

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.

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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
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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.