

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

England & Wales · Charity number 1099640

Details

Other names	ARUN AND CHICHESTER CAB, LITTLEHAMPTON & DISTRICT CITIZENS ADVICE BUREAU
Status	Registered
Legal form	Charitable company
Company number	04787378
Registered	2003-09-24
Register	View on the Charity Commission register

Contact

Address	Citizens Advice Bureau 10A The Arcade Belmont Street Bognor Regis West Sussex PO21 1LH
Phone	01243 866233
Website	www.arunchichestercab.org.uk

Activities

Objects: 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 BOGNOR REGIS, CHICHESTER AND LITTLEHAMPTON AND SURROUNDING AREAS

Activities: Advice and Information Organisation

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LITTLEHAMPTON AND THE SURROUNDING AREA
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,060,667	£5,785,925	£1,603,759	107
2024-03-31	£5,739,986	£5,098,093	£1,329,017	87
2023-03-31	£4,031,658	£3,796,193	£687,124	55
2022-03-31	£2,041,763	£1,899,850	£469,604	41
2021-03-31	£1,053,063	£975,197	£327,691	22

Trustees

Name	Role	Appointed
Amanda Medler		2024-11-25
Andrew Blair Durham Hall		2018-01-08
Charles MacKendrick		2022-02-18
Geoff Palmer		2014-01-15
Hugh Ogg Finlay		2019-01-28
JACK WHEALE		2018-03-12
Melanie Smith		2025-09-29
Nicky Schofield		2023-09-04
Roger Peters		2024-09-09

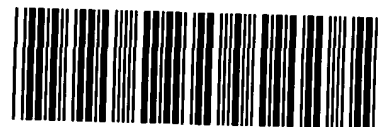
Accounts

Registered number: 04787378
Charity number: 1099640

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

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ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees	H O Finlay, Chair M E Garbett A B D Hall C D Mackendrick, Treasurer A Medler G Palmer R Peters N Schofield J Wheale
Company registered number	04787378
Charity registered number	1099640
Registered office	10a The Arcade Belmont Street Bognor Regis West Sussex PO21 1LH
Independent auditor	Kreston Reeves Audit LLP Statutory Auditor 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Trustees' Report

The Trustees present their report together with the audited financial statements for the year ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and Financial Statements of the Charity.

The Financial Statements have been prepared in accordance with accounting policies set out in the notes to the Financial Statements and comply with the Charity's governing document. This is reference to 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 and Republic of Ireland, effective 1 January 2019.

Status and Administration

The Charity is a registered charity (charity number 1099640) and a company limited by guarantee (company number 04787378). The maximum liability of each member is limited to £1. At 31 March 2025, the Bureau had 9 members.

The Charity is governed by its Memorandum and Articles of Association issued on incorporation on 4 June 2003 and as amended in 2009, 12 September 2011, 21 November 2016 and 30 October 2018 per Charity Commission. The Directors of the Charitable Company are its Trustees for the purposes of Charity Law.

Decision Making

The Charity is governed by its Board of Trustees who set the policy of the charity. Policies are implemented by passing resolutions at the Annual General Meeting. The Board consists of elected Trustees and appointed Trustees. Elected Trustees are elected at Annual General Meetings and appointed Trustees are appointed at Ordinary meetings of the Board. The Board meets at least 5 times a year.

Trustee training and Induction

Potential new Trustees are sent details of the charity and a short Charity Commission brochure explaining trustees' responsibilities. New Trustees are provided with an induction pack which includes a fuller Charity Commission brochure and details of the charity. The Board looks to recruit Trustees who have skills helpful to the charity and offers training as required.

Review of Financial Position

At 31 March 2025, the Charity held reserves of £1,603,759 (2024: £1,329,017) of which £1,415,603 (2024: £1,008,053) were unrestricted, representing the charities free reserves. Unrestricted funds are funds raised, or grants awarded, to the charity with no restriction on use other than they must be used in furtherance of the charity's objectives and comply with the charity's normal financial management requirements.

Unrestricted Reserves Policy

The Trustees believe that the charity should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising.

The Trustees consider that it would be prudent to set aside an amount equivalent to four months' (£778,005 as at 31st March 2025) operating expenditure.

Reserves exceeding this figure will be allocated towards enhancing support and expanding the management team along with maintaining a buffer to navigate the volatile financial market.

Restricted reserves

The funds are restricted by the donor or funder and cannot be used for the general purposes of the charity. Their existence, and the sums of money therein, do not imply that there has been an underspend but may result from a variety of circumstances. This includes timing differences between the charity's financial year, and the funding year of the project concerned.

The reserves policy is monitored and reviewed by the Trustees annually.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

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

Risk Management

The Trustees assess the major risks to which the Charity may be exposed. This includes operational, financial, regulatory, external and governance risks. This involves identifying the types of risk and putting systems in place to ensure that significant risks are recorded for subsequent monitoring. The Trustees remain satisfied that all insurable risks have been identified and adequately dealt with. Also, that the Charity's exposure to other risks is kept at a minimum. This is by the application of good working practices by the management team, paid staff and volunteers.

Public Benefit

The current activities of the Charity are detailed in the annual report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission guidance on public benefit when reviewing the charity's aims and objectives in planning future activities.

Trustees' Responsibilities

The Trustees (who are also the directors of the Charity for the purposes 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

Salary Policy

The Charity has an internal pay structure for the various roles with each salary calculation being based on a collection of pay grades per hour relating to the specific role and capabilities. The pay structure provides a transparent framework for managing employees' salary, pay increases and career progression, as well as ensuring equal pay. There is an annual pay review, but this does not guarantee an annual salary increase. If appropriate, and funding is available, an annual pay award may be made, which can:

- prevent the gap developing between current pay rates and market rates;
- stay in line (or close to) inflation rates where possible; and
- reward staff in the event of an organisational change.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to the auditor

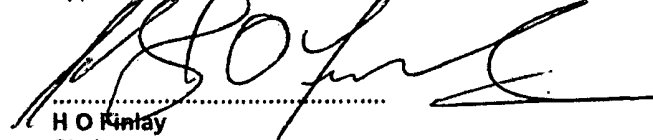
In so far as the Trustees are aware;

- There is no relevant audit information of which the Charitable Company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The audit registration of Kreston Reeves LLP was transferred to Kreston Reeves Audit LLP on 6th October 2025. Kreston Reeves Audit LLP were formally appointed as auditor to the charity on 6th October 2025.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
H O Kintay
Chair
Date: 24th Nov 2025.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS
ADVICE BUREAU**

Opinion

We have audited the financial statements of Arun and Chichester Citizens Advice Bureau (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS
ADVICE BUREAU (CONTINUED)**

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS
ADVICE BUREAU (CONTINUED)**

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of noncompliance with laws and regulations related to health & safety, employment law and the Charities Act 2011. We considered the extent to which noncompliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to posting inappropriate journal entries to increase income or reduce expenditure. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Reading minutes of meetings of those charged with governance, reviewing internal audit reports and reviewing correspondence with relevant tax and regulatory authorities; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS
ADVICE BUREAU (CONTINUED)**

error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's Report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves Audit LLP

Lucy Hammond BSc FCA (Senior Statutory Auditor)

for and on behalf of

Kreston Reeves Audit LLP

Statutory Auditor

Chichester

Date: 28 November 2025

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	18,749	-	18,749	3,020
Charitable activities	4	357,823	5,389,329	5,747,152	5,692,844
Other trading activities	5	5,243	276,660	281,903	19,386
Investments		12,863	-	12,863	24,736
Total income		394,678	5,665,989	6,060,667	5,739,986
Expenditure on:					
Charitable activities	6	261,041	5,524,884	5,785,925	5,098,093
Total expenditure		261,041	5,524,884	5,785,925	5,098,093
Net income		133,637	141,105	274,742	641,893
Transfers between funds	12	273,913	(273,913)	-	-
Net movement in funds		407,550	(132,808)	274,742	641,893
Reconciliation of funds:					
Total funds brought forward		1,008,053	320,964	1,329,017	687,124
Net movement in funds		407,550	(132,808)	274,742	641,893
Total funds carried forward		1,415,603	188,156	1,603,759	1,329,017

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 24 form part of these financial statements.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04787378

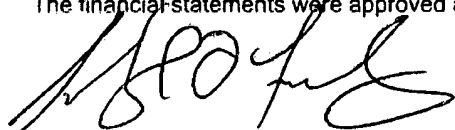
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	478,527	289,571
Cash at bank and in hand		2,062,153	1,739,913
		<u>2,540,680</u>	<u>2,029,484</u>
Current liabilities			
Creditors: amounts falling due within one year	11	(936,921)	(700,467)
Net current assets		<u>1,603,759</u>	<u>1,329,017</u>
Total assets less current liabilities		<u>1,603,759</u>	<u>1,329,017</u>
Total net assets		<u>1,603,759</u>	<u>1,329,017</u>
Charity funds			
Restricted funds	12	188,156	320,964
Unrestricted funds	12	1,415,603	1,008,053
Total funds		<u>1,603,759</u>	<u>1,329,017</u>

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



H O Finlay

Date: 24/11/25

The notes on pages 12 to 24 form part of these financial statements.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	14	309,377	851,320
Cash flows from investing activities			
Dividends, interests and rents from investments		12,863	24,736
Net cash provided by investing activities		12,863	24,736
Change in cash and cash equivalents in the year		322,240	876,056
Cash and cash equivalents at the beginning of the year		1,739,913	863,857
Cash and cash equivalents at the end of the year	15	2,062,153	1,739,913

The notes on pages 12 to 24 form part of these financial statements

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Arun and Chichester Citizens Advice Bureau is a private charitable company, limited by guarantee, incorporated in England and Wales. The registered office is 10a The Arcade, Belmont Street, Bognor Regis, West Sussex, England, PO21 1LH.

The financial statements are presented in sterling and rounded to the nearest £1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Arun and Chichester Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The financial statements have been prepared on a going concern basis. The core funding in 2024/2025 amounted to £330,350 which is 5.7% of the charity's income. A Core funding contract is in place from September 2022 with WSCC for a funding contract of up to 7 years. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore have prepared the financial statements on a going concern basis.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are recognised in the year in which they are receivable.

Other trading activities include the provision of office accommodation at a reduced rent.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Where allowed under the terms of the grant, volunteer costs are included as an expense apportioned on a percentage of full time equivalents. Support costs are allocated to each fund based on the full time equivalent of staff working on that fund. This percentage is applied to the cost incurred.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives.

Expenditure of £2,500 or less on any individual equipment is charged as an expense in the Statement of Financial Activities.

Computer upgrades and furniture/equipment replacements are written off in the year of purchase.

All expenditure is inclusive of irrecoverable VAT.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Deferred income represents the amounts receivable for future periods, as specified by the donors or grant makers, and is related to incoming resources in the period for which it has been received.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.10 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year. Differences between contributions payable and contributions actually paid are shown as either accruals or prepayments at the year-end.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	18,749	18,749

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	3,020	3,020

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Grants	331,823	5,389,329	5,721,152
Notional rents - benefits in kind	26,000	-	26,000
	<u>357,823</u>	<u>5,389,329</u>	<u>5,747,152</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

4. Income from charitable activities (continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Grants	326,486	5,340,358	5,666,844
Notional rents - benefits in kind	26,000	-	26,000
	<u>352,486</u>	<u>5,340,358</u>	<u>5,692,844</u>

Where appropriate, the rent and grant income figures include the value of free or subsidised accommodation.

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Contract income	-	276,660	276,660
Misc income	5,243	-	5,243
	<u>5,243</u>	<u>276,660</u>	<u>281,903</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Contract income	-	12,340	12,340
Misc income	6,126	-	6,126
Student placement	920	-	920
	<u>7,046</u>	<u>12,340</u>	<u>19,386</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Salaries, NI and employer's pension contribution	169,290	1,870,902	2,040,192
Staff and volunteer costs	23,941	-	23,941
Premises plus office expenses	40,447	185,214	225,661
Expenditure on grant projects	-	3,454,303	3,454,303
Misc expenses	2,136	-	2,136
Governance and bank charges	25,227	14,465	39,692
	<u>261,041</u>	<u>5,524,884</u>	<u>5,785,925</u>

Included within governance costs of £39,692 (2024: £15,094) is audit fees of £14,000 (2024: £12,660), accountancy fees of £1,500 (2024: £Nil) legal and professional fees of £19,080 (2024: £2,020), bank charges of £200 (2024: £109), trustee expenses of £26 (2024: £Nil) and other miscellaneous governance costs of £4,886 (2024: £305).

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Salaries, NI and employer's pension contribution	32,392	1,562,891	1,595,283
Staff and volunteer costs	13,630	-	13,630
Premises plus office expenses	2,052	215,863	217,915
Expenditure on grant projects	-	3,254,878	3,254,878
Misc expenses	1,293	-	1,293
Governance and bank charges	15,094	-	15,094
	<u>64,461</u>	<u>5,033,632</u>	<u>5,098,093</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Auditor's remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	14,000	12,660
Fees payable to the Charity's auditor in respect of:		
Other advisory services	1,360	-
The preparation of the Charity's annual accounts	1,500	-
	<u>16,860</u>	<u>12,660</u>

8. Staff costs

	2025 £	2024 £
Wages and salaries	1,872,802	1,473,446
Social security costs	136,991	99,296
Contribution to defined contribution pension schemes	30,399	22,541
	<u>2,040,192</u>	<u>1,595,283</u>

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
General/Admin	26	18
National Lottery - Home Visiting	4	4
Household Support Fund	13	8
Financial Capability (Multiply)	7	8
Energy Projects	38	30
Social Prescribing	6	5
All other small projects	13	14
	<u>107</u>	<u>87</u>

The average headcount expressed as full-time equivalents was:

	2025 No.	2024 No.
Full-time equivalents	69.7	57.7
	<u>69.7</u>	<u>57.7</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

8. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
	No.	No.
In the band £60,001 - £70,000	1	1

The Trust considers its key management personnel comprised of the Chief Executive Officer, Finance Manager, Operations Manager, and one Project Manager (2024: Chief Executive Officer, Finance Manager, Operations Manager, Service Delivery Manager, and two Project Managers).

The total employment benefits including employer pension contributions of the key management personnel were £194,502 (2024: £227,106).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £26 were reimbursed or paid directly to 1 Trustee (2024 - £NIL to no trustees).

10. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	474,780	279,689
Prepayments and accrued income	3,747	9,882
	478,527	289,571

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

11. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	336,307	288,102
Other taxation and social security	30,882	27,204
Accruals and deferred income	569,732	385,161
	936,921	700,467
	2025	2024
	£	£
Deferred income at 1 April 2024	233,633	456,345
Resources deferred during the year	158,557	233,633
Amounts released from previous periods	(233,633)	(456,345)
	158,557	233,633

Deferred income relates to income received during the year that relates to projects carried out post-year-end.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
General Fund	1,008,053	394,678	(261,041)	273,913	1,415,603
Restricted funds					
Arun DC (Debt & Prosperity Fund)	-	76,680	(76,860)	180	-
Bognor Foodbank	-	21,242	(16,375)	-	4,867
Chichester County Council	-	32,760	(32,691)	(69)	-
Chichester D.C Energy	-	20,000	(19,832)	(168)	-
Chichester Foodbank	-	36,584	(24,432)	-	12,152
Cit A (Energy & Core Service)	-	20,322	(20,185)	(137)	-
Energy Redress 2 & 3	-	231,748	(231,717)	(31)	-
Food Partnership (inc ADC/FFCC)	-	71,774	(58,366)	-	13,408
Fuel Vouchers East Sussex	-	11,280	(11,407)	127	-
Henry Smith - Mental Health	-	60,694	(60,634)	(60)	-
MaPS	-	55,860	(55,789)	(71)	-
National Lottery - Home Visiting	-	94,036	(93,949)	(87)	-
Multiply	-	144,650	(124,800)	(19,850)	-
SGN Carers	-	60,135	(59,580)	-	555
Social Prescribing	-	102,406	(102,284)	(122)	-
Tackling Fuel Poverty Together	-	236,419	(280,784)	44,365	-
WSCC HSF & Energy Advice	-	2,549,608	(2,549,484)	(124)	-
UKPN Fuel Poverty 1 & 2 / Carbon	320,964	1,830,343	(1,696,134)	(297,999)	157,174
Other	-	9,448	(9,581)	133	-
	320,964	5,665,989	(5,524,884)	(273,913)	188,156
Total of funds	1,329,017	6,060,667	(5,785,925)	-	1,603,759

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Statement of funds (continued)

Arun DC (Debt and Prosperity Fund)- To work with clients with high levels of debt who have difficulties managing their finances. Support and guidance provided to improve clients' overall financial position allowing them to better manage their commitments.

Bognor Regis Foodbank - Supporting users of the Bognor Regis Foodbank to maximise their income.

Chichester DC Energy - Providing an energy helpline supporting residents with energy advice.

Chichester Foodbank - Supporting users of the Chichester Foodbank to maximise their income.

Cit A Energy Projects - Providing consumers assistance with energy tariffs, benefits, and support available, ways to reduce energy bills and maximise energy efficiency and raise Carbon Monoxide awareness.

Energy Redress (2 and 3) - Developing a regional energy advice service single point of contact. Training is given to our core service advisers to upskill them in delivering energy advice and to make sure that they can recognise fuel poverty and offer light touch energy advice or refer to specialists if needed.

Food Partnership (inc ADC/FFCC) - Develop food coordination and support services to enable a move from food reliance to food resilience.

Fuel Voucher Scheme (East Sussex) - Administrative support to Hastings LCA in issuing fuel vouchers to those facing a financial crisis.

Henry Smith - Mental Health - Provide outreach service at Chapel Street Clinic in Chichester (Pilot originally funded by a private donor)

MaPS - Deliver debt advice to clients leading on to specialist case work.

Multiply WSCC - To provide numeracy champions to provide money management and numeracy skills to those who are most disenfranchised in need of support.

National Lottery – Home Visiting - Home visits to provide advice to clients who are unable to visit a centre.

SGN Carers - A carers focused project funded by SGN and delivered by ACCA and Carers Support West Sussex ('CSWS') where CSWS provides training to ACCA staff to identify and refer carers and ACCA provide training to CSWS to identify and refer carers in fuel poverty and ACCA delivering energy advice services to carers.

Social Prescribing - Link workers, based in GP surgeries in Littlehampton, Rustington, East Preston, and Angmering, to provide a holistic approach to patient's well-being.

Tackling Fuel Poverty - A partnership funded by SGN, SSEN and SW to target people within the Nice Vulnerable Group list and located in areas of deprivation/high fuel poverty. The project is delivered in Arun, Chichester, Crawley, Hasting, Rother and Eastbourne. ACCA subcontracts with other LCAs to deliver the service outside its core area.

UKPN- Fuel Poverty and Carbon - Working with other Citizens Advice in Sussex and Essex, to focus on providing a low carbon transmission service to vulnerable UKPN customers by helping them to make their homes more energy efficient.

WSCC & Energy Advice - One-stop shop for all energy related queries for residents. Providing light touch and specialist Energy advice via telephone and video services.

Household Support Fund (HSF) - Grants to support those at risk of fuel poverty by helping with costs of fuel & water debts, providing warm clothing/household items & energy-efficient white goods.

Other funds includes:

Agility Eco - Working with other LCA to support clients who are most vulnerable to fuel poverty with upgrades to reduce bills and make their homes warmer.

Ford Prison - To support inmates with a range of issues including debt, benefits, housing, employment and budgeting advice.

Homes for Ukraine - Working with partner organisations to support all aspects of well-being of sponsors, guests and families who are part of the Homes for Ukraine scheme.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
General Fund	687,124	387,288	(64,462)	(1,897)	1,008,053
Restricted funds					
Arun DC - Debt Landlord	-	84,333	(84,505)	172	-
Bognor Regis Food Bank	-	25,852	(25,866)	14	-
Chichester DC Energy	-	10,000	(10,126)	126	-
Chichester Foodbank Adviser	-	28,607	(28,669)	62	-
Cit A Energy Projects	-	49,155	(49,200)	45	-
Community Food Growing	-	5,957	(5,957)	-	-
Dementia Support Outreach	-	4,200	(5,568)	1,368	-
Digital Money Coach	-	2,751	(2,833)	82	-
Energy Redress (1 & 2)	-	224,359	(226,432)	2,073	-
Food Poverty	-	98,700	(98,773)	73	-
Fuel Voucher Scheme (East Sussex)	-	12,340	(12,367)	27	-
Henry Smith - Mental Health	-	56,889	(56,903)	14	-
MaPS	-	55,860	(55,865)	5	-
Multiply	-	154,650	(154,740)	90	-
National Lottery - Home Visiting	-	90,169	(90,186)	17	-
Social Prescribing	-	80,971	(80,972)	1	-
Tackling Fuel Poverty Together	-	220,650	(220,715)	65	-
WSCC HSF & Energy Advice	-	2,779,461	(2,777,055)	(2,406)	-
UKPN Fuel Poverty 1 & 2 / Carbon	-	1,319,608	(998,644)	-	320,964
Other	-	48,186	(48,255)	69	-
	-	5,352,698	(5,033,631)	1,897	320,964
Total of funds	687,124	5,739,986	(5,098,093)	-	1,329,017

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Current assets	2,352,524	188,156	2,540,680
Creditors due within one year	(936,921)	-	(936,921)
Total	1,415,603	188,156	1,603,759

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	1,708,520	320,964	2,029,484
Creditors due within one year	(700,467)	-	(700,467)
Total	1,008,053	320,964	1,329,017

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	274,742	641,893
Adjustments for:		
Dividends, interests and rents from investments	(12,863)	(24,736)
Decrease/(increase) in debtors	(188,956)	1,079,522
Increase/(decrease) in creditors	236,454	(845,359)
Net cash provided by operating activities	309,377	851,320

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

15. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	2,062,153	1,739,913
	<u><u>2,062,153</u></u>	<u><u>1,739,913</u></u>

16. Analysis of changes in net debt

	At 1 April	Cash flows	At 31 March
	2024	£	2025
	£	£	£
Cash at bank and in hand	1,739,913	322,240	2,062,153
	<u><u>1,739,913</u></u>	<u><u>322,240</u></u>	<u><u>2,062,153</u></u>

17. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge included within the Statement of Financial Activities represents contributions payable by the Charity to the fund and amounted to £30,399 (2024 - £22,541). The outstanding amount owed to the pension scheme at the year end was £Nil (2024: £Nil), and is included in creditors.

18. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Land, buildings and other		
Not later than 1 year	6,448	6,976
Later than 1 year and not later than 5 years	14,669	12,669
	<u><u>21,117</u></u>	<u><u>19,645</u></u>

The Company has made payments totalling £7,451 (2024: £17,645), which are recognised as an expense in the Statement of Financial Activities.

19. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025.

Accounts

**ARUN AND CHICHESTER CITIZENS ADVICE
BUREAU**

(The Company is Limited by Guarantee)

OPERATING AS:-

ARUN AND CHICHESTER CITIZENS ADVICE

**TRUSTEES' REPORT AND AUDITED FINANCIAL
STATEMENTS**

YEAR ENDED 31 MARCH 2024

Company No. 04787378

Registered Charity No. 1099640

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
"The Company"
ANNUAL REPORT 2023/2024

Trustees' Report

The Trustees present their report together with the audited financial statements for the year ended 31 March 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and Financial Statements of the Company. The Financial Statements have been prepared in accordance with accounting policies set out in the notes to the Financial Statements and comply with the Company's governing document. This is reference to 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 and Republic of Ireland, effective 1 January 2019.

Status and Administration

The Company is a registered charity (charity number 1099640) and a company limited by guarantee (company number 04787378). The maximum liability of each member is limited to £1. At 31 March 2024, the Bureau 8 members.

The Company is governed by its Memorandum and Articles of Association issued on incorporation on 4 June 2003 and as amended in 2009, 12 September 2011, 21 November 2016 and 30 October 2018 per Charity Commission. The Directors of the Charitable Company are its Trustees for the purposes of Charity Law.

Decision Making

The Company is governed by its Board of Trustees who set the policy of the charity. Policies are implemented by passing resolutions at the Annual General Meeting. The Board consists of elected Trustees and appointed Trustees. Elected Trustees are elected at Annual General Meetings and appointed Trustees are appointed at Ordinary meetings of the Board. The Board meets at least 6 times a year.

Trustee training and Induction

Potential new Trustees are sent details of the charity and a short Charity Commission brochure explaining trustees' responsibilities. New Trustees are provided with an induction pack which includes a fuller Charity Commission brochure and details of the charity. The Board looks to recruit Trustees who have skills helpful to the charity and offers training as required.

Review of Financial Position

At 31 March 2024, the Company held reserves of £1,329,017 (2023: £687,124) of which £1,008,053 (2023: £687,124) were unrestricted, representing the charities free reserves. Unrestricted funds are funds raised, or grants awarded, to the charity with no restriction on use other than they must be used in furtherance of the charity's objectives and comply with the charity's normal financial management requirements.

Unrestricted Reserves Policy

The Trustees believe that the charity should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising.

The Trustees consider that it would be prudent to set aside an amount equivalent to four months' (£625,706 as at 31st March 2024) operating expenditure.

Reserves exceeding this figure will be allocated towards enhancing support and expanding the management team along with maintaining a buffer to navigate the volatile financial market.

Restricted reserves

The funds are restricted by the donor or funder and cannot be used for the general purposes of the charity. Their existence, and the sums of money therein, do not imply that there has been an underspend but may result from a variety of circumstances. This includes timing differences between the charity's financial year and the funding year of the project concerned.

The reserves policy is monitored and reviewed by the Trustees annually.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

ANNUAL REPORT 2023/2024

Risk Management

The Trustees assess the major risks to which the company may be exposed. This includes operational, financial, regulatory, external and governance risks. This involves identifying the types of risk and putting systems in place to ensure that significant risks are recorded for subsequent monitoring. The Trustees remain satisfied that all insurable risks have been identified and adequately dealt with. Also, that the company's exposure to other risks is kept at a minimum. This is by the application of good working practices by the management team, paid staff and volunteers.

Public Benefit

The current activities of the Company are detailed in the annual report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission guidance on public benefit when reviewing the charity's aims and objectives in planning future activities.

Trustees' Responsibilities

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

The law applicable to charities 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. This is based upon 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 2019 (FRS102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company 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 Company and enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Salary Policy

The Company has an internal pay structure for the various roles with each salary calculation being based on a collection of pay grades per hour relating to the specific role and capabilities. The pay structure provides a transparent framework for managing employees' salary, pay increases and career progression, as well as ensuring equal pay. There is an annual pay review, but this does not guarantee an annual salary increase. If appropriate, and funding is available, an annual pay award may be made, which can:

- prevent the gap developing between current pay rates and market rates;
- stay in line (or close to) inflation rates where possible; and
- reward staff in the event of an organisational change.

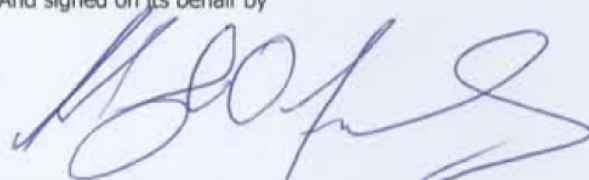
Disclosure of information to the auditor

In so far as the Trustees are aware;

- There is no relevant audit information of which the Charitable Company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and was approved by the board on 25th November 2024

And signed on its behalf by



Hugh Finlay - Chairman

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

Opinion

We have audited the financial statements of Arun and Chichester Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustee's annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health & safety, employment law and the Charities Act 2011. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to posting inappropriate journal entries to increase income or reduce expenditure. Audit procedures performed by the engagement team included.

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year-end for financial statement preparation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed Lucy Hammond

**Kreston Reeves LLP
Statutory Auditor
Chichester**

Date: 3rd December 2024

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	2023/24 Total £	2022/23 Total £
Income and endowments from: -	2				
Donations and legacies		3,020	-	3,020	4,025
Charitable activities		352,486	5,340,358	5,692,844	3,989,637
Investments		24,736	-	24,736	2,856
Other Trading Activities		7,046	12,340	19,386	17,195
Total Income		387,288	5,352,698	5,739,986	4,013,713
Expenditure on:					
Charitable activities		64,461	5,033,632	5,098,093	3,796,193
Total Expenditure		64,461	5,033,632	5,098,093	3,796,193
Net Income	12	322,827	319,066	643,893	217,520
Transfers between Funds	12	(1,898)	1,898	-	-
Net movement in funds	12	320,929	320,964	641,893	217,520
Reconciliation of funds:					
Fund Balances brought forward At 1 April 2023	10	687,124	-	687,124	469,604
Fund Balances carried forward At 31 March 2024	10	1,008,053	320,964	1,329,017	687,124

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

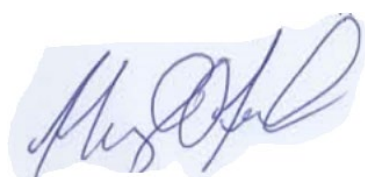
BALANCE SHEET
AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Current assets			
Debtors and prepayments	8	289,571	1,369,092
Cash at bank and in hand		1,739,913	863,857
Creditors: amounts falling due within one year	9	700,467	1,545,825
Net current assets		1,329,017	687,124
Net assets		1,329,017	687,124
Funds			
Unrestricted funds			
General Fund		1,008,053	687,124
Designated Funds	15	-	-
Total unrestricted funds		1,008,053	687,124
Restricted funds	12	320,964	
		1,329,017	687,124

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the board and authorised for issue on 25th November 2024 and signed on behalf of the board by:



Hugh Finlay

Chair



Charles Mackendrick

Treasurer

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
Company registration no. 04787378

CASH FLOW STATEMENT
AS AT 31 MARCH 2024

	2024	2023
	£	£
Cash flows from Operating activities (note 1)	851,320	(58,032)
Cash flows from financing activities:		
Bank interest	24,736	2,856
Net cash provided by financing activities	24,736	2,856
Change in cash and cash equivalents in the year	876,056	(55,176)
Cash and cash equivalents at the beginning of the year	863,857	919,033
Cash and cash equivalents at the end of the year	1,739,913	863,857

Note 1 – reconciliation of net income to net cash flow from operating activities

	2024	2023
	£	£
Net Surplus (as per the Statement of Financial Activities)	641,894	217,520
Bank interest	(24,736)	(2,856)
Decrease /(Increase) in debtors	1,079,521	(1,131,369)
(Decrease)/Increase in creditors	(845,359)	858,673
Net cash provided by operating activities	851,320	(58,032)

Note 2 – analysis of net debt

	At 1 April 2023	Cashflows	At 31 March 2024
	£		£
Cash	<u>863,857</u>	<u>876,056</u>	<u>1,739,913</u>

**ARUN AND CHICHESTER CITIZENS ADVICE
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting Policies

Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention, and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice effective 1 January 2019. The Financial Statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of the Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Arun and Chichester Citizens Advice Bureau meet the definition of a public benefit entity under FRS102.

Going concern

The financial statements have been prepared on a going concern basis. The core funding in 2023/2024 amounted to £318,026 which is 5.5% of the charity's income. A Core funding contract is in place from September 2022 with WSCC for a funding contract of up to 7 years. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore have prepared the financial statements on a going concern basis.

Income and endowment

All incoming funds are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Grants are recognised in the year in which they are receivable.

Other trading activities include the provision of office accommodation at a reduced rent.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a category. All costs have been allocated on a basis consistent with the use of the resource.

Expenditure on equipment

Expenditure of £2,500 or less on any individual equipment is charged as an expense in the Statement of Financial Activities.

Computer upgrades and furniture/equipment replacements are written off in the year of purchase.

Apportionment of expenses and support allocation

Expenditure has been apportioned to charitable expenditure on the basis of direct apportionment. Where allowed under the terms of the grant, volunteer costs are included as an expense apportioned on a percentage of full-time equivalents. Support costs are allocated to each fund based on the full time equivalent of staff working on that fund. This percentage is applied to the cost incurred.

Pension contributions

The Company make pension contributions to one employee on a defined contribution basis and the Auto enrolment pension scheme (NEST) is provided for all other eligible employees and is charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid are shown as either accruals or prepayments at the year-end.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting Policies (continued)

Taxation

The Company is a registered charity and is exempt from taxation (except for Value Added Tax) on its income and capital gains applied for charitable purposes.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are used in accordance with specific restrictions imposed by the donors. The purpose of each restricted fund is set out in note 12.

Leasing

Rentals applicable to operating leases where substantially all of the benefits and the risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

Deferred Income

Deferred income represents the amounts receivable for future periods, as specified by the donors or grant makers, and is related to incoming resources in the period for which it has been received.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from this impairment are recognised in expenditure.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2 Income

	Unrestricted	Restricted	2023/24 Total	2022/23 Total
	£	£	£	£
Donations and legacies	<u>3,020</u>	<u>-</u>	<u>3,020</u>	<u>4,025</u>
<u>Charitable activities</u>				
Grants and other funding:				
<u>Grants: -</u>				
Local Authorities and Councils:				
West Sussex County Council	100,000	-	100,000	104,587
West Sussex County Council - (Energy -Single Point of Contact)	-	77,313	77,313	47,472
West Sussex County Council / Household Support Funds	-	2,607,506	2,607,506	2,641,925
West Sussex County Council - (Multiply Fund)	-	154,650	154,650	136,475
Arun District Council	120,000	-	120,000	119,347
Arun DC (Homes for Ukraine)	-	33,153	33,153	22,458
Arun DC (Landlord Incentive Scheme - Debt advice)	-	41,000	41,000	38,000
Arun DC (Energy - Single Point of Contact)	-	23,333	23,333	17,987
Arun DC (Funds towards Bognor Move)	-	-	-	4,500
Arun DC (Community Growing)	-	5,957	5,957	-
Arun DC (HSF - Carpets)	-	20,000	20,000	-
Chichester District Council	98,026	-	98,026	84,874
Chichester District Council (Digital Money Coach)	-	2,751	2,751	5,502
Chichester District Council (Energy Service)	-	10,000	10,000	-
City, Town, and parish Councils	8,460	-	8,460	12,981
Crawley District Council - Dementia - Cost of Living Support/Dementia Outreach)	-	-	-	28,729
VAAC & Arun DC (Food Poverty)	-	98,700	98,700	77,300
Notional Rents- Benefit in Kind	<u>26,000</u>	<u>-</u>	<u>26,000</u>	<u>26,000</u>
	<u>352,486</u>	<u>3,074,363</u>	<u>3,426,849</u>	<u>3,368,137</u>

**ARUN AND CHICHESTER CITIZENS ADVICE
BUREAU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Income (continued)

Grants: -

Agility Eco	-	15,033	15,033	38,164
Bognor Food Bank -	-	25,852	25,852	13,870
Chichester Food Bank	-	28,607	28,607	-
Citizens Advice - BESN/ BESN Energy Lead/EAP/EAP Consumer/CO advice -	-	6,488	6,488	42,536
Citizens Advice - MaPS Debt Advice	-	55,860	55,860	48,619
Citizens Advice - DRO	-	-	-	39
Citizens Advice - Col Core Digital	-	15,000	15,000	-
Citizens Advice - Core Service Donation	-	27,667	27,667	-
Dementia Support Outreach	-	4,200	4,200	-
Energy Redress (1 & 2)	-	224,359	224,359	77,672
Energy Redress - Winter Energy	-	7,097	7,097	69,160
Henry Smith Foundation	-	56,889	56,889	9,333
National Lottery Community Fund- Home Visiting	-	90,169	90,169	79,728
Smart Energy	-	24,970	24,970	-
Sussex Community Foundation	-	-	-	10,000
Tackling Fuel Poverty 1 & 2(SSEN, SGN, UK Power, Southern Water)	-	220,650	220,650	71,779
Tesco Bags of Help	-	-	-	167
Social Prescribing	-	80,971	80,971	61,752
UKPN	-	700,231	700,231	-
UKPN Carbon	-	619,377	619,377	-
Warm Spaces (UKPN, SSE, SGN)	-	62,575	62,575	52,425
Total Charitable activities		<u>352,486</u>	<u>5,340,358</u>	<u>5,692,844</u>
				<u>3,989,637</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Income (continued)

	Unrestricted	Restricted	2023/24 Total	2022/23 Total
	£	£	£	£
Other Income Resources:				
Admin fees	-	12,340	12,340	16,825
Student Placement	920	-	920	1,120
Misc income	6,126	-	6,126	-
	<u>7,046</u>	<u>12,340</u>	<u>19,386</u>	<u>17,945</u>
Investments	<u>24,736</u>	<u>-</u>	<u>24,736</u>	<u>2,856</u>
Total Income	<u>387,288</u>	<u>5,352,698</u>	<u>5,739,986</u>	<u>4,013,713</u>

Where appropriate, the rent and grant income figures include the value of free or subsidised accommodation. The restricted income in 2023/24 is in respect of charitable activities and this totalled £5,340,358 and other trading activities restricted income of £12,340. In 2022/3 the restricted income was in respect of charitable activities and this totalled £3,653,384 and other trading activities restricted income of £16,075.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

3. Expenditure on

	Unrestricted £	Restricted £	2023/24 £	2022/23 £
<u>Charitable Activities</u>				
Salaries, NI and Employer's Pension Contribution	32,392	1,562,891	1,595,283	978,775
Staff & Volunteer costs	13,630	-	13,630	10,032
Premises plus Office Expenses (inc nominal rent £26k)	2,052	215,863	217,915	138,045
Governance & Bank Charges	15,094	-	15,094	11,988
Publicity & Promotion	-	-	-	228
Misc Exp	1,293	-	1,293	261
Fuel Vouchers (Purchased for projects)	-	74,452	74,452	62,773
Agility Eco	-	4,072	4,072	12,507
Col Dementia	-	-	-	1,357
Energy Redress	-	73,490	73,940	47,048
Food Poverty	-	46,121	46,121	27,708
Household Support Fund	-	2,301,761	2,301,761	2,375,456
Landlord Incentive Scheme	-	1,000	1,000	-
Tackling Fuel Poverty	-	147,902	147,902	38,001
Multiply	-	20,000	20,000	40,000
UKPN	-	552,882	552,882	-
Warm Spaces	-	28,191	28,191	52,014
Winter Energy	-	4,557	4,557	-
Total Expenditure	64,461	5,033,632	5,098,093	3,796,193

In 2022/2023 the only restricted expenditure related to charitable activities and totalled £3,660,791.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

4 Governance costs	2023/24 £	2022/23 £
Audit fees	12,660	10,710
Other	305	637
Bank Charges	109	108
Legal and Professional fees	2,020	533
Total	15,094	11,988

5 Staff Costs		
Wages and salaries	1,473,446	905,177
Social security costs	99,296	58,185
Pension costs	22,541	15,413
	1,595,283	978,775

Staff costs include Salaries, Employers' National Insurance Contributions and Employers' Pension Contributions. The average monthly number of employees during the year:

	Full time equivalent		Total staff numbers	
	2023/24 Number	2022/23 Number	2023/24 Number	2022/23 Number
General/Admin	17	16	18	22
National Lottery - Home Visiting	2.1	2.03	4	4
Household Support Fund	3.5	3.2	8	7
Financial Capability (Multiply)	2.6	1.24	8	3
Energy Projects	23	9	30	10
Social Prescribing	2.5	2.3	5	3
All other small projects	7	2.7	14	6
Totals	58	36	87	55

No remuneration was paid, or other benefits received by any trustee, or any person connected with any trustee. There were no expenses reimbursed to trustees.

The Trust considers its key management personnel comprised of the Chief Executive Officer, Finance Manager, Operations Manager, Service Delivery Manager, and two Project Managers. The total employment benefits including employer pension contributions of the key management personnel were £227,106 (2023: £178,440). No employees had employee benefits in excess of £60,000 (2023: none)

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6. Net income for the year	2023/24 £	2022/23 £
Auditor's remuneration:		
Audit fees	(12,660)	(10,710)
Bank interest	24,736	2,856
Operating leases – equipment	(17,645)	(9,149)

7. Pension Commitments

An auto Enrolment Workplace Pension with NEST is provided for all eligible employees. The pension cost shown in note 5 to the accounts for the period represents contributions payable by the company and amounts to £22,541 (2023: £15,413).

8. Debtors and prepayments	2023/24 £	2022/23 £
Debtors	279,689	1,360,635
Prepayments	9,882	8,457
Total	<u>289,571</u>	<u>1,369,092</u>

9. Creditors: Amounts falling due within one year	2023/24 £	2022/23 £
Trade creditors	288,102	1,061,500
Accruals	151,528	10,200
Taxation and social security costs	27,204	17,780
Deferred income	<u>233,633</u>	<u>456,345</u>
	<u>700,467</u>	<u>1,545,825</u>

	2023/24 £	2022/23 £
Deferred income at 1 April	456,345	167,629
Resources deferred during the year	233,633	456,345
Amounts released from previous periods	(456,345)	(167,629)
Deferred income at 31 March	233,633	456,345

Deferred income relates to income received during the year that relates to projects carried out post-year-end.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted Funds £	Restricted Funds £
10. Funds		
As 1 April 2023	687,124	-
Net movement in funds	320,929	320,964
At 31 March 2024	<u>1,008,053</u>	<u>320,964</u>

Restricted fund assets are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed. (See note 12)

	Unrestricted £	Restricted £	Total £
11. Analysis of net assets between funds			
Current assets	1,708,519	320,964	2,029,484
Creditors: amounts falling due within one year	(700,466)	-	(700,467)
	<u>1,008,053</u>	<u>320,964</u>	<u>1,329,017</u>
Prior year			
Current assets	2,232,949	-	2,232,949
Creditors: amounts falling due within one year	(1,545,825)	-	(1,545,825)
	<u>687,124</u>	<u></u>	<u>687,124</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

12. Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held, to be applied for specific purposes.

<u>Movement in Funds</u> <u>2023/2024</u>	<u>Balances</u> <u>01.04.23</u>	<u>Incoming</u> <u>Funds</u>	<u>Expended</u> <u>Costs</u>	<u>Apportioned</u>	<u>Transfers</u> <u>between</u> <u>funds</u>	<u>Balances</u> <u>31.3.24</u>
Agility Eco	-	15,033	(14,098)	(995)	60	-
Arun DC – Debt Landlord	-	41,000	(37,061)	(4,035)	96	-
Arun DC - HSF Carpets	-	20,000	(20,000)	0	0	-
Arun DC – Single Point of Contact	-	23,333	(21,310)	(2,099)	76	-
Bognor Regis Food Bank	-	25,852	(23,337)	(2,529)	14	-
Chichester DC Energy	-	10,000	(9,167)	(959)	126	-
Chichester Foodbank Adviser	-	28,607	(26,089)	(2,580)	62	-
Cit A Energy Projects	-	6,488	(6,233)	(257)	2	-
Cit A - CoL Support	-	15,000	(13,967)	(1,044)	11	-
Cit A Core Service Donation	-	27,667	(24,767)	(2,932)	32	-
Community Food Growing	-	5,957	(5,957)	0	0	-
Dementia Support Outreach	-	4,200	(5,096)	(472)	1,368	-
Digital Money Coach	-	2,751	(2,498)	(335)	82	-
Energy Redress (1 &2)	-	224,359	(222,225)	(4,207)	2,073	-
Food Poverty	-	98,700	(94,445)	(4,328)	73	-
Fuel Voucher Scheme (East Sussex)	-	12,340	(11,434)	(933)	27	-
Henry Smith – Mental Health	-	56,889	(51,663)	(5,240)	14	-
Homes For Ukraine	-	33,153	(30,161)	(3,001)	9	-
Household Support Fund 3	-	55,802	(51,968)	(3,861)	27	-
Household Support Fund 4	-	2,551,704	(2,521,802)	(29,925)	23	-
MaPS	-	55,860	(50,753)	(5,112)	5	-
Multiply WSCC	-	154,650	(140,450)	(14,290)	90	-
National Lottery Home Visiting	-	90,169	(81,019)	(9,167)	17	-
Redress Winter Energy	-	7,097	0	(4,557)	(2,540)	-
Smart Energy	-	24,970	(22,023)	(2,960)	13	-
Social Prescribing	-	80,971	(73,013)	(7,959)	1	-
Tackling Fuel Poverty	-	220,650	(211,142)	(9,573)	65	-
UKPN	-	700,231	(533,446)	(21,603)	0	145,182
UKPN- Carbon	-	619,377	(422,602)	(20,993)	0	175,782
Warm Spaces	-	62,575	(58,858)	(3,735)	18	-
WSCC Single Point of Contact	-	77,313	(69,338)	(8,028)	53	-
TOTALS		5,352,698	4,855,923	177,709	1,898	320,964

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

<u>Movement in Funds</u> <u>2022/2023</u>	<u>Balances</u> <u>01.04.22</u>	<u>Incoming</u> <u>Funds</u>	<u>Expended</u> <u>Costs</u>	<u>Apportioned</u>	<u>Transfers</u> <u>between</u> <u>funds</u>	<u>Balances</u> <u>31.3.23</u>
Arun DC – Debt Landlord	-	38,000	(33,771)	(4,363)	134	-
Agility Eco	-	38,164	(35,955)	(2,288)	79	-
Arun DC – Single Point of Contact	-	17,987	(15,744)	(2,311)	68	-
Bognor Regis Food Bank	-	13,870	(12,284)	(1,724)	138	-
CitA Energy Projects	-	42,536	(38,973)	(3,591)	28	-
Connect Up	-	0	(1,064)	(169)	1,233	-
Dementia Cost of Living	-	6,669	(6,221)	(835)	387	-
Dementia Support Outreach	-	22,060	(19,734)	(2,312)	(14)	-
Dementia Outreach	-	2,400	(2,187)	(259)	46	-
Digital Money Coach	-	5,502	(5,120)	(550)	168	-
Energy Redress (Round 8)	-	77,672	(72,092)	(5,591)	11	-
Energy Redress 2	-	36,861	(34,016)	(3,006)	161	-
Food Poverty	-	82,300	(77,282)	(5,163)	145	-
Fuel Voucher Scheme (East Sussex)	-	16,075	(14,359)	(1,847)	131	-
Henry Smith – Mental Health	-	9,333	(8,257)	(1,124)	48	-
Homes for Ukraine	-	22,458	(20,439)	(2,139)	120	-
Household Support Fund 1	-	26,666	(23,848)	(2,935)	117	-
Household Support Fund 2	-	670,246	(664,979)	(5,390)	123	-
Household Support Fund 3	-	1,945,013	(1,925,945)	(19,162)	94	-
Kickstart	-	3,758	(3,296)	(486)	24	-
MaPS	-	48,619	(43,511)	(5,179)	71	-
Mental Health Outreach (Chapel St)	-	2,667	(2695)	(96)	124	-
Multiply WSCC	-	136,475	(126,202)	(10,244)	(29)	-
National Lottery Home Visiting 1	-	50,095	(44,781)	(5,401)	87	-
National Lottery Home Visiting 2	-	29,633	(26,466)	(3,319)	152	-
Project Support Role	-	10,000	(9,003)	(1,375)	378	-
Redress Winter Energy	-	69,160	(68,178)	(1044)	62	-
Selsey Community Forum	-	750	(750)	-	-	-
Social Prescribing	-	61,572	(58,206)	(6,548)	3182	-
Tackling Fuel Poverty	-	71,779	(68,031)	(3,780)	32	-
Tesco Bags of Help	-	167	(171)	(19)	23	-
Warm Spaces	-	52,425	(52,193)	(240)	8	-
WSCC Single Point of Contact	-	47,472	(43,228)	(4,320)	76	-
TOTALS	-	3,653,384	3,553,981	106,810	7,407	-

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

12. Restricted Funds – Continued

Expended Costs

Costs where monies are paid out by or to other organisations or clients.

These include: -

Direct and apportioned salaries and direct expenses against the projects.

Apportioned Costs

Costs are based on allocating expenses, office/IT, and premises costs on the ratio of employees directly managing each project compared to the total number of full-time employees.

Transfers between funds

These represent amounts transferred from unrestricted accumulated funds to finance any deficit on a restricted fund.

The purpose of the restricted funds is as follows:

- **Arun DC Debt Landlord** - To work with clients with high levels of debt who have difficulties managing their finances. Support and guidance provided to improve clients' overall financial position allowing them to better manage their commitments.
- **Agility Eco** - Working with Brighton and Hove LCA and East Hants CA supporting those clients who are most vulnerable to fuel poverty with upgrades to reduce bills and make their homes warmer.
- **Arun DC - HSF Carpets** - Addition to Household Support Fund to support clients in the area who are without carpeting in their homes.
- **Arun DC - Single Point of Contact** - One-stop shop for all energy-related queries for residents of the Arun district. Providing light touch and specialist Energy advice via telephone and video services.
- **Bognor Regis Foodbank** - Supporting users of the Bognor Regis Foodbank to maximise their income.
- **Chichester DC Energy** - Providing an energy helpline supporting residents with energy advice.
- **Chichester Foodbank Adviser** - Supporting users of the Chichester Foodbank to maximise their income.
- **Cit A Energy Projects** - Providing consumers assistance with energy tariffs, benefits, and support available, ways to reduce energy bills and maximise energy efficiency and raise Carbon Monoxide awareness.
- **Cit A - CoL Support** - Delivering digital support sessions for older people and arranging and running weekly online meet ups.
- **Cit A Core Service Donation** - To increase remote service delivery.
- **Community Food Growing** - To support community allotments and widen participation. Setting up plots and working with participants to establish growing plans and establish educational workshops for the community.
- **Dementia Support Outreach** - Funded by Crawley D and ACCA to continue support at Sage House Dementia Support hub.
- **Digital Money Coach** - Workshops to provide digital skills to help clients manage their money online.
- **Energy Redress (1 and 2)** - Developing a regional energy advice service single point of contact. Training is given to our core service advisers to upskill them in delivering energy advice and to make sure that they can recognise fuel poverty and offer light touch energy advice or refer to specialists if needed.
- **Food Poverty** - Develop food coordination and support services to enable a move from food reliance to food resilience.
- **Fuel Voucher Scheme (East Sussex)** - Administrative support to Hastings LCA in issuing fuel vouchers to those facing a financial crisis.
- **Henry Smith** - Provide outreach service at Chapel Street Clinic in Chichester (Pilot originally funded by a private donor)

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Continued - The purpose of the restricted funds is as follows:

- **Homes for Ukraine** - Working with partner organisations to support all aspects of well-being of sponsors, guests and families who are part of the Homes for Ukraine scheme.
- **Household Support Fund (3 & 4)** - Grants to support those at risk of fuel poverty by helping with costs of fuel & water debts, providing warm clothing/household items & energy-efficient white goods.
- **MaPS** - Deliver debt advice to clients leading on to specialist case work.
- **Multiply WSCC** - To provide numeracy champions to provide money management and numeracy skills to those who are most disenfranchised in need of support.
- **National Lottery – Home Visiting** - Home visits to provide advice to clients who are unable to visit a centre.
- **Smart Energy** - To ensure the target group understands the benefits of smart meters and increase likelihood that people in the target group would seek or accept a smart meter.
- **Redress Winter Energy** - Administrative support for the provision of fuel vouchers.
- **Social Prescribing** - Link workers, based in GP surgeries in Littlehampton, Rustington, East Preston, and Angmering, to provide a holistic approach to patient's well-being.
- **Tackling Fuel Poverty** - Joint project with Hastings LCA to provide a dedicated team of experienced utility advisors working in partnership with Health and Social care teams to provide practical and financial support to households in poverty. Including registration to the PSR, energy advice, access to key utility services including social tariffs, providing CO safety advice and access to CO alarms.
- **UKPN** - Working with other Citizens Advice in Sussex and Essex, to provide UKPN customers, who are vulnerable to support and advise on those left behind due to fuel poverty or at risk due to the net zero transition.
- **UKPN- Carbon** - Working with other Citizens Advice in Sussex and Essex, to focus on providing a low carbon transmission service to vulnerable UKPN customers by helping them to make their homes more energy efficient.
- **Warm Spaces - Working** with LCA's in East and West Sussex to deliver proactive and coordinated support programme in warm spaces providing support and advice with energy and debt intervention, cooking on a budget, providing essential "grab bags", carbon monoxide alarms, food vouchers etc.
- **WSCC Single Point of Contact** - One-stop shop for all energy related queries for residents. Providing light touch and specialist Energy advice via telephone and video services.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

13. Constitution

The Company is limited by guarantee and has no share capital. Every member of the charity undertakes to contribute to the asset of the charity in the event of it being wound up while they are a member or within one year after they cease to be a member, such amount as may be required not exceeding £1.

14. Commitments under operating leases

At 31 March 2024 the Company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings 2024	Other 2024
	£	£
Expiry date: -		
Within one year	2,000	4,976
In over five years	-	12,669
	<u>2,000</u>	<u>17,645</u>
	Land and buildings 2023	Other 2023
	£	£
Expiry date: -		
Within one year	2,000	6,865
Between two and five years	2,000	2,284
	<u>4,000</u>	<u>9,149</u>

15. Designated Funds

There were no designated funds during 2023/2024.

16. Related Party Information

There were no related party transactions which require disclosure under FRS102 SORP 2019.

Accounts

**ARUN AND CHICHESTER CITIZENS ADVICE
BUREAU**

(The Company is Limited by Guarantee)

OPERATING AS:-

ARUN AND CHICHESTER CITIZENS ADVICE

**TRUSTEES' REPORT AND AUDITED FINANCIAL
STATEMENTS**

YEAR ENDED 31 MARCH 2023

Company No. 04787378

Registered Charity No. 1099640

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

“The Company”

ANNUAL REPORT 2022/2023

Trustees’ Report

The Trustees present their report together with the audited financial statements for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS102) in preparing the annual report and Financial Statements of the Company. The Financial Statements have been prepared in accordance with accounting policies set out in the notes to the Financial Statements and comply with the Company’s governing document. This is reference to 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 and Republic of Ireland, effective 1 January 2019.

Status and Administration

The Company is a registered charity (charity number 1099640) and a company limited by guarantee (company number 04787378). The maximum liability of each member is limited to £1. At 31 March 2023, the Bureau 7 members.

The Company is governed by its Memorandum and Articles of Association issued on incorporation on 4 June 2003 and as amended in 2009, 12 September 2011, 21 November 2016 and 30 October 2018 per Charity Commission. The Directors of the Charitable Company are its Trustees for the purposes of Charity Law.

Decision Making

The Company is governed by its Board of Trustees who set the policy of the charity. Policies are implemented by passing resolutions at the Annual General Meeting. The Board consists of elected Trustees and appointed Trustees. Elected Trustees are elected at Annual General Meetings and appointed Trustees are appointed at Ordinary meetings of the Board. The Board meets at least 6 times a year.

Trustee training and Induction

Potential new Trustees are sent details of the charity and a short Charity Commission brochure explaining trustees’ responsibilities. New Trustees are provided with an induction pack which includes a fuller Charity Commission brochure and details of the charity. The Board looks to recruit Trustees who have skills helpful to the charity and offers training as required.

Review of Financial Position

At 31 March 2023, the Company held reserves of £687,124 (2022: £469,604) of which £687,124 (2022: £469,604) were unrestricted, representing the charities free reserves. Unrestricted funds are funds raised, or grants awarded, to the charity with no restriction on use other than they must be used in furtherance of the charity’s objectives and comply with the charity’s normal financial management requirements.

Unrestricted Reserves Policy

The Trustees believe that the charity should hold financial reserves in order to ensure that the charity can

continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising.

The Trustees consider that it would be prudent to set aside an amount equivalent to four months’ (£446,172 as at 31st March 2023) operating expenditure.

Restricted reserves

The funds are restricted by the donor or funder and cannot be used for the general purposes of the charity. Their existence, and the sums of money therein, do not imply that there has been an underspend but may result from a variety of circumstances. This includes timing differences between the charity’s financial year and the funding year of the project concerned.

The reserves policy is monitored and reviewed by the Trustees annually.

ANNUAL REPORT 2022/2023

Risk Management

The Trustees assess the major risks to which the company may be exposed. This includes operational, financial, regulatory, external and governance risks. This involves identifying the types of risk and putting systems in place to ensure that significant risks are recorded for subsequent monitoring. The Trustees remain satisfied that all insurable risks have been identified and adequately dealt with. Also, that the company's exposure to other risks is kept at a minimum. This is by the application of good working practices by the management team, paid staff and volunteers.

Public Benefit

The current activities of the Company are detailed in the annual report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission guidance on public benefit when reviewing the charity's aims and objectives in planning future activities.

Trustees' Responsibilities

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

The law applicable to charities 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. This is based upon 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 2019 (FRS102);
- 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company 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 Company and enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Salary Policy

The Company has an internal pay structure for the various roles with each salary calculation being based on a collection of pay grades per hour relating to the specific role and capabilities. The pay structure provides a transparent framework for managing employees' salary, pay increases and career progression, as well as ensuring equal pay. There is an annual pay review but this does not guarantee an annual salary increase. If appropriate, and funding is available, an annual pay award may be made, which can:

- prevent the gap developing between current pay rates and market rates;
- stay in line (or close to) inflation rates where possible; and
- reward staff in the event of an organisational change.

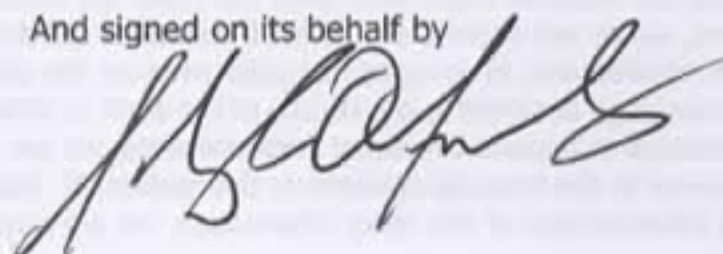
Disclosure of information to the auditor

In so far as the Trustees are aware;

- There is no relevant audit information of which the Charitable Company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and was approved by the board on 6th November 2023

And signed on its behalf by



Hugh Finlay - Chairman

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

Opinion

We have audited the financial statements of Arun and Chichester Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustee's annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit ; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health & safety, employment law and the Charities Act 2011. We considered the extent to which non compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to posting inappropriate journal entries to increase income or reduce expenditure. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year-end for financial statement preparation

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e.. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Lucy Hammond BSc FCA

**Kreston Reeves LLP
Statutory Auditor
Chichester**

20 November 2023

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Accumulated Fund £	Restricted Funds £	2022/23 Total £	2021/22 Total £
Income and endowments from:-					
	2				
Donations and legacies		4,025	-	4,025	2,095
Charitable activities		352,328	3,637,309	3,989,637	2,025,517
Investments		2,856	-	2,856	585
Other Trading Activities		1,120	16,075	17,195	13,566
Total Income		360,329	3,653,384	4,013,713	2,041,763
Expenditure on	3				
Charitable activities		135,402	3,660,791	3,796,193	1,899,850
Total Expenditure		135,402	3,660,791	3,796,193	1,899,850
Net Income/(Expenditure)		229,927	(7,407)	217,520	141,913
Transfers between Funds	12	(7,407)	7,407		
Net movement in funds					
		217,520	-	217,520	141,913
Reconciliation of funds:					
Fund Balances brought forward					
At 1 April 2022	10	469,604	-	469,604	327,691
Fund Balances carried forward					
At 31 March 2023	10	687,124	-	687,124	469,604

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
Company registration no. 04787378

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Current assets			
Debtors and prepayments	8	1,369,092	237,723
Cash at bank and in hand		863,857	919,033
		<u>2,232,949</u>	<u>1,156,756</u>
Creditors: amounts falling due within one year	9	1,545,825	687,152
		<u>687,124</u>	<u>469,604</u>
Net current assets		<u>687,124</u>	<u>469,604</u>
Net assets		<u>687,124</u>	<u>469,604</u>
Funds			
Unrestricted accumulated fund			
General Fund		687,124	469,604
Designated Funds	15	-	-
Total unrestricted funds		<u>687,124</u>	<u>469,604</u>
Restricted funds	12	-	-
		<u>687,124</u>	<u>469,604</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the board and authorised for issue on 6th November 2023 and signed on behalf of the board by:



Hugh Finlay

Charles Mackendrick

Chair

Treasurer

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
Company registration no. 04787378

CASH FLOW STATEMENT
AS AT 31 MARCH 2023

	2023 £	2022 £
Cash flows from Operating activities (note 1)	(58,032)	511,472
Cash flows from financing activities:		
Bank interest	2,856	585
Net cash provided by financing activities.	2,856	585
Change in cash and cash equivalents in the year	(55,176)	512,057
Cash and cash equivalents at the beginning of the year	919,033	406,976
Cash and cash equivalents at the end of the year	<u>863,857</u>	<u>919,033</u>

Note 1 – reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net Surplus (as per the Statement of Financial Activities)	217,520	141,913
Bank interest	(2,856)	(585)
Increase in debtors	(1,131,369)	(147,176)
Increase in creditors	858,673	517,320
Net cash provided by operating activities	<u>(58,032)</u>	<u>511,472</u>

Note 2 – analysis of net debt

	At 1 April 2022 £	Cashflows	At 31 March 2023 £
Cash	<u>919,033</u>	<u>(55,176)</u>	<u>863,857</u>

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting Policies

Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention, and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice effective 1 January 2019. The Financial Statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of the Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Arun and Chichester Citizens Advice Bureau meets the definition of a public benefit entity under FRS102.

Going concern

The financial statements have been prepared on a going concern basis. The core funding in 2022/2023 amounted to £308,807 which is 7.7% of the charity's income. A Core funding contract is in place from September 2022 with WSCC for a funding contract of up to 7 years. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore have prepared the financial statements on a going concern basis.

Income and endowment

All incoming funds are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Grants are recognised in the year in which they are receivable.

Other trading activities include the provision of office accommodation at a reduced rent.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a category. All costs have been allocated on a basis consistent with the use of the resource.

Expenditure on equipment

Expenditure of £2,500 or less on any individual equipment is charged as an expense in the Statement of Financial Activities. Computer upgrades and furniture/equipment replacements are written off in the year of purchase.

Apportionment of expenses and support allocation

Expenditure has been apportioned to charitable expenditure on the basis of direct apportionment. Where allowed under the terms of the grant, volunteer costs are included as an expense apportioned on a percentage of full-time equivalents. Support costs are allocated to each fund based on the full time equivalent of staff working on that fund. This percentage is applied to the cost incurred.

Pension contributions

The Company make pension contributions to one employee on a defined contribution basis and the Auto enrolment pension scheme (NEST) is provided for all other eligible employees and is charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid are shown as either accruals or prepayments at the year-end.

Taxation

The Company is a registered charity and is exempt from taxation (except for Value Added Tax) on its income and capital gains applied for charitable purposes.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are used in accordance with specific restrictions imposed by the donors. The purpose of each restricted fund is set out in note 12.

Leasing

Rentals applicable to operating leases where substantially all of the benefits and the risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting Policies continued

Deferred Income

Deferred income represents the amounts receivable for the future periods, as specified by the donors or grant makers, and is related to incoming resources in the period for which it has been received.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from this impairment are recognised in expenditure.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
FOR THE YEAR ENDED 31 MARCH 2023**

2 Income

	Unrestricted £	Restricted £	2022/23 Total £	2021/22 Total £
<u>Donations and legacies</u>	<u>4,025</u>	<u>-</u>	<u>4,025</u>	<u>2,095</u>
<u>Charitable activities</u>				
Grants and other funding:				
Grants:-				
Local Authorities and Councils:				
West Sussex County Council (WSCC)	104,587	-	104,587	113,772
WSCC Crisis Fund – Fuel Vouchers	-	-	-	68,000
WSCC /DWP – Winter Grant Scheme	-	-	-	93,486
WSCC – Energy Single Point of Contact	-	47,472	47,472	-
WSCC/Household Support Fund (1,2 & 3)	-	2,641,925	2,641,925	757,462
WSCC Multiply Fund	-	136,475	136,475	-
Arun District Council (Arun DC)	119,347	-	119,347	117,020
Arun DC - Arun Wellbeing Energy	-	-	-	5,650
Arun DC – EU Settlement Fund	-	-	-	10,000
Arun DC – Homes for Ukraine	-	22,458	22,458	-
Arun DC – Landlord Incentive Scheme (Debt Advice)	-	38,000	38,000	-
Arun DC – Social Prescribing Community Champions	-	-	-	19,699
Arun DC -Energy Single Point of Contact	-	17,987	17,987	-
Arun DC – Funds towards Bognor Move	4,500	-	4,500	-
Chichester District Council (Chi DC)	84,874	-	84,874	82,099
Chichester DC - Digital Money Coach	-	5,502	5,502	8,420
Chichester DC – Debt Adviser	-	-	-	20,500
Chichester DC – Energy Service	-	-	-	13,000
City, Town and Parish	12,981	-	12,891	15,820
Crawley District Council – Dementia Outreach	-	22,060	22,060	-
Crawley District Council – Dementia Cost of Living Support	-	6,669	6,669	-
VAAC & Arun DC – Food Poverty	-	77,300	77,300	40,625
Notional Rents - Benefit in Kind	26,000	-	26,000	26,000
	<u>352,289</u>	<u>3,015,848</u>	<u>3,368,137</u>	<u>1,391,553</u>

Grants:-

Agility Eco	-	38,164	38,164	-
Bognor Foodbank	-	13,870	13,870	-
Chapel Street Outreach (Private Donor)	-	2,667	2,667	-
Citizens Advice - (Various Energy Advice projects)	-	42,536	42,536	65,023
Citizens Advice - Help to Claim	-	-	-	74,955
Citizens Advice - BEIS Innovation	-	-	-	8,333
Citizens Advice - MaPS Debt Advice	-	48,619	48,619	39,936
Citizens Advice - Single Queue	-	-	-	10,000
Citizens Advice - TSB Volunteering Pilot	-	-	-	1,600
Dementia Outreach (Private Donor)	-	2,400	2,400	7,200
DWP – Kick Start Scheme	-	3,758	3,758	10,949
Energy Redress - Round 8	-	77,672	77,672	151,912
Energy Redress 2	-	36,861	36,861	-
Energy Redress - Fuel Vouchers	-	-	-	80,121
Energy Redress – Winter Energy	-	69,160	69,160	14,510
Good Things Foundation -Connect Up	-	-	-	1,330
Henry Smith Foundation	-	9,333	9,333	-
National Lottery (Home Visiting)	-	50,095	50,095	75,143
National Lottery Community Fund (Home Visiting)	-	29,633	29,633	-
Other Grants (including Ford, CitA)	39	-	39	5,125

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

2 Income – continued

Selsey Community Forum	-	750	750	-
Sussex Community Foundation	-	10,000	10,000	10,000
Tackling Fuel Poverty (SSEN, SGN, UK Power, Sthn, Wtr)	-	71,779	71,779	26,432
Tesco Bags of Help	-	167	167	833
Social Prescribing	-	61,572	61,752	50,281
Warm Spaces (UKPN, SGN)	-	52,425	52,425	-
Total Charitable activities	352,328	3,637,309	3,989,637	2,025,517

	Unrestricted £	Restricted £	2022/23 Total £	2021/22 Total £
<u>Investments</u>	2,856	-	2,856	585
<u>Other Trading Activities:</u>				
Admin costs-	-	16,075	16,075	10,100
Student Placements	1,120	-	1,120	3,016
Insurance claim (damaged laptop)	-	-	-	450
	1,120	16,075	17,945	13,566
Total Income	360,329	3,653,384	4,013,713	2,041,763

Where appropriate, the rent and grant income figures include the value of free or subsidised accommodation. The restricted income in 2022/23 is in respect of charitable activities and this totalled £3,637,309 and other trading activities restricted income of £16,075. In 2021/22 the restricted income was in respect of charitable activities and this totalled £1,653,800 and other trading activities restricted income of £10,100.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3	Expenditure on	Unrestricted £	Restricted £	2022/23 £	2021/22 £
	<u>Charitable activities</u>				
	Salaries, NI and Employer's Pension contribution	99,190	879,585	978,775	770,574
	Staff and volunteer costs	10,032	-	10,032	3,616
	Office plus premises expenses (inc Nominal rent)	13,703	124,342	138,045	113,680
	Governance costs (note 4)	11,988	-	11,988	7,332
	Publicity & Promotional	228	-	228	2,404
	Misc Exp	261	-	261	-
	Fuel Vouchers (Purchased for projects)	-	62,773	62,773	126,110
	Winter Grant Scheme	-	-	-	88,757
	Agility Eco	-	12,507	12,507	-
	Energy Redress	-	47,048	47,048	56,869
	Energy Redress – Winter Energy	-	-	-	12,250
	EAP Consumer	-	-	-	12,520
	Food Poverty	-	27,708	27,708	-
	Tackling Fuel Poverty	-	38,001	38,001	12,666
	CoL Dementia	-	1,357	1,357	-
	Household Support Fund (1,2 & 3)	-	2,375,456	2,375,456	693,072
	Multiply	-	40,000	40,000	-
	Warm Spaces	-	52,014	52,014	-
		<u>135,402</u>	<u>3,660,791</u>	<u>3,796,193</u>	<u>1,899,850</u>

In 2021/202 the only restricted expenditure related to charitable activities and totalled £1,668,741.

4	Governance costs	2022/23 £	2021/22 £
	Audit fees	10,710	6,480
	Other	637	218
	Bank Charges	108	112
	Legal and Professional fees	533	522
		<u>-----</u>	<u>-----</u>
	Total	<u>11,988</u>	<u>7,332</u>

5	Staff Costs	2022/23 £	2021/22 £
	Wages and salaries	905,177	709,311
	Social security costs	58,185	48,281
	Pension costs	15,413	12,982
		<u>-----</u>	<u>-----</u>
		<u>978,775</u>	<u>770,574</u>

Staff costs include Salaries, Employers National Insurance Contributions and Employers Pension Contributions.
The average monthly number of employees during the year:

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

	Full time equivalent		Total staff numbers	
	2022/23 Number	2021/22 Number	2022/23 Number	2021/22 Number
General / Admin staff	16	13.45	22	17
National Lottery -Home Visiting	2.03	2.01	4	4
Household Spt /Winter Grant	3.20	3.20	7	5
Help to Claim	0	1.50	0	3
Financial Capability (Multiply)	1.24	0	3	0
Energy Projects	9	3.8	10	6
Social Prescribing	2.3	2.3	3	3
Other small projects	2.7	2.7	6	3
Totals	36	28.9	55	41

No remuneration was paid, or other benefits received by any trustee, or any person connected with any trustee. There were no expenses reimbursed to trustees.

The Trust considers its key management personnel comprise of the Chief Executive Officer, Finance Manager, Operations Manager, and two Project Managers. The total employment benefits including employer pension contributions of the key management personnel were £178,440 (2022: £173,137). No employees had employee benefits in excess of £60,000 (2022: none)

6	Net income/(expenditure) for the year	2022/23 £	2021/22 £
	Auditor's remuneration:		
	Audit fees	(10,710)	(6,480)
	Bank interest	2,856	585
	Operating leases – equipment	(9,149)	(19,517)

7 Pension Commitments

An auto Enrolment Workplace Pension with NEST is provided for all eligible employees. The pension cost shown in note 5 to the accounts for the period represents contributions payable by the company and amounts to £15,413 (2022: £12,982).

8	Debtors and prepayments	2022/23 £	2021/22 £
	Debtors	1,360,635	226,727
	Prepayments	8,457	10,996
		<u>1,369,092</u>	<u>237,723</u>

9	Creditors: Amounts falling due within one year	2022/23 £	2021/22 £
	Trade creditors	1,061,500	499,120
	Accruals	10,200	6,240
	Taxation and social security costs	17,780	14,163
	Deferred Income	456,345	167,629
		<u>1,545,825</u>	<u>687,152</u>

Deferred income relates to income received during the year that relates to projects carried out post year end.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

10 Funds

	Unrestricted Accumulated Funds £	Restricted Funds £
As at 1 April 2022	469,604	-
Net movement in funds	217,520	-
At 31 March 2023	<u>687,124</u>	<u>-</u>

11 Analysis of net assets between funds

Current year	Unrestricted £	Restricted £	Total £
Current assets	2,232,949		2,232,949
Creditors: amounts falling due within one year	(1,545,955)	-	(1,545,955)
	<u>687,124</u>	<u>-</u>	<u>687,124</u>
Prior year	Unrestricted £	Restricted £	Total £
Current assets	1,156,756		1,156,756
Creditors: amounts falling due within one year	(687,152)	-	(687,152)
	<u>469,604</u>	<u>-</u>	<u>469,604</u>

Restricted fund assets are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed. (See note 12)

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held, to be applied for specific purposes.

<u>Movement in Funds</u> <u>2022/2023</u>	<u>Balances</u> <u>01.04.22</u>	<u>Incoming</u> <u>Funds</u>	<u>Expended</u> <u>Costs</u>	<u>Apportioned</u>	<u>Transfers</u> <u>between</u> <u>funds</u>	<u>Balances</u> <u>31.3.23</u>
Arun DC – Debt Landlord	-	38,000	(33,771)	(4,363)	134	-
Agility Eco	-	38,164	(35,955)	(2,288)	79	-
Arun DC – Single Point of Contact	-	17,987	(15,744)	(2,311)	68	-
Bognor Regis Food Bank	-	13,870	(12,284)	(1,724)	138	-
CitA Energy Projects	-	42,536	(38,973)	(3,591)	28	-
Connect Up	-	0	(1,064)	(169)	1,233	-
Dementia Cost of Living	-	6,669	(6,221)	(835)	387	-
Dementia Support Outreach	-	22,060	(19,734)	(2,312)	(14)	-
Dementia Outreach	-	2,400	(2,187)	(259)	46	-
Digital Money Coach	-	5,502	(5,120)	(550)	168	-
Energy Redress (Round 8)	-	77,672	(72,092)	(5,591)	11	-
Energy Redress 2	-	36,861	(34,016)	(3,006)	161	-
Food Poverty	-	82,300	(77,282)	(5,163)	145	-
Fuel Voucher Scheme (East Sussex)	-	16,075	(14,359)	(1,847)	131	-
Henry Smith – Mental Health	-	9,333	(8,257)	(1,124)	48	-
Homes for Ukraine	-	22,458	(20,439)	(2,139)	120	-
Household Support Fund 1	-	26,666	(23,848)	(2,935)	117	-
Household Support Fund 2	-	670,246	(664,979)	(5,390)	123	-
Household Support Fund 3	-	1,945,013	(1,925,945)	(19,162)	94	-
Kickstart	-	3,758	(3,296)	(486)	24	-
MaPS	-	48,619	(43,511)	(5,179)	71	-
Mental Health Outreach (Chapel St)	-	2,667	(2695)	(96)	124	-
Multiply WSCC	-	136,475	(126,202)	(10,244)	(29)	-
National Lottery Home Visiting 1	-	50,095	(44,781)	(5,401)	87	-
National Lottery Home Visiting 2	-	29,633	(26,466)	(3,319)	152	-
Project Support Role	-	10,000	(9,003)	(1,375)	378	-
Redress Winter Energy	-	69,160	(68,178)	(1044)	62	-
Selsey Community Forum	-	750	(750)	-	-	-
Social Prescribing	-	61, 572	(58,206)	(6,548)	3182	-
Tackling Fuel Poverty	-	71,779	(68,031)	(3,780)	32	-
Tesco Bags of Help	-	167	(171)	(19)	23	-
Warm Spaces	-	52,425	(52,193)	(240)	8	-
WSCC Single Point of Contact	-	47,472	(43,228)	(4,320)	76	-
TOTALS	-	3,653,384	3,553,981	106,810	7,407	-

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

<u>Movement in Funds</u> <u>2021/2022</u>	<u>Balances</u> <u>01.04.21</u>	<u>Incoming</u> <u>Funds</u>	<u>Expended</u> <u>Costs</u>	<u>Apportioned</u>	<u>Transfers</u> <u>between</u> <u>funds</u>	<u>Balances</u> <u>31.3.22</u>
Arun Wellbeing Home Energy	-	5,650	(5,027)	(689)	66	-
BEIS – Innovation	-	8,333	(7,821)	(500)	(12)	-
BESN Energy & Energy Lead	-	13,488	(12,552)	(1,036)	100	-
Carbon Monoxide Advice	-	5,685	(5,584)	(217)	116	-
CDC Debt Adviser	-	20,500	(18,396)	(2,114)	10	-
CDC Energy Service	-	13,000	(11,967)	(1,066)	33	-
Connect Up	-	1,330	(1,211)	(139)	20	-
Dementia Outreach	-	7,200	(6,504)	(710)	14	-
Digital Money Coach	-	8,420	(7,665)	(774)	19	-
Energy Advice Programme	-	10,080	(9,447)	(737)	104	-
Energy Advice Programme - Consumer	-	35,770	(33,622)	(2,168)	20	-
Energy Redress (Round 8)	-	151,912	(144,464)	(7,407)	(41)	-
EU Settlement Scheme	-	10,000	(9,220)	(959)	179	-
Food Poverty	-	40,625	(37,775)	(2,963)	113	-
Fuel Voucher Scheme – East Sussex	-	8,300	(7,911)	(508)	119	-
Fuel Vouchers Energy Redress (Round 7)	-	81,921	(81,097)	(963)	139	-
Help to Claim (CitA)	-	74,955	(68,516)	(6,633)	194	-
Household Support Fund	-	757,462	(751,487)	(6,109)	134	-
Kickstart	-	10,949	(9,558)	(1,398)	7	-
Littlehampton Bags of Help	-	833	(827)	(73)	67	-
MaPS	-	39,936	(36,391)	(3,667)	122	-
National Lottery – Home Visiting	-	75,143	(68,259)	(6,890)	6	-
Redress Winter Energy	-	14,510	(14,130)	(439)	59	-
Social Prescribing	-	50,281	(48,619)	(4,250)	2,588	-
Social Prescribing – Community Champions	-	19,699	(16,962)	(2,748)	11	-
Sussex Community Foundation	-	10,000	(8,840)	(1,355)	195	-
Tackling Fuel Poverty	-	26,432	(25,302)	(1,236)	106	-
Winter Grant Scheme	-	93,486	(93,224)	(499)	237	-
WSCC/EUG – Fuel Vouchers	-	68,000	(67,441)	(675)	116	-
TOTALS	-	1,663,900	(1,609,819)	(58,922)	4,841	-

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

12 Restricted Funds – Continued

Expended Costs

Costs where monies are paid out by or to other organisations or clients.

These include:-

Direct and apportioned salaries and direct expenses against the projects.

Apportioned costs

Costs are based on allocating expenses, office/IT, and premises costs on the ratio of employees directly managing each project compared to the total number of full-time employees.

Transfers between funds

These represent amounts transferred from unrestricted accumulated funds to finance any deficit on a restricted fund.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

The purpose of the restricted funds is as follows:

- **ADC Debt Landlord** - To work with clients with high levels of debt who have difficulties managing their finances. Support and guidance provided to improve clients overall financial position allowing them to better manage their commitments.
- **Agility Eco** - Working with Brighton and Hove LCA and East Hants CA supporting those clients who are most vulnerable to fuel poverty with upgrades to reduce bills and make their homes warmer.
- **Arun DC** – One-stop shop for all energy related queries for residents of the Arun district. Providing light touch and specialist Energy advice via telephone and video services.
- **Bognor Regis Foodbank** - Supporting users of the Bognor Regis Foodbank to maximise their income.
- **Cit A Energy Projects** - Providing consumers assistance with energy tariffs, benefits, and support available, ways to reduce energy bills and maximise energy efficiency and raise Carbon Monoxide awareness.
- **Connect Up** - Delivering digital support sessions for older people and arranging and running weekly online meet ups .
- **Dementia Cost of Living** - Provision of training sessions to frontline workers supporting those living with Dementia during the Cost-of-Living Crisis.
- **Dementia Outreach** - Funded by Crawley DC to continue support at Sage House Dementia Support hub. (Original pilot funded by private donor)
- **Dementia Support Outreach** - Pilot funded by private donor to provide support at Sage House Dementia Support hub. (Crawley DC funded after initial pilot).
- **Digital Money Coach** - Workshops to provide digital skills to help clients manage their money online.
- **Energy Redress (Round 8 and Redress 2)**- Developing a regional energy advice service single point of contact. Training given to our core service advisers to upskill them in delivering energy advice and to make sure that they can recognise fuel poverty and offer light touch energy advice or refer to specialists if needed.
- **Food Poverty** - Develop food coordination and support services to enable a move from food reliance to food resilience.
- **Fuel Voucher Scheme (East Sussex)** - Administrative support to Hastings LCA in issuing fuel vouchers to those facing a financial crisis.
- **Henry Smith** - Provide outreach service at Chapel Street Clinic in Chichester (Pilot originally funded by private donor)
- **Homes for Ukraine** - Working with partner organisations to support all aspects of wellbeing of sponsors, guests and families who are part of the Homes for Ukraine scheme.
- **Household Support Fund (1,2,3)** - Grants to support those at risk of fuel poverty by helping with costs of fuel & water debts, providing warm clothing / household items & energy efficient white goods.
- **Kickstart** - Grants to support young people to get into work by providing a 6 month Fixed Term Contract with ACCA.
- **MaPS** - Deliver debt advice to clients leading on to specialist case work.
- **Mental Health Outreach (Chapel St)**- Pilot service to provide outreach service at Chapel Street Clinic in Chichester (Henry Smith funding after initial pilot).
- **Multiply WSCC** - To provide numeracy champions to provide money management and numeracy skills to those who are most disenfranchised in need of support.
- **National Lottery – Home Visiting (Projects 1 & 2)** - Home visits to provide advice to clients who are unable to visit a centre.
- **Project Support Role** - Funding for full time project support role for 3 months.
- **Redress Winter Energy** - Administrative support for the provision of fuel vouchers.
- **Selsey Community Forum** - Fuel Voucher provision.
- **Social Prescribing** - Link workers, based in GP surgeries in Littlehampton, Rustington, East Preston and Angmering, to provide a holistic approach to patient's wellbeing.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Continued - The purpose of the restricted funds is as follows:

- **Tackling Fuel Poverty** - Joint project with Hastings LCA to provide a dedicated team of experienced utility advisors working in partnership with Health and Social care teams to provide practical and financial support to households in poverty. Including registration to the PSR, energy advice, access to key utility services including social tariffs, providing CO safety advice and access to CO alarms.
- **Tesco Bags of Help** – Supporting clients in the local area.
- **Warm Spaces** - Working with LCA's in East and West Sussex to deliver proactive and coordinated support programme in warm spaces providing support and advice with energy and debt intervention, cooking on a budget, providing essential "grab bags", carbon monoxide alarms, food vouchers etc.
- **WSCC Single Point of Contact** - One-stop shop for all energy related queries for residents. Providing light touch and specialist Energy advice via telephone and video services.

13 Constitution

The Company is limited by guarantee and has no share capital. Every member of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while they are a member or within one year after they cease to be a member, such amount as may be required not exceeding £1.

14 Commitments under operating leases

At 31 March 2023 the Company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings 2023	Other 2023
Expiry date: -	£	£
Within one year	2,000	6,865
Between two and five years	2,000	2,284
	4,000	9,149
	Land and buildings 2022	Other 2022
Expiry date: -	£	£
Within one year	5,857	7,643
Between two and five years	-	8,370
	5,857	16,014

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

15 Designated Funds

There were no designated funds during 2022/2023.

16. Related Party Information

There were no related party transactions which require disclosure under FRS102 SORP 2019.

Accounts

**ARUN AND CHICHESTER CITIZENS ADVICE
BUREAU**

(The Company is Limited by Guarantee)

OPERATING AS:-

ARUN AND CHICHESTER CITIZENS ADVICE

**TRUSTEES' REPORT AND AUDITED FINANCIAL
STATEMENTS**

YEAR ENDED 31 MARCH 2022

Company No. 04787378

Registered Charity No. 1099640

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

“The Company”

ANNUAL REPORT 2021/2022

Trustees' Report

The Trustees present their report together with the audited financial statements for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS102) in preparing the annual report and Financial Statements of the Company.

The Financial Statements have been prepared in accordance with accounting policies set out in the notes to the Financial Statements and comply with the Company's governing document, 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 and Republic of Ireland effective 1 January 2019

Status and Administration

The Company is a registered charity (charity number 1099640) and a company limited by guarantee (company number 04787378). The maximum liability of each member is limited to £1. At 31 March 2022 the Bureau had 9 members.

The Company is governed by its Memorandum and Articles of Association issued on incorporation on 4 June 2003 and as amended in 2009 12 September 2011, 21 November 2016 and 30 October 2018 per Charity Commission. The Directors of the Charitable Company are its Trustees for the purposes of Charity Law.

Decision Making

The Company is governed by its Board of Trustees who set the policy of the charity. Policies are implemented by passing resolutions at the Annual General Meeting. The Board consists of elected Trustees and appointed Trustees. Elected Trustees are elected at Annual General Meetings and appointed Trustees are appointed at Ordinary meetings of the Board. The Board meets at least 6 times a year.

Trustee training and Induction

Potential new Trustees are sent details of the charity and a short Charity Commission brochure explaining trustees' responsibilities. New Trustees are provided with an induction pack which includes a fuller Charity Commission brochure and details of the charity. The Board looks to recruit Trustees who have skills helpful to the charity and offers training as required.

Review of Financial Position

At 31 March 2022, the Company held reserves of £469,604 (2021: £327,691) of which £469,604

(2021: £327,691) were unrestricted, representing the charities free reserves.

Unrestricted funds are funds raised, or grants awarded, to the charity with no restriction on use other than they must be used in furtherance of the charity's objectives and comply with the charity's normal financial management requirements.

Unrestricted Reserves Policy

The Trustees believe that the charity should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising.

The Trustees consider that it would be prudent to set aside an amount equivalent to four months' (£314,438 as at 31st March 2022) operating expenditure.

Restricted reserves

The funds are restricted by the donor or funder and cannot be used for the general purposes of the charity. Their existence, and the sums of money therein, do not imply that there has been an underspend but may result from a variety of circumstances including timing differences between the charity's financial year and the funding year of the project concerned.

The reserves policy is monitored and reviewed by the Trustees annually.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

ANNUAL REPORT 2021/2022

Risk Management

The Trustees assess the major risks to which the company may be exposed and include operational, financial, regulatory, external and governance risks. This involves identifying the types of risk and putting systems in place to ensure that significant risks are recorded for subsequent monitoring. The Trustees remain satisfied that all insurable risks have been identified and adequately dealt with and that the company's exposure to other risks is kept at a minimum by good working practice by the management team, paid staff and volunteers.

Public Benefit

The current activities of the Company are detailed in the annual report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission guidance on public benefit when reviewing the charity's aims and objectives in planning future activities.

Trustees' Responsibilities

The Trustees, who are also the directors of the Company 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).

The law applicable to charities 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 2019 (FRS102);
- 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;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company 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 Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Salary Policy

The Company has an internal pay structure for the various roles with each salary calculation being based on a collection of pay grades per hour relating to the specific role and capabilities. The pay structure provides a transparent framework for managing employees' salary, pay increases and career progression, as well as ensuring equal pay. There is an annual pay review but this does not guarantee an annual salary increase. If appropriate, and funding is available, an annual pay award may be made, which can:

- prevent the gap developing between current pay rates and market rates;
- stay in line (or close to) inflation rates where possible; and
- reward staff in the event of an organisational change.

Disclosure of information to the auditor

In so far as the Trustees are aware;

- There is no relevant audit information of which the Charitable Company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and was approved by the board on 16th September 2022

and signed on its behalf by:

Hugh Finlay - Chairman

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

Opinion

We have audited the financial statements of Arun and Chichester Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustee's annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the

other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives

rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit ; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as

a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health & safety, employment law and the Charities Act 2011. We considered the extent to which noncompliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to posting inappropriate journal entries to increase income or reduce expenditure. Audit procedures performed by the engagement team included

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related

party transactions, that may indicate risks of material misstatement due to fraud; and

- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year-end for financial statement preparation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed

Kreston Reeves LLP

Kreston Reeves LLP
Statutory Auditor
Chichester

Date: 8 December 2022

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Accumulated Fund £	Restricted Funds £	2021/22 Total £	2020/21 Total £
Income and endowments from:-					
	2				
Donations and legacies		2,095	-	2,095	2,594
Charitable activities		371,717	1,653,800	2,025,517	1,040,132
Investments		585	-	585	967
Other Trading Activities		3,466	10,100	13,566	9,370
Total Income		377,863	1,663,900	2,041,763	1,053,063
Expenditure on	3				
Charitable activities		231,109	1,668,741	1,899,850	975,197
Total Expenditure		231,109	1,668,741	1,899,850	975,197
Net Income/(Expenditure)		146,754	(4,841)	141,913	77,866
Transfers between Funds	12	(4,841)	4,841	-	-
Net movement in funds		141,913	-	141,913	77,866
Reconciliation of funds:					
Fund Balances brought forward					
At 1 April 2021	10	327,691	-	327,691	249,825
Fund Balances carried forward					
At 31 March 2022	10	469,604	-	469,604	327,691

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
Company registration no. 04787378

BALANCE SHEET
AS AT 31 MARCH 2022

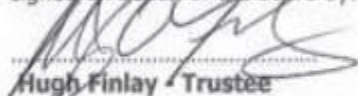
	Notes	2022 £	2021 £
Current assets			
Debtors and prepayments	8	237,723	90,547
Cash at bank and in hand		919,033	406,976
		<u>1,156,756</u>	<u>497,523</u>
Creditors: amounts falling due within one year	9	687,152	169,832
		<u>469,604</u>	<u>327,691</u>
Net current assets			
		469,604	327,691
Net assets		469,604	327,691
Funds			
Unrestricted accumulated fund			
General Fund		469,604	327,691
Designated Funds	15	-	-
Total unrestricted funds		<u>469,604</u>	<u>327,691</u>
Restricted funds	12	<u>-</u>	<u>-</u>
		469,604	327,691

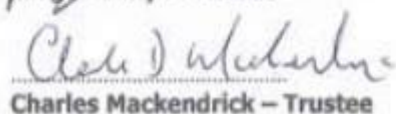
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the board and authorised for issue on 16th September 2022 and signed on behalf of the board by:

The financial statements were approved by the board and authorised for issue on 16th September 2022 and signed on behalf of the board by:


 Hugh Finlay - Trustee


 Charles Mackendrick - Trustee

**CASH FLOW STATEMENT
AS AT 31 MARCH 2022**

	2022 £	2021 £
Cash flows from Operating activities (note 1)	511,472	169,425
Cash flows from financing activities:		
Bank interest	585	967
Net cash provided by financing activities.	585	967
Change in cash and cash equivalents in the year	512,057	170,392
Cash and cash equivalents at the beginning of the year	406,976	236,584
Cash and cash equivalents at the end of the year	<u>919,033</u>	<u>406,976</u>

Note 1 – reconciliation of net income to net cash flow from operating activities

	2022 £	2021 £
Net Surplus (as per the Statement of Financial Activities)	141,913	77,866
Bank interest	(585)	(967)
Decrease in debtors	(147,176)	(33,511)
Increase in creditors	517,320	126,037
Net cash provided by operating activities	<u>511,472</u>	<u>169,425</u>

Note 2 – analysis of net debt

	At 1 April 2021 £	Cashflows	At 31 March 2022 £
Cash	<u>406,976</u>	<u>512,057</u>	<u>919,033</u>

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting Policies

Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention, and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice effective 1 January 2019. The Financial Statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of the Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Arun and Chichester Citizens Advice Bureau meets the definition of a public benefit entity under FRS102.

Going concern

The financial statements have been prepared on a going concern basis. The core funding in 2021/2022 amounted to £312,891, which is 15% of the charity's income. A Core funding contract was in place until March 2022 and has been extended until September 2022. A bid has been submitted to WSCC for a funding contract of up to 7 years. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore have prepared the financial statements on a going concern basis.

Income and endowment

All incoming funds are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Grants are recognised in the year in which they are receivable.

Other trading activities include the provision of office accommodation at a reduced rent.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a category. All costs have been allocated on a basis consistent with the use of the resource.

Expenditure on equipment

Expenditure of £2,500 or less on any individual equipment is charged as an expense in the Statement of Financial Activities. Computer upgrades and furniture/equipment replacements are written off in the year of purchase.

Apportionment of expenses and support allocation

Expenditure has been apportioned to charitable expenditure on the basis of direct apportionment. Where allowed under the terms of the grant, volunteer costs are included as an expense apportioned on a percentage of full-time equivalents. Support costs are allocated to each fund based on the full time equivalent of staff working on that fund. This percentage is applied to the cost incurred.

Pension contributions

The Company make pension contributions to one employee on a defined contribution basis and the Auto enrolment pension scheme (NEST) is provided for all other eligible employees and is charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid are shown as either accruals or prepayments at the year-end.

Taxation

The Company is a registered charity and is exempt from taxation (except for Value Added Tax) on its income and capital gains applied for charitable purposes.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are used in accordance with specific restrictions imposed by the donors. The purpose of each restricted fund is set out in note 12.

Leasing

Rentals applicable to operating leases where substantially all of the benefits and the risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting Policies continued

Deferred Income

Deferred income represents the amounts receivable for the future periods, as specified by the donors or grant makers, and is related to incoming resources in the period for which it has been received.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from this impairment are recognised in expenditure.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
FOR THE YEAR ENDED 31 MARCH 2022**

2	Income	Unrestricted £	Restricted £	2021/22 Total £	2020/21 Total £
	<u>Donations and legacies</u>	<u>2,095</u>	<u>-</u>	<u>2,095</u>	<u>2,594</u>
	<u>Charitable activities</u>				
	Grants and other funding:				
	Grants:-				
	Local Authorities and Councils:				
	West Sussex County Council (WSCC)	113,772	-	113,772	113,772
	WSCC Fuel Voucher Scheme - Your Energy Sussex	-	-	-	6,500
	WSCC Crisis Fund – Fuel Vouchers	-	68,000	68,000	32,000
	WSCC /DWP – Winter Grant Scheme	-	93,486	93,486	213,556
	WSCC/Household Support Fund	-	757,462	757,462	-
	Arun District Council (Arun DC)	117,020	-	117,020	117,020
	Arun DC - Arun Wellbeing Energy	-	5,650	5,650	-
	Arun DC – EU Settlement Fund	-	10,000	10,000	-
	Arun DC – Social Prescribing Community Champions	-	19,699	19,699	-
	Chichester District Council (Chi DC)	82,099	-	82,099	82,099
	Chichester DC – Law Clinic	-	-	-	417
	Chichester DC - Digital Money Coach	-	8,420	8,420	8,478
	Chichester DC – Debt Adviser	-	20,500	20,500	-
	Chichester DC – Energy Service	-	13,000	13,000	-
	City, Town and Parish	15,820	-	15,820	11,550
	VAAC & Arun DC – Food Poverty	-	40,625	40,625	-
	Notional Rents - Benefit in Kind	26,000	-	26,000	26,000
		<u>354,711</u>	<u>1,036,842</u>	<u>1,391,553</u>	<u>611,392</u>
	Grants:-				
	Citizens Advice - (Energy –BESN/BESN Energy Lead/ - EAP/EAP Consumer/ CO advice)	-	65,023	65,023	22,158
	Citizens Advice - Help to Claim	-	74,955	74,955	74,391
	Citizens Advice - BEIS Innovation	-	8,333	8,333	16,667
	Citizens Advice - BEIS Remote Working	-	-	-	7,630
	Citizens Advice - BEIS Advice Line/Webchat	-	-	-	29,200
	Citizens Advice - MaPS Debt Advice	-	39,936	39,936	19,878
	Citizens Advice - Single Queue	10,000	-	10,000	-
	Citizens Advice - TSB Volunteering Pilot	1,600	-	1,600	-
	Dementia Outreach	-	7,200	7,200	7,200
	Domestic Violence - Financial Capability	-	-	-	1,950
	DWP – Kick Start Scheme	-	10,949	10,949	-
	Energy Redress - Round 8 - Tackling Fuel Poverty	-	151,912	151,912	52,194
	Energy Redress - Fuel Vouchers	-	80,121	80,121	40,050
	Energy Redress – Winter Energy	-	14,510	14,510	-
	Good Things Foundation	-	1,330	1,330	-
	MS Society	-	-	-	5,032
	National Lottery (Home Visiting)	-	75,143	75,143	76,276
	Sussex Community Foundation – (Coronavirus Crisis Fund)	-	10,000	10,000	14,721
	Tackling Fuel Poverty (SSEN, SGN, UK Power, Sthn, Wtr)	-	26,432	26,432	-
	Tesco Bags of Help	-	833	833	167
	Social Prescribing	-	50,281	50,281	56,574
	Other Grants (including Ford, CitA)	5,406	-	5,406	4,652
		<u>371,717</u>	<u>1,653,800</u>	<u>2,025,517</u>	<u>1,040,132</u>
	Total Charitable activities				

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2	Income – continued	Unrestricted £	Restricted £	2021/22 Total £	Total £
	<u>Investments</u>	585	-	585	967
	<u>Other Trading Activities:</u>				
	Admin costs-	-	10,100	10,100	6,994
	Student Placements	3,016	-	3,016	2,376
	Insurance Claim	450	-	450	-
		3,466	10,100	13,566	9,370
	Total Income	377,863	1,663,900	2,041,763	1,053,063

Where appropriate, the rent and grant income figures include the value of free or subsidised accommodation. The restricted income in 2021/22 is in respect of charitable activities and this totalled £1,653,800 and other trading activities restricted income of £10,100. In 2020/21 the restricted income was in respect of charitable activities and this totalled £685,039 and other trading activities restricted income of £6,544.

3	Expenditure on	Unrestricted £	Restricted £	2021/22 £	2020/21 £
	<u>Charitable activities</u>				
	Salaries, NI and Employer's Pension contribution	184,334	586,240	770,574	588,526
	Staff and volunteer costs	3,616	-	3,616	3,902
	Office plus premises expenses	9,827	77,853	87,680	90,719
	Nominal Rent	26,000	-	26,000	26,000
	Governance costs (note 4)	7,332	-	7,332	7,096
	Publicity & Promotional	-	2,404	2,404	-
	Fuel Vouchers (Redress/EUG WSCC/ East Sussex)	-	126,110	126,110	58,742
	Winter Grant Scheme	-	88,757	88,757	181,399
	Energy Redress	-	56,869	56,869	18,762
	Energy Redress – Winter Energy	-	12,250	12,250	-
	EAP Consumer	-	12,520	12,520	-
	Tackling Fuel Poverty	-	12,666	12,666	-
	Household Support Fund	-	693,072	693,072	-
	Technology Doesn't Byte	-	-	-	50
		231,109	1,668,741	1,899,850	975,196

In 2020/21 the only restricted expenditure related to charitable activities and totalled £693,872.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4	Governance costs	2021/22	2020/21
		£	£
	Audit fees	6,480	6,330
	Other	218	141
	Bank Charges	112	103
	Legal and Professional fees	522	522
		-----	-----
	Total	<u>7,332</u>	<u>7,096</u>

5	Staff Costs	2021/22	2020/21
		£	£
	Wages and salaries	706,491	538,336
	Social security costs	51,281	39,911
	Pension costs	12,982	10,279
		-----	-----
		<u>770,574</u>	<u>588,526</u>

Staff costs include Salaries, Employers National Insurance Contributions and Employers Pension Contributions. The average monthly number of employees during the year:

	Full time equivalent		Total staff numbers	
	2021/22	2020/21	2021/22	2020/21
	Number	Number	Number	Number
General / Admin staff	13.45	14.00	17	10
National Lottery -Home Visiting	2.01	2.01	4	4
Household Sppt /Winter Grant	3.20	3.20	5	4
Help to Claim	1.50	1.50	3	3
Energy Projects	3.8	2.50	6	6
Social Prescribing	2.3	1.92	3	2
Other small projects	2.7	2.20	3	3
Totals	28.9	27.3	41	32

No remuneration was paid, or other benefits received by any trustee, or any person connected with any trustee. There were no expenses reimbursed to trustees.

The Trust considers its key management personnel comprise of the Chief Executive Officer, Finance Manager, Operations Manager, Projects Manager and Campaigns & Communications Manager. The total employment benefits including employer pension contributions of the key management personnel were £173,137 (2021: £172,566). No employees had employee benefits in excess of £60,000 (2021: none)

6	Net income/(expenditure) for the year	2021/22	2020/21
		£	£
	Auditor's remuneration:		
	Audit fees	(6,480)	(6,330)
	Bank interest	585	967
	Operating leases – equipment	<u>(19,517)</u>	<u>(24,584)</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Pension Commitments

An auto Enrolment Workplace Pension with NEST is provided for all eligible employees. The pension cost shown in note 5 to the accounts for the period represents contributions payable by the company and amounts to £12,982 (2021: £10,279).

8 Debtors and prepayments	2021/22 £	2020/21 £
Debtors	226,727	84,634
Deposit on lease	-	1,725
Prepayments	10,996	4,188
	<u>237,723</u>	<u>90,547</u>

9 Creditors: Amounts falling due within one year	2021/22 £	2020/21 £
Trade creditors	499,120	41,194
Accruals	6,240	7,996
Taxation and social security costs	14,163	11,715
Deferred Income	167,629	108,927
	<u>687,152</u>	<u>169,832</u>

Deferred income relates to income received during the year that relates to projects carried out post year end.

10 Funds

	Unrestricted Accumulated Funds £	Restricted Funds £
As at 1 April 2021	327,691	-
Net movement in funds	141,913	-
At 31 March 2022	<u>469,604</u>	<u>-</u>

11 Analysis of net assets between funds

Current year	Unrestricted £	Restricted £	Total £
Current assets	1,156,757		1,156,757
Creditors: amounts falling due within one year	(687,153)	-	(687,153)
	<u>469,604</u>	<u>-</u>	<u>469,604</u>

Prior year	Unrestricted £	Restricted £	Total £
Current assets	497,523		497,523
Creditors: amounts falling due within one year	(169,832)	-	(169,832)
	<u>327,691</u>	<u>-</u>	<u>327,691</u>

Restricted fund assets are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed. (See note 12)

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held, to be applied for specific purposes.

<u>Movement in Funds</u> <u>2021/2022</u>	<u>Balances</u> <u>01.04.21</u>	<u>Incoming</u> <u>Funds</u>	<u>Expended</u> <u>Costs</u>	<u>Apportioned</u>	<u>Transfers</u> <u>between</u> <u>funds</u>	<u>Balances</u> <u>31.3.22</u>
Arun Wellbeing Home Energy	-	5,650	(5,027)	(689)	66	-
BEIS – Innovation	-	8,333	(7,821)	(500)	(12)	-
BESN Energy & Energy Lead	-	13,488	(12,552)	(1,036)	100	-
Carbon Monoxide Advice	-	5,685	(5,584)	(217)	116	-
CDC Debt Adviser	-	20,500	(18,396)	(2,114)	10	-
CDC Energy Service	-	13,000	(11,967)	(1,066)	33	-
Connect Up	-	1,330	(1,211)	(139)	20	-
Dementia Outreach	-	7,200	(6,504)	(710)	14	-
Digital Money Coach	-	8,420	(7,665)	(774)	19	-
Energy Advice Programme	-	10,080	(9,447)	(737)	104	-
Energy Advice Programme - Consumer	-	35,770	(33,622)	(2,168)	20	-
Energy Redress (Round 8)	-	151,912	(144,464)	(7,407)	(41)	-
EU Settlement Scheme	-	10,000	(9,220)	(959)	179	-
Food Poverty	-	40,625	(37,775)	(2,963)	113	-
Fuel Voucher Scheme – East Sussex	-	8,300	(7,911)	(508)	119	-
Fuel Vouchers Energy Redress (Round 7)	-	81,921	(81,097)	(963)	139	-
Help to Claim (CitA)	-	74,955	(68,516)	(6,633)	194	-
Household Support Fund	-	757,462	(751,487)	(6,109)	134	-
Kickstart	-	10,949	(9,558)	(1,398)	7	-
Littlehampton Bags of Help	-	833	(827)	(73)	67	-
MaPS	-	39,936	(36,391)	(3,667)	122	-
National Lottery – Home Visiting	-	75,143	(68,259)	(6,890)	6	-
Redress Winter Energy	-	14,510	(14,130)	(439)	59	-
Social Prescribing	-	50,281	(48,619)	(4,250)	2,588	-
Social Prescribing – Community Champions	-	19,699	(16,962)	(2,748)	11	-
Sussex Community Foundation	-	10,000	(8,840)	(1,355)	195	-
Tackling Fuel Poverty	-	26,432	(25,302)	(1,236)	106	-
Winter Grant Scheme	-	93,486	(93,224)	(499)	237	-
WSCC/EUG – Fuel Vouchers	-	68,000	(67,441)	(675)	116	-
TOTALS	-	1,663,900	(1,609,819)	(58,922)	4,841	-

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted Funds – Continued

<u>Movement in Funds</u> <u>2020/2021</u>	<u>Balances</u> <u>01.04.20</u>	<u>Incoming</u> <u>Funds</u>	<u>Expended</u> <u>Costs</u>	<u>Apportioned</u>	<u>Transfers</u> <u>between</u> <u>funds</u>	<u>Balances</u> <u>31.3.21</u>
BEIS – Advice Line & Webchat		29,200	(27,639)	(1,765)	204	-
BEIS – Equipment		7,630	(7,630)	-	-	-
BEIS – Innovation		16,667	(15,514)	(1,237)	84	-
Best Energy Savings Network	-	7,048	(6,524)	(523)	(1)	-
Big Energy Savings Winter	-	2,000	(1,888)	(126)	14	-
Coronavirus Crisis Fund	-	14,721	(13,837)	(1,031)	147	-
Dementia Outreach	-	7,200	(6,843)	(457)	100	-
Digital Money Coach	-	8,478	(8,035)	(519)	76	-
Domestic Violence – Financial Capability	-	1,950	(1,891)	(96)	37	-
Energy Advice Programme	-	13,110	(12,360)	(852)	102	-
Energy Redress (Round 8- Tackling fuel poverty)	-	52,194	(50,637)	(1,720)	163	-
Fuel Voucher Scheme (all)	-	85,093	(83,467)	(1,679)	53	-
Help to Claim (CitA)	-	74,391	(69,367)	(5,051)	27	-
LAW Clinic	-	417	(469)	(6)	58	-
MaPS	-	19,878	(18,741)	(1,186)	49	-
Midhurst Bags of Help	-	167	(169)	(2)	4	-
MS Society	-	5,032	(4,887)	(234)	89	-
National Lottery – Home Visiting	-	76,276	(71,553)	(4,851)	128	-
Social Prescribing	-	56,574	(53,987)	(3,431)	844	-
Winter Grant Scheme	-	213,556	(211,541)	(2,127)	112	-
TOTALS	-	691,582	666,979	26,893	2,290	-

Expended Costs

Costs where monies are paid out by or to other organisations or clients.

These include:-

Direct and apportioned salaries and direct expenses against the projects.

Apportioned costs

Costs are based on allocating expenses, office/IT, and premises costs on the ratio of employees directly managing each project compared to the total number of full-time employees.

Transfers between funds

These represent amounts transferred from unrestricted accumulated funds to finance any deficit on a restricted fund.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

The purpose of the restricted funds is as follows:

- **Arun Wellbeing Energy** - To work with households to move them out of fuel poverty or prevent them from falling into Fuel Poverty (particularly as a result of COVID-19 impacts) by providing home energy advice, support and guidance to improve health and wellbeing.
- **BEIS - Innovation (Cit A)** - To increase capacity and test new services to meet increased demand for advice across all channels during the pandemic.
- **BESN Energy & Lead** - Hold events providing consumers assistance with energy tariffs, benefits, and support available, ways to reduce energy bills and maximise energy efficiency.
- **Carbon Monoxide Advice Project** - Providing Carbon monoxide (CO) awareness discussions to clients and advising on tariff/supplier switching, fuel bill renegotiation and payment options for fuel debt.
- **CDC Debt Adviser** - Working with clients in council tax arrears and high-level debt to provide support, guidance to improve overall financial position.
- **CDC Energy Service** - To work with households to provide home energy support and guidance on well-being, to help people in fuel poverty or prevent people from falling into fuel poverty.
- **Connect Up** - Delivering the digital skills support sessions for 45 older people and arranging and running the weekly online meet ups for 45 older people.
- **Dementia Outreach** - Outreach service at Sage House Dementia support hub.
- **Digital Money Coach** - Workshops to provide digital skills to help clients manage their money online.
- **Energy Assistance Programme** - One to one advice to clients in fuel poverty or are in a fuel poverty risk group.
- **Energy Assistance Programme Consumer Project** - A referral pathway between the Consumer webchat advisers to a specialist energy adviser within local Citizens Advice.
- **Energy Redress Round 8** - Developing a regional energy advice service single point of contact. Training given to our core service advisers to upskill them in delivering energy advice and to make sure that they can recognise fuel poverty and offer light touch energy advice or refer to specialists if needed.
- **EU Settlement Scheme** - Helping clients to apply to the EUSS including late applications, challenging decisions and looking at alternative options and connecting to support.
- **Food Poverty** - Develop food coordination and support services to enable a move from food reliance to food resilience.
- **Fuel Voucher Scheme (East Sussex)** - Administrative support to Hastings LCA in issuing fuel vouchers to those facing a financial crisis.
- **Fuel Vouchers – Energy Redress round 7** - Administrative support in issuing fuel vouchers to those facing a financial crisis.
- **Help to Claim** - Providing face to face and telephone support to assist clients with their claims for Universal Credit.
- **Household Support Fund** - Grants to support those at risk of fuel poverty by helping with costs of fuel & water debts, providing warm clothing / household items & energy efficient white goods.
- **Kickstart** - Grants to support young people to get into work by providing a 6 month Fixed Term Contract with ACCA.
- **Littlehampton Bags of Help** – Supporting clients in the Littlehampton area.
- **MaPS** - Deliver debt advice to clients leading on to specialist case work.
- **National Lottery Home Visiting** - Home visits to provide advice to clients who are unable to visit a centre.
- **Redress Winter Energy** - Administrative support for the provision of fuel vouchers.
- **Social Prescribing** - Link workers, based in GP surgeries in Littlehampton, Rustington, East Preston and Angmering, to provide a holistic approach to patient's wellbeing.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Continued - The purpose of the restricted funds is as follows:

- **Social Prescribing – Community Champions** - Working with partner organisations to develop relationships & build trust across Arun communities & organisations to recruit & supervise community champions who will provide prescribed Coronavirus information to other residents.
- **Sussex Community Foundation** - Supervisor support for increased number in project workers and remote supervision as a result of Covid-19.
- **Tackling Fuel Poverty** - Joint project with Hastings LCA to provide a dedicated team of experienced utility advisors working in partnership with Health and Social care teams to provide practical and financial support to households in poverty. Including registration to the PSR, energy advice, access to key utility services including social tariffs, providing CO safety advice and access to CO alarms.
- **WSCC.EUG Fuel Vouchers** - Administrative support in issuing fuel vouchers.
- **Winter Grant Scheme** - Grants to support those at risk of fuel poverty by helping with costs of fuel and water debts, providing warm clothing/household items and energy efficient white goods

13 Constitution

The Company is limited by guarantee and has no share capital. Every member of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while he is a member or within one year after he ceases to be a member, such amount as may be required not exceeding £1.

14 Commitments under operating leases

At 31 March 2022 the Company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings 2022	Other 2022
Expiry date: -	£	£
Within one year	5,857	7,643
Between two and five years	-	8,370
	<u>5,857</u>	<u>16,014</u>
	Land and buildings 2021	Other 2021
Expiry date: -	£	£
Within one year	24,273	9,755
Between two and five years	7,211	14,864
	<u>31,484</u>	<u>24,619</u>

15 Designated Funds

There were no designated funds during 2021/2022.

16. Related Party Information

There were no related party transactions which require disclosure under FRS102 SORP 2019.

Accounts

**ARUN AND CHICHESTER CITIZENS ADVICE
BUREAU**

(The Company is Limited by Guarantee)

OPERATING AS:-

ARUN AND CHICHESTER CITIZENS ADVICE

**TRUSTEES' REPORT AND AUDITED FINANCIAL
STATEMENTS**

YEAR ENDED 31 MARCH 2021

Company No. 04787378

Registered Charity No. 1099640

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
"The Company"
ANNUAL REPORT 2020/2021

Trustees' Report

The Trustees present their report together with the audited financial statements for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and Financial Statements of the Company. The Financial Statements have been prepared in accordance with accounting policies set out in the notes to the Financial Statements and comply with the Company's governing document, 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 and Republic of Ireland effective from 1 January 2019.

Status and Administration

The Company is a registered charity (charity number 1099640) and a company limited by guarantee (company number 04787378). The maximum liability of each member is limited to £1. At 31 March 2021 the Bureau had 11 members.

The Company is governed by its Memorandum and Articles of Association issued on incorporation on 4 June 2003 and as amended in 2009. The Directors of the Charitable Company are its Trustees for the purposes of Charity Law.

Decision Making

The Company is governed by its Board of Trustees who set the policy of the charity. Policies are implemented by passing resolutions at the Annual General Meeting. The Board consists of elected Trustees and appointed Trustees. Elected Trustees are elected at Annual General Meetings and appointed Trustees are appointed at Ordinary meetings of the Board. The Board meets at least 6 times a year.

Trustee training and Induction

Potential new Trustees are sent details of the charity and a short Charity Commission brochure explaining trustees' responsibilities. New Trustees are provided with an induction pack which includes a fuller Charity Commission brochure and details of the charity. The Board looks to recruit Trustees who have skills helpful to the charity and offers training as required.

Review of Financial Position

At 31 March 2021, the Company held reserves of £327,691 (2020: £249,825) of which £327,691 (2020: £249,825) were unrestricted, representing the charities free reserves.

Unrestricted funds are funds raised, or grants awarded, to the charity with no restriction on use other than they must be used in furtherance of the charity's objectives and comply with the charity's normal financial management requirements.

Unrestricted Reserves Policy

The Trustees believe that the charity should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising. The Trustees consider that it would be prudent to set aside an amount equivalent to four months' (£230,082 as at 31st March 2021) operating expenditure.

Restricted reserves

The funds are restricted by the donor or funder and cannot be used for the general purposes of the charity. Their existence, and the sums of money therein, do not imply that there has been an underspend but may result from a variety of circumstances including timing differences between the charity's financial year and the funding year of the project concerned.

The reserves policy is monitored and reviewed by the Trustees annually.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

ANNUAL REPORT 2020/2021

Risk Management

The Trustees assess the major risks to which the company may be exposed and include operational, financial, regulatory, external and governance risks. This involves identifying the types of risk and putting systems in place to ensure that significant risks are recorded for subsequent monitoring. The Trustees remain satisfied that all insurable risks have been identified and adequately dealt with and that the company's exposure to other risks is kept at a minimum by good working practice by the management team, paid staff and volunteers.

Public Benefit

The current activities of the Company are detailed in the annual report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission guidance on public benefit when reviewing the charity's aims and objectives in planning future activities.

Trustees' Responsibilities

The Trustees, who are also the directors of the Company 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).

The law applicable to charities 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 2019 (FRS102);
- 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;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company 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 Company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities

Salary Policy

The Company has an internal pay structure for the various roles with each salary calculation being based on a collection of pay grades per hour relating to the specific role and capabilities. The pay structure provides a transparent framework for managing employees' salary, pay increases and career progression, as well as ensuring equal pay. There is an annual pay review but this does not guarantee an annual salary increase. If appropriate, and funding is available, an annual pay award may be made, which can:

- prevent the gap developing between current pay rates and market rates;
- stay in line (or close to) inflation rates where possible; and
- reward staff in the event of an organisational change.

Disclosure of information to the auditor

In so far as the Trustees are aware;

- There is no relevant audit information of which the Charitable Company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and was approved by the board on 11 October 2021

and signed on its behalf by:


Hugh Finlay - Chairman
11/10/21

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

Opinion

We have audited the financial statements of Arun and Chichester Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable Company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the annual trustees' report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charitable company and industry, and through discussion with the directors and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Statement of Recommended Practice for charities. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase income or reduce expenditure and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance and reviewing correspondence with relevant tax and regulatory authorities; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU**

the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed



**Kreston Reeves LLP
Statutory Auditor
A2 Yeoman Gate Yeoman Way Worthing West Sussex BN13 3QZ**

Date: .25th.October.2021.....

Kreston Reeves LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Accumulated Fund £	Restricted Funds £	2020/21 Total £	2019/20 Total £
Income and endowments from:-					
	2				
Donations and legacies		2,594	-	2,594	10,570
Charitable activities		355,093	685,039	1,040,132	589,930
Investments		967	-	967	1,552
Other Trading Activities		2,826	6,544	9,370	10,328
Total Income		361,480	691,583	1,053,063	612,380
Expenditure on	3				
Charitable activities		281,324	693,873	975,197	593,461
Total Expenditure		281,324	693,873	975,197	593,461
Net Income/(Expenditure)		80,156	(2,290)	77,866	18,919
Transfers between Funds	12	(2,290)	2,290	-	-
Net movement in funds		77,866	-	77,866	18,919
Reconciliation of funds:					
Fund Balances brought forward					
At 1 April 2020	10	249,825	-	249,825	230,906
Fund Balances carried forward					
At 31 March 2021	10	327,691	-	327,691	249,825

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
Company registration no. 04787378

BALANCE SHEET
AS AT 31 MARCH 2021

	Notes	2021 £	2020 £
Current assets			
Debtors and prepayments	8	90,547	57,036
Cash at bank and in hand		406,976	236,584
		<u>497,523</u>	<u>293,620</u>
Creditors: amounts falling due within one year	9	169,832	43,795
		<u>327,691</u>	<u>249,825</u>
Net current assets			
		327,691	249,825
Net assets		327,691	249,825
Funds			
Unrestricted accumulated fund			
General Fund		327,691	249,825
Designated Funds	15	-	-
Total unrestricted funds		<u>327,691</u>	<u>249,825</u>
Restricted funds	12	-	-
		<u>327,691</u>	<u>249,825</u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

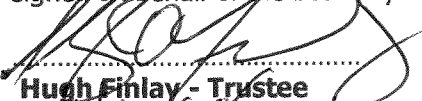
The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

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

The financial statements were approved by the board and authorised for issue on 11 OCTOBER 2021 and signed on behalf of the board by:

 11/10/21
.....
Hugh Finlay - Trustee


.....
Louise Martin - Trustee

**CASH FLOW STATEMENT
AS AT 31 MARCH 2021**

	2021 £	2020 £
Cash flows from Operating activities (note 1)		
Cash flows from financing activities:	169,425	(11,525)
Bank interest	967	1,552
	<u>967</u>	<u>1,552</u>
Net cash provided by financing activities.	967	1,552
Change in cash and cash equivalents in the year	170,392	(9,973)
Cash and cash equivalents at the beginning of the year	236,584	246,557
	<u>236,584</u>	<u>246,557</u>
Cash and cash equivalents at the end of the year	<u>406,976</u>	<u>236,584</u>

Note 1 – reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net Surplus / (deficit) (as per the Statement of Financial Activities)	77,866	18,919
Bank interest	(967)	(1,552)
Increase/(Decrease) in debtors	(33,511)	(36,883)
Increase/(Decrease) in creditors	126,037	7,991
	<u>126,037</u>	<u>7,991</u>
Net cash provided by operating activities	<u>169,425</u>	<u>(11,525)</u>

Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	236,584	170,392	406,976
	<u>236,584</u>	<u>170,392</u>	<u>406,976</u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting Policies

Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention, and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it appears from 1 January 2019. The Financial Statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of the Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Going concern

The core funding in 2020/2021 amounted to £312,891 which is 30% of the charities income. A Core funding contract is in place until 2022 and work is currently being undertaken on the bid for the next core contract although dates for submission have not yet been confirmed. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore have prepared the financial statements on a going concern basis.

Income and endowment

All incoming funds are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Grants are recognised in the year in which they are receivable.

Other trading activities include the provision of office accommodation at a reduced rent.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a category. All costs have been allocated on a basis consistent with the use of the resource.

Expenditure on equipment

Expenditure of £2,500 or less on any individual equipment is charged as an expense in the Statement of Financial Activities. Computer upgrades and furniture/equipment replacements are written off in the year of purchase.

Apportionment of expenses and support allocation

Expenditure has been apportioned to charitable expenditure on the basis of direct apportionment. Where allowed under the terms of the grant, volunteer costs are included as an expense apportioned on a percentage of full-time equivalents. Support costs are allocated to each fund based on the full time equivalent of staff working on that fund. This percentage is applied to the cost incurred.

Pension contributions

The Company make pension contributions to one employee on a defined contribution basis and the Auto enrolment pension scheme (NEST) is provided for all other eligible employees and is charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid are shown as either accruals or prepayments at the year-end.

Taxation

The Company is a registered charity and is exempt from taxation (except for Value Added Tax) on its income and capital gains applied for charitable purposes.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are used in accordance with specific restrictions imposed by the donors. The purpose of each restricted fund is set out in note 12.

Leasing

Rentals applicable to operating leases where substantially all of the benefits and the risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

Deferred Income

Deferred income represents the amounts receivable for the future periods, as specified by the donors or grant makers, and is related to incoming resources in the period for which it has been received.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting Policies continued

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from this impairment are recognised in expenditure.

2	Income	Unrestricted £	Restricted £	2020/21 Total £	2019/20 Total £
	<u>Donations and legacies</u>	<u>2,594</u>	<u>-</u>	<u>2,594</u>	<u>10,570</u>
	<u>Charitable activities</u>				
	Grants and other funding:				
	Grants:-				
	Local Authorities and Councils:				
	West Sussex County Council (WSCC)	113,772	-	113,772	113,772
	WSCC LAN Project	-	-	-	11,667
	WSCC Fuel Voucher Scheme (Your Energy Sussex)	-	6,500	6,500	5,000
	WSCC Crisis Fund – Fuel Vouchers	-	32,000	32,000	-
	WSCC /DWP – Winter Grant Scheme	0	213,556	213,556	-
	Arun District Council	117,020	-	117,020	117,020
	Chichester District Council	82,099	-	82,099	80,074
	Chichester District Council (Law Clinic)	-	417	417	2,500
	Chichester District Council (Digital Money Coach)	-	8,478	8,478	2,129
	City, Town and Parish	11,550	-	11,550	11,575
	East Preston Parish Council (Outreach)	-	-	-	1,583
	Notional Rents - Benefit in Kind	26,000	-	26,000	26,000
		<u>350,441</u>	<u>260,951</u>	<u>611,392</u>	<u>371,320</u>
	Grants:-				
	Bognor Bags of Help	-	-	-	2,000
	Chichester Family Centre	-	-	-	4,990
	Citizens Advice (Energy – EAP/BESW/BESN)	-	22,158	22,158	23,640
	Citizens Advice (Help to Claim)	-	74,391	74,391	71,847
	Citizens Advice (BEIS Innovation)	-	16,667	16,667	-
	Citizens Advice (BEIS Remote Working)	-	7,630	7,630	-
	Citizens Advice (BEIS Advice Line/Webchat)	-	29,200	29,200	-
	Citizens Advice (MaPS Debt Advice)	-	19,878	19,878	-
	Dementia Outreach	-	7,200	7,200	3,000
	Domestic Violence (Financial Capability)	-	1,950	1,950	4,050
	Energy Redress (Round 8 - Tackling Fuel Poverty)	-	52,194	52,194	-
	Energy Redress (Fuel Vouchers)	-	40,050	40,050	-
	Home visiting	-	-	-	15,000
	MS Society	-	5,032	5,032	6,488
	Midhurst Bags of Help	-	167	167	1,833
	National Lottery (Home Visiting)	-	76,276	76,276	25,614
	Sussex Community Foundation – (Coronavirus Crisis Fund)	-	14,721	14,721	-
	Other Grants (including Ford, Cita)	4,652	-	4,652	5,863
	Retrofit Works	-	-	-	7,200
	Social Prescribing	-	56,574	56,574	47,085
		<u>355,093</u>	<u>685,039</u>	<u>1,040,132</u>	<u>589,930</u>
	<u>Investments</u>	<u>967</u>	<u>-</u>	<u>967</u>	<u>1,552</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

<u>Other Trading Activities:</u>				
Room Hire/Admin costs	450	6,544	6,994	1,488
Student Placements	2,376	-	2,376	1,624
Fundraising Activities	-	-	-	7,066
Lloyds Bank – Goodwill gesture	-	-	-	150
	<u>2,826</u>	<u>6,544</u>	<u>9,370</u>	<u>10,328</u>
Total Income	<u>361,480</u>	<u>691,583</u>	<u>1,053,063</u>	<u>612,380</u>

Where appropriate, the rent and grant income figures include the value of free or subsidised accommodation. The restricted income in 2020/21 is in respect of charitable activities and this totalled £685,039 and other trading activities restricted income of £6,544. In 2019/2020 the only restricted income related to charitable activities and totalled £235,626.

3	Expenditure on	Unrestricted £	Restricted £	2020/21 £	2019/20 £
	<u>Charitable activities</u>				
	Salaries, NI and Employer's Pension contribution	202,413	386,113	588,526	422,770
	Staff and volunteer costs	3,903	-	3,903	25,644
	Office plus premises expenses	41,913	48,806	90,719	108,333
	Nominal Rent	26,000	-	26,000	26,000
	Governance costs (note 4)	7,096	-	7,096	7,081
	Publicity & Promotional	-	-	-	75
	80 th Birthday Gala	-	-	-	3,558
	Fuel Vouchers	-	58,742	58,742	-
	Winter Grant Scheme	-	181,399	181,399	-
	Energy Redress – Fuel Vouchers	-	18,762	18,762	-
	Technology Doesn't Byte	-	50	50	-
		<u>281,325</u>	<u>693,872</u>	<u>975,197</u>	<u>593,461</u>

In 2019/20 the only restricted expenditure related to charitable activities and totalled £260,735.

4	Governance costs	2020/21 £	2019/20 £
	Audit fees	6,330	5,880
	Other	141	538
	Bank Charges	103	166
	Legal and Professional fees	522	497
	Trustee Expenses (detailed below)	-	-
	Total	<u>7,096</u>	<u>7,081</u>

5	Staff Costs	2020/21 £	2019/20 £
	Wages and salaries	538,336	389,055
	Social security costs	39,911	26,552
	Pension costs	10,279	7,163
		<u>588,526</u>	<u>422,770</u>

Staff costs include Salaries, Employers National Insurance Contributions and Employers Pension Contributions. The average monthly number of employees during the year.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Staff Costs - Continued

	Full time equivalent		Total staff numbers	
	2020/21 Number	2019/20 Number	2020/21 Number	2019/20 Number
General / Admin staff	8.27	9.85	10	12
National Lottery -Home Visiting	2.01	2.01	4	4
LAN	-	0.58	-	2
Winter Grant Scheme	3.20	-	4	-
Energy Projects	2.50	0.50	6	2
Help to Claim	1.50	1.94	3	4
Social Prescribing	1.92	1.92	2	2
Other small projects	2.20	0.70	3	2
Totals	21.6	17.50	32	28

No remuneration was paid, or other benefits received by any trustee, or any person connected with any trustee.

The Trust considers its key management personnel comprise of the Chief Executive Officer, Finance Manager, Operations Manager, Projects Manager and Campaigns & Communications Manager. The total employment benefits including employer pension contributions of the key management personnel were £172,566 (2020 £122,099). No employees had employee benefits in excess of £60,000 (2020: none)

6	Net income/(expenditure) for the year	2020/21 £	2019/20 £
	Auditor's remuneration:		
	Audit fees	(6,330)	(5,880)
	Bank interest	967	1,552
	Operating leases – equipment	(24,584)	(35,043)

7 Pension Commitments

An Auto Enrolment Workplace Pension with NEST is provided for all eligible employees. The pension cost shown in note 5 to the accounts for the period represents contributions payable by the company and amounts to £10,279 (2020: £7,163). There are no amounts outstanding at the year-end (2020: £nil).

8	Debtors and prepayments	2020/21 £	2019/20 £
	Debtors	84,634	52,301
	Deposit on lease	1,725	1,725
	Prepayments	4,188	3,010
		<u>90,547</u>	<u>57,036</u>

9	Creditors: Amounts falling due within one year	2020/21 £	2019/20 £
	Trade creditors	41,194	7,230
	Accruals	7,996	6,949
	Taxation and social security costs	11,715	7,489
	Deferred Income	108,927	22,127
		<u>169,832</u>	<u>43,795</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Creditors: Amounts falling due within one year - Continued

Deferred income	2020/21 £	2019/20 £
Deferred income at 1 April 2020	22,127	17,169
Resources deferred during the year	108,927	22,127
Amounts released from previous periods	(22,127)	(17,169)
	<u>108,927</u>	<u>22,127</u>

Deferred income relates to income received during the year that relates to projects carried out post year end.

10 Funds

	Unrestricted Accumulated Funds £	Restricted Funds £
As at 1 April 2020	249,825	-
Net movement in funds	77,866	-
At 31 March 2021	<u>327,691</u>	<u>-</u>

11 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total £
Current assets	497,523		497,523
Creditors: amounts falling due within one year	(169,832)	-	(169,832)
	<u>327,691</u>	<u>-</u>	<u>327,691</u>

Restricted fund assets are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed. (See note 12)

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held, to be applied for specific purposes.

<u>Movement in Funds</u> <u>2020/2021</u>	<u>Balances</u> <u>01.04.20</u>	<u>Incoming</u> <u>Funds</u>	<u>Expended</u> <u>Costs</u>	<u>Apportioned</u>	<u>Transfers</u> <u>between</u> <u>funds</u>	<u>Balances</u> <u>31.3.21</u>
BEIS – Advice Line & Webchat		29,200	(27,639)	(1,765)	204	-
BEIS – Equipment		7,630	(7,630)	-	-	-
BEIS – Innovation		16,667	(15,514)	(1,237)	84	-
Best Energy Savings Network	-	7,048	(6,524)	(523)	(1)	-
Big Energy Savings Winter	-	2,000	(1,888)	(126)	14	-
Coronavirus Crisis Fund	-	14,721	(13,837)	(1,031)	147	-
Dementia Outreach	-	7,200	(6,843)	(457)	100	-
Digital Money Coach	-	8,478	(8,035)	(519)	76	-
Domestic Violence – Financial Capability	-	1,950	(1,891)	(96)	37	-
Energy Advice Programme	-	13,110	(12,360)	(852)	102	-
Energy Redress (Round 8- Tackling fuel poverty)	-	52,194	(50,637)	(1,720)	163	-
Fuel Voucher Scheme (all)	-	85,093	(83,467)	(1,679)	53	-
Help to Claim (CitA)	-	74,391	(69,367)	(5,051)	27	-
LAW Clinic	-	417	(469)	(6)	58	-
MaPS	-	19,878	(18,741)	(1,186)	49	-
Midhurst Bags of Help	-	167	(169)	(2)	4	-
MS Society	-	5,032	(4,887)	(234)	89	-
National Lottery – Home Visiting	-	76,276	(71,553)	(4,851)	128	-
Social Prescribing	-	56,574	(53,987)	(3,431)	844	-
Winter Grant Scheme	-	213,556	(211,541)	(2,127)	112	-
TOTALS	-	691,582	(666,979)	(26,893)	2,290	-

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted Funds – Continued

<u>Movement in Funds</u> <u>2019/2020</u>	<u>Balances</u> <u>01.04.20</u>	<u>Incoming</u> <u>Funds</u>	<u>Expended</u> <u>Costs</u>	<u>Apportioned</u>	<u>Transfers</u> <u>between</u> <u>funds</u>	<u>Balances</u> <u>31.3.21</u>
Best Energy Savings Network	-	7,000	(5,612)	(1,451)	63	-
Big Energy Savings Week	-	2,000	(1,694)	(317)	11	-
Bognor & Midhurst Bags of Help	-	3,833	(3,043)	(806)	16	-
Chichester Family Centre	-	4,990	(3,948)	(1,140)	98	-
Dementia Outreach	-	3,000	(2,594)	(414)	8	-
Digital Money Coach	-	2,129	(1,690)	(443)	4	-
Domestic Violence – Financial Capability	-	4,050	(3,179)	(997)	126	-
East Preston Outreach	-	1,583	(1,310)	(298)	25	-
Energy Advice Programme	-	14,640	(11,988)	(2,698)	46	-
Help to Claim (CitA)	-	71,847	(57,158)	(16,798)	2,109	-
Fuel Voucher Scheme	-	5,000	(4,157)	(848)	5	-
Home Visiting	-	15,000	(11,091)	(3,917)	8	-
LAN Project	-	11,667	(9,526)	(2,149)	8	-
LAW Clinic	-	2,500	(1,893)	(615)	8	-
MS Society	-	6,488	(6,148)	(350)	10	-
National Lottery	-	25,614	(20,601)	(5,046)	33	-
Retrofit Works	-	7,200	(6,309)	(922)	31	-
Social Prescribing	-	47,085	(55,442)	(14,143)	22,500 (Designated Funds)	-
TOTALS	-	235,626	(207,383)	(53,352)	25,109	-

Expended Costs

Costs where monies are paid out by or to other organisations or clients.

These include:-

Direct and apportioned salaries and direct expenses against the projects.

Apportioned costs

Costs are based on allocating expenses, office/IT, and premises costs on the ratio of employees directly managing each project compared to the total number of full-time employees.

Transfers between funds

These represent amounts transferred from unrestricted accumulated funds to finance any deficit on a restricted fund.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

The purpose of the restricted funds is as follows:

- **BEIS - Advice Line & Webchat (Cit A)** - To increase capacity to provide advice via telephone and webchat during the pandemic whilst the face-to-face service were closed.
- **BEIS - Equipment (Cit A)** - To purchase remote working equipment to enable the organisation to increase capacity to meet the increased demand on services across all channels during the pandemic.
- **BEIS - Innovation (Cit A)** - To increase capacity and test new services to meet increased demand for advice across all channels during the pandemic.
- **Best Energy Savings Network** - Hold events providing consumers assistance with energy tariffs, benefits and support available, ways to reduce energy bills and maximise energy efficiency.
- **Big Energy Savings Week** - To hold external events to provide consumers assistance on such matters as energy tariffs, benefits and support available, ways to minimise bills and maximise energy efficiency.
- **Coronavirus Crisis Fund** - To provide additional supervisor support for remote services as demand increased during the pandemic.
- **Dementia Outreach** - Outreach service at Sage House Dementia support hub.
- **Digital Money Coach** - Workshops to provide digital skills to help clients manage their money online.
- **Domestic Violence- Financial Capability** - Financial capability support at local safe houses/refuges to those affected by domestic violence.
- **Energy Advice Programme** - One to one advice to clients in fuel poverty or are in a fuel poverty risk group.
- **Fuel Voucher Scheme** - Administrative support in issuing fuel vouchers to those facing a financial crisis.
- **Help to Claim** - Providing face to face and telephone support to assist clients with their claims for Universal Credit.
- **Law Clinic** – Contribution to provision of administrative support to referrals made to the Law Clinic for residents in the Chichester district.
- **MaPS** - Deliver debt advice to clients leading on to specialist case work.
- **Midhurst Bags of Help** - Outreach advice service to Midhurst residents.
- **M S Society** - Assisting clients with Multiple Sclerosis who require benefits advice in centres or as a home visit.
- **National Lottery Home Visiting** - Home visits to provide advice to clients who are unable to visit a centre.
- **Social Prescribing** - Link workers, based in GP surgeries in Littlehampton, Rustington, East Preston and Angmering, to provide a holistic approach to patient's wellbeing.
- **Winter Grant Scheme** - Grants to support those at risk of fuel poverty by helping with costs of fuel and water debts, providing warm clothing/household items and energy efficient white goods.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

13 Constitution

The Company is limited by guarantee and has no share capital. Every member of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while he is a member or within one year after he ceases to be a member, such amount as may be required not exceeding £1.

14 Commitments under operating leases

At 31 March 2021 the Company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings 2021	Other 2021
Expiry date: -	£	£
Within one year	24,273	9,755
Between two and five years	7,211	14,864
	<u>31,484</u>	<u>24,619</u>

	Land and buildings 2020	Other 2020
Expiry date: -	£	£
Within one year	26,809	9,933
Between two and five years	53,067	24,322
	<u>79,876</u>	<u>34,255</u>

15 Designated Funds

There were no designated funds during 2020/2021.

16. Related Party Information

There were no related party transactions which require disclosure under FRS102 SORP 2019.