u>		<u>83,456</u>	
			<u>125,804</u>		<u>92,456</u>
			<u>134,523</u>		<u>96,181</u>

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

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

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

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

The financial statements were approved by the Trustees on 27 October 2021.

M Frayne
Trustee



P Barrow
Trustee



Company Registration No. 04171801

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

Eastbourne Citizens Advice Bureau, also known as Citizens Advice Eastbourne, is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 6, Highlight House, 8 St Leonards Road, Eastbourne, East Sussex, BN21 3UH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charitable company'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)" (as amended for accounting periods commencing from 1 January 2016). 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there exists considerable uncertainty regarding the potential impact of the Coronavirus and the economic consequences, both within the U.K. and overseas, which may result from government policies to contain the spread. The duration and geographical extent of any possible lockdown or future government policies are unknown. Whilst we are unable to predict what the economic consequences may be and the impact on the charity's future ability to continue trading, we have continued to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees 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 trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

**EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are accounted for in the period to which they relate.

Rental income is accounted for when it falls due.

1.5 Resources expended

All expenditure is inclusive of VAT, accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs associated with meeting the statutory requirements of the charity, and include independent examination fees and costs linked to the strategic management of the charity.

Any expenditure on equipment and assets exceeding £1,000 is capitalised.

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 charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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 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.

1.9 Retirement benefits

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

1.10 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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3 Donations and legacies

	2021	2020
	£	£
Donations and gifts	2,424	13,447
Grants Receivable for core activities	196,136	138,958
	<u>198,560</u>	<u>152,405</u>
Grants receivable for core activities		
Eastbourne Borough Council	116,250	116,250
Meads	20,000	13,300
CAES	336	1,119
Lottery	53,550	-
Sussex Community Foundation	6,000	2,500
UC Help to Claim	-	5,789
	<u>196,136</u>	<u>138,958</u>

4 Investment Income

	2021	2020
	£	£
Rental income	13,749	10,000
Interest receivable	52	171
	<u>13,801</u>	<u>10,171</u>

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5 Income Resources from Charitable Activities

	2021	2020
	£	£
Performance related grants	180,884	112,684
	<u>180,884</u>	<u>112,684</u>
Performance related grants		
ESCC General Benefits	78,718	54,719
Money Advice	52,830	40,001
CitA Funded	42,271	17,964
Suicide Prevention	7,065	-
	<u>180,884</u>	<u>112,684</u>

6 Other Incoming Resources

	2021	2020
	£	£
Other income	4,000	3,000
	<u>4,000</u>	<u>3,000</u>

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7 Total Charitable Expenditure

	Advisory services £	Project costs £	Total 2021 £	Total 2020 £
Staff costs	140,594	143,030	283,624	209,430
Travel & Subsistence	248	350	598	2,445
Training	83	328	411	1,738
Telephone	3,114	-	3,114	4,327
Postage, Printing & Photocopying	540	1,050	1,590	5,844
Computer Expenses	5,969	300	6,269	4,206
Subscriptions	109	-	109	531
Legal & Professional Fees	8,447	2,632	11,079	9,799
CAES Administration Costs	13	-	13	-
Bank Charges	69	-	69	60
Office Equipment	431	-	431	1,334
Sundry Expenses	3,746	3,134	6,880	1,152
Management fees	(16,900)	16,900	-	-
Security	2,745	-	2,745	-
	<u>149,208</u>	<u>167,724</u>	<u>316,932</u>	<u>240,866</u>
Share of support costs (see note 8)	30,371	10,100	40,471	34,065
Share of governance costs (see note 8)	1,500	-	1,500	2,240
	<u>181,079</u>	<u>177,824</u>	<u>358,903</u>	<u>277,171</u>
Analysis by fund				
Unrestricted funds - general	181,079	-	181,079	
Restricted funds	-	177,824	177,824	
	<u>181,079</u>	<u>177,824</u>	<u>358,903</u>	
For the year ended 31 March 2020				
Unrestricted funds - general	163,511	-		163,511
Restricted funds	-	113,660		113,660
	<u>163,511</u>	<u>113,660</u>		<u>277,171</u>

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FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Rent and rates	27,500	-	27,500	19,357
Insurance	2,103	-	2,103	1,891
Light and heat	9,094	-	9,094	9,096
Cleaning	242	-	242	2,441
Repairs and renewals	1,532	-	1,532	1,280
Independent Examination	-	1,500	1,500	2,150
Taxation services	-	-	-	90
	<u>40,471</u>	<u>1,500</u>	<u>41,971</u>	<u>36,305</u>
<u>Analysed between</u>				
Charitable activities	<u>40,471</u>	<u>1,500</u>	<u>41,971</u>	<u>36,305</u>

Support costs have been allocated to the charitable activities on a basis consistent with the use of the resources.

Governance costs for the year include payments to the independent examiner's firm of £1,500 (2020: £2,150) for independent examination services and £Nil for taxation services (2020: £90).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Travel expenses totalling £48 (2020: £Nil) were reimbursed to one of the trustees during the year.

During the year, trustees' indemnity insurance cover costing £177 was paid by the charity.

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Charitable activities	<u>12</u>	<u>10</u>
Employment costs	2021	2020
	£	£
Wages and salaries	254,640	190,296
Social security costs	21,312	15,584
Other pension costs	7,672	3,550
	<u>283,624</u>	<u>209,430</u>

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10 Employees

(Continued)

Remuneration paid to key management personnel during the year was £33,210 (2020: £31,304).

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. 53 volunteers contributed approximately 360 hours of work to the charity during the year. We estimate the value of this help to be approximately £341,992 in respect of the current year.

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

11 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	116	117
Prepayments and accrued income	19,740	21,910
	<u>19,856</u>	<u>22,027</u>

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	5,795	3,945
Trade creditors	434	2,423
Accruals and deferred income	46,697	25,800
	<u>52,926</u>	<u>32,168</u>

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 £7,672 (2020 - £3,550).

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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 2020	Movement in funds			Balance at 31 March 2021
	£	Incoming resources £	Expended £	Transfers £	£
Homeless Fund	1,360	-	-	-	1,360
Awards for All	92	-	-	-	92
Surviving Winter	270	-	-	-	270
ESCC General Benefits	-	78,718	(80,652)	1,934	-
Money Advice	2,003	52,830	(53,012)	-	1,821
Suicide Prevention	-	7,065	(5,049)	-	2,016
CitA	-	42,271	(39,111)	-	3,160
	<u>3,725</u>	<u>180,884</u>	<u>(177,824)</u>	<u>1,934</u>	<u>8,719</u>

The Homeless Fund is monies held to pay for the expenses and short stay accommodation of homeless people.

The Awards for All Fund is a Lottery grant to upgrade IT systems.

The Surviving Winter Fund is a specific fund administered on behalf of the Sussex Community Foundation to support individuals in financial need with heating costs during the winter months.

The ESCC General Benefits Fund is to increase capacity in the area of general advice.

The Money Advice Fund provides information and assistance to clients with financial problems.

Suicide Prevention provides advice and assistance to those who may be at risk of suicide.

The CitA Fund is monies held to assist with Universal Credit claims and MAPS scheme which provides debt advice.

Eastbourne Citizen's Advice manages these independently funded schemes within the main offices and receives contributions from the funds towards its infrastructure costs.

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15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2019	Incoming resources	Balance at 1 April 2020	Incoming resources	Balance at 31 March 2021
	£	£	£	£	£
Property Dilapidations	4,000	-	4,000	-	4,000
Archiving	2,000	-	2,000	-	2,000
Refurbishment	3,000	-	3,000	-	3,000
	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>-</u>	<u>9,000</u>

The Property Dilapidations Reserve is set aside for potential renovations to the offices at Highlight House.

The Archiving Reserve is to digitalise paper records.

The Refurbishment Reserve is set aside to allow for refurbishment or renewal of furniture and fittings.

**EASTBOURNE CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

16 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented
by:
Current assets/(liabilities)

Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
118,738	9,000	6,785	134,523	83,456	9,000	3,725	96,181
118,738	9,000	6,785	134,523	83,456	9,000	3,725	96,181

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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17 Operating lease commitments

Lessee

The current rental lease ended at 31 March 2020. A 12 month extension was obtained and, the charity is currently in negotiation with the landlord regarding renewal of the lease.

Lease payments in the year were £27,500 (2020: £19,244).

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

	2021	2020
	£	£
Within one year	-	27,500
	<u> </u>	<u> </u>

18 Related parties and control

There were no related party transactions during the year.

The charitable company was under the control of the trustees throughout the year.