

**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.

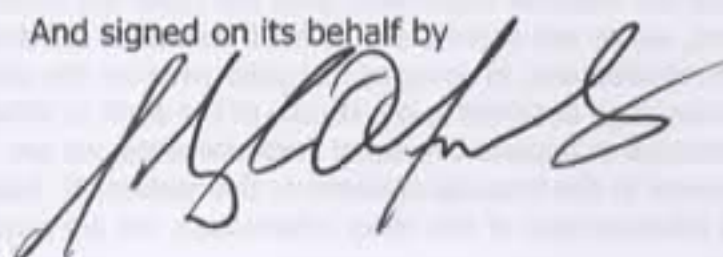
Disclosure of information to the auditor

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

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

Selsey Community Forum	-	750	750	-
Sussex Community Foundation	-	10,000	10,000	10,000
Tackling Fuel Poverty (SSEN, SGN, UK Power, Stnn, 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
	<hr/>	<hr/>
	4,000	9,149
	<hr/>	<hr/>
	Land and buildings 2022	Other 2022
Expiry date: -	£	£
Within one year	5,857	7,643
Between two and five years	-	8,370
	<hr/>	<hr/>
	5,857	16,014
	<hr/>	<hr/>

**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.