

**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.

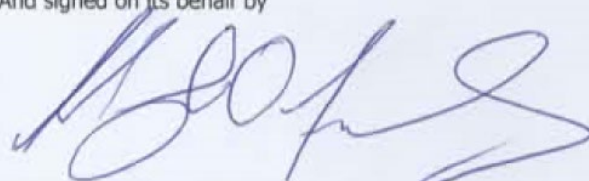
Disclosure of information to the auditor

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.

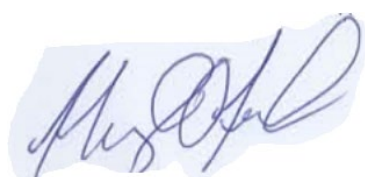
BALANCE SHEET
AS AT 31 MARCH 2024

	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		<u>1,329,017</u>	<u>687,124</u>
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	
		<u>1,329,017</u>	<u>687,124</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 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

	2023/24	2022/23
	£	£
6. Net income for the year		
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.