

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

England & Wales · Charity number 1116660

Details

Other names	CENTRAL AND SOUTH SUSSEX CITIZENS ADVICE BUREAU, CENTRAL SUSSEX CITIZENS ADVICE BUREAU, HORSHAM AND DISTRICT CITIZENS ADVICE BUREAU
Status	Registered
Legal form	Charitable company
Company number	05551406
Registered	2006-11-07
Register	View on the Charity Commission register

Contact

Address	Citizens Advice Bureau Lower Tanbridge Way Horsham West Sussex RH12 1PJ
Phone	01403261916
Email	busres@westsussexcab.org.uk
Website	https://www.advicewestsussex.org.uk

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN HORSHAM DISTRICT AND SURROUNDING AREAS ('THE AREA OF BENEFIT') BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY, SICKNESS AND DISTRESS.

Activities: To provide the advice people need for the problems they face. To improve the policies and practices that affect peoples lives.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** HORSHAM DISTRICT AND SURROUNDING AREAS
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,716,180	£2,653,310	£1,380,471	72
2024-03-31	£2,640,465	£2,507,741	£1,317,602	73
2023-03-31	£2,344,762	£2,274,250	£1,184,878	75
2022-03-31	£2,163,411	£1,945,017	£1,114,367	74
2021-03-31	£1,830,908	£1,614,369	£895,973	52

Trustees

Name	Role	Appointed
CAROL BURNS	Chair	2025-09-24
Alex Ross		2021-11-01
Anthony Book		2020-07-28
Ian Morris Bretman		2022-11-16
Leslie Buckett		2023-02-23
Mike Jones		2019-08-26
Nicholas Johnson		2024-11-25
Nick Clay		2018-04-25
Rita Protopapa		2025-02-12
Xia Yang		2025-09-23

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

England & Wales - Charity number 1116660

Accounts



in West Sussex
North South East

Citizens Advice in West Sussex (North, South, East)

A company limited by guarantee.

Trustees Report and Financial Statements For the Year Ended 31st March 2025

Company No. 05551406

Registered Charity No. 1116660



Citizens Advice in West Sussex (North, South, East)

Contents of the Trustee Report and Financial Statements

For the year ended 31 March 2025

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Reference and Administrative Details for the Year Ended 31 March 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019).

Trustees

Mike Jones	Interim Chair	
Sarah Trowbridge	Vice Chair	
Nick Clay	Treasurer	
Anthony Ashton	Trustee	<i>Appointed 12th February 2025 resigned June 2025</i>
Tony Book	Trustee	
Ian Bretman	Trustee	
Les Bucket	Trustee	
Hannah Freeman	Trustee	<i>Resigned 9th July 2024</i>
Amir Paz-Fuchs	Trustee	<i>Resigned 22nd April 2024</i>
Nicholas Johnston	Trustee	<i>Appointed 25th November 2024</i>
Rita Protopapa	Trustee	<i>Appointed 12th February 2025</i>
Alex Ross	Trustee	
Carol Burns	Trustee and Chair designate	<i>Appointed 21 July 2025</i>

Chief Executive Officer Emma Cross

Senior Statutory Auditor Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
RH10 1HT

Registered Office Citizens Advice in West Sussex
Lower Tanbridge Way
Horsham
RH12 1PJ

The company also operates from offices in East Grinstead, Haywards Heath, Crawley, Horsham, Worthing and Shoreham-by-Sea.

Bankers CAF Bank
25 Kings Hill Avenue, Kings Hill
West Malling, Kent ME19 4JQ

Registered company number 05551406

Registered charity number 1116660

Chairs Report



Welcome to the annual report of Citizens Advice in West Sussex (North, South, East) (CAWS).

Some of the report meets our statutory requirement to declare the financial position of the charity to assure our stakeholders that we are stable, solvent and here for the long term. But it also allows us to set out what we do with an assessment of our impact.

We exist to provide free, impartial advice to help the residents of our patch of West Sussex to live their lives in the way that suits them. The advice is delivered online, by phone and face-to-face at one of our offices or outreach locations. In the year to March 2025, we provided advice to 40,000 clients, each of whom frequently had several problems, giving a total of about 100,000 problems solved. High on the list of enquiries are those relating to claims for benefits and in particular disability benefits. We have seen rises in the number of people seeking help with housing and the continuing pressure on families of the cost of living.

None of this would be possible without people and funds. CAWS has a dedicated and diligent paid staff of 77 supported by a band of multi-talented volunteers numbering 254. My thanks go to all of them and I hope they achieve satisfaction knowing what an essential service they provide. Thank you.

We give advice to people with money worries and have similar increasing concerns as an organisation. We depend on all our funders, especially West Sussex County Council and the District and Borough Councils for Adur, Crawley, Horsham, Mid-Sussex and Worthing all of whom are very supportive of Citizens Advice with their respective treasuries.

While I am thanking groups of people, I must include one more group and an individual. The individual is, of course, CEO Emma Cross who has successfully lead CAWS though another tough year. Thank you, Emma, and particularly for the sound advice you have given me personally.

And that nicely brings me to why I am writing this introduction to our annual report. I became interim chair in unusual circumstances about a year ago. I had not sought the role of chair, but I can assure you it has been an experience - at times exhilarating, at times frustrating but always challenging. That leads to the last group. My sincere thanks to my colleagues on the Trustee Board who first put trust in me to take over and always provided me with whole-hearted support, while continuing to provide dedicated strategic oversight of CAWS.

Enough of the past, I think! We have recruited and now installed a new Chair, brought in from outside with great experience of governance and the charity sector and I am pleased to hand the baton to Carol Burns, under whose leadership I expect CAWS to thrive.



Mike Jones – Interim Chair

CEO Report



This past year has brought both challenges and opportunities, and I want to begin by sincerely thanking our incredible staff, volunteers, and partners for their dedication in delivering real impact for the people we support.

Over the past five years, it's been a privilege to witness the passion and energy that drives our work—especially during such a critical time. From launching new initiatives like our domestic support pilot, language cafés, training programmes and expanding our foodbank partnerships, to deepening collaboration with others, we've continued to respond to growing and complex needs in our communities.

Thanks to this collective effort, we've helped prevent homelessness, tackled food and fuel poverty, and brought hope to families facing tough times. The problems are not going away—but neither is our commitment.

As we face a future shaped by funding pressures and rising demand, I'm proud that the work we're doing now is building a more sustainable, impactful, and innovative charity for the years ahead.

I'd also like to extend heartfelt thanks to our Interim Chair, Mike Jones, whose leadership brought calm, stability and a trusted voice of support. His guidance—always focused on solutions and the needs of our clients, people and funders—made a real difference.

We now look forward with renewed optimism to working with our new Chair, the Board, our staff, volunteers and partners to meet the future with confidence—and continue making a lasting difference where it's needed most.



Emma Cross - CEO

Report of the Trustees for the year ended 31 March 2025

About Citizens Advice in West Sussex (North, South, East)

Who are we?

We are an independent registered Charity and not for profit Company, limited by guarantee and member of the national Citizen's Advice network.

Our Vision:

Our community is empowered and thrives, because everyone has access to quality information, advice and support, given by their communities, where the system works, and inequalities are reduced.

Our Mission

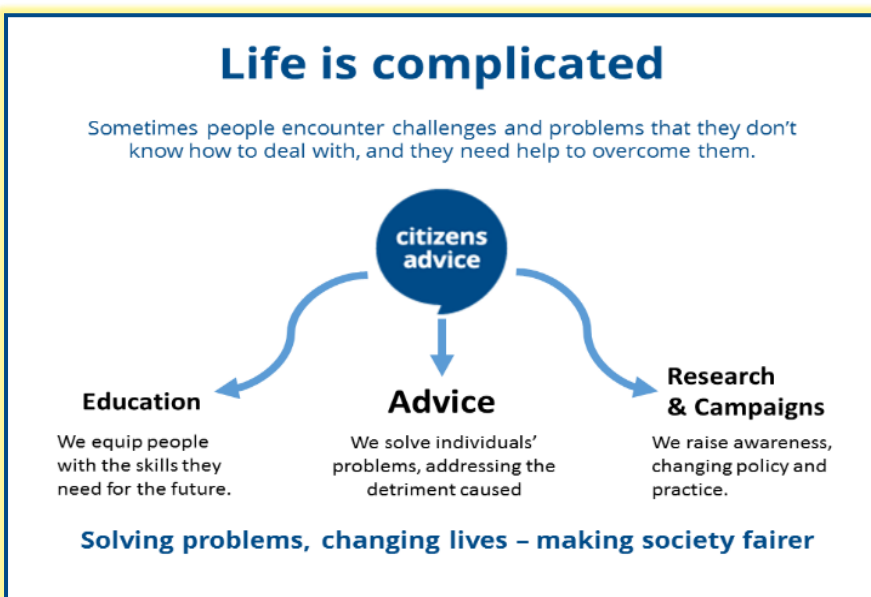
To provide high quality information and advice for our community by our community, so people know their rights and responsibilities, and we influence system change through sharing our insight and giving our community a voice.

What do we do?



Anyone can have a problem, and problems have the capacity to affect other aspects of people's lives and wellbeing.

Citizens Advice in West Sussex (North, South, East) (CAWS) continues to positively affect our residents' livelihoods by exploring solutions to the problems they face, from housing to debt, employment, benefits and more.



Through our dedicated team of 77 paid staff and 254 volunteers, we ensure that essential information and advice are available in times of need to prevent issues from escalating and to help individuals recover from crises. Our telephone and digital services are accessible to all West Sussex residents, while our face-to-face services across the county, including in Crawley, Horsham, Haywards Heath, East Grinstead, Worthing, and Shoreham-by-Sea, provide personalised support when and how it is needed.

We offer outreach services at various locations to ensure our face-to-face support is accessible to those who often face barriers to telephone and digital-based channels. In partnership with Arun and Chichester Citizens Advice, our countywide service includes centres in Bognor Regis and Chichester, extending our reach to residents in the West.

"All your hard work and dedication to my plight is very much appreciated by me. So a huge thank you. I am delighted, I can now finally breath out. It's thanks to you, all your hard work and the encouragement that you have given me, that has culminated in a positive financial outcome. So, a huge thank you for helping me all the way."

A client

Beyond our Community Advice Service, we deliver numerous significant services and projects funded by partners such as Macmillan Cancer Support, the Trussell Trust, the Department for Work and Pensions (DWP), and the National Lottery. These projects provide specialised advice, targeting individuals at increased risk of poverty, health deterioration, and other vulnerabilities. Additionally, we collaborate with National Citizens Advice on research projects to influence social policy changes that will improve lives.

Our charity's role is more critical than ever. The need for our services to support the residents of West Sussex is ongoing and significant. As you read this report, we hope you will appreciate the valuable services we have provided over the year leading up to March 2025.

What have we achieved during the last year?



40,690 people helped with
138,975 problems



24,316
Emails sent to clients



240 volunteers



163,049
website page visits



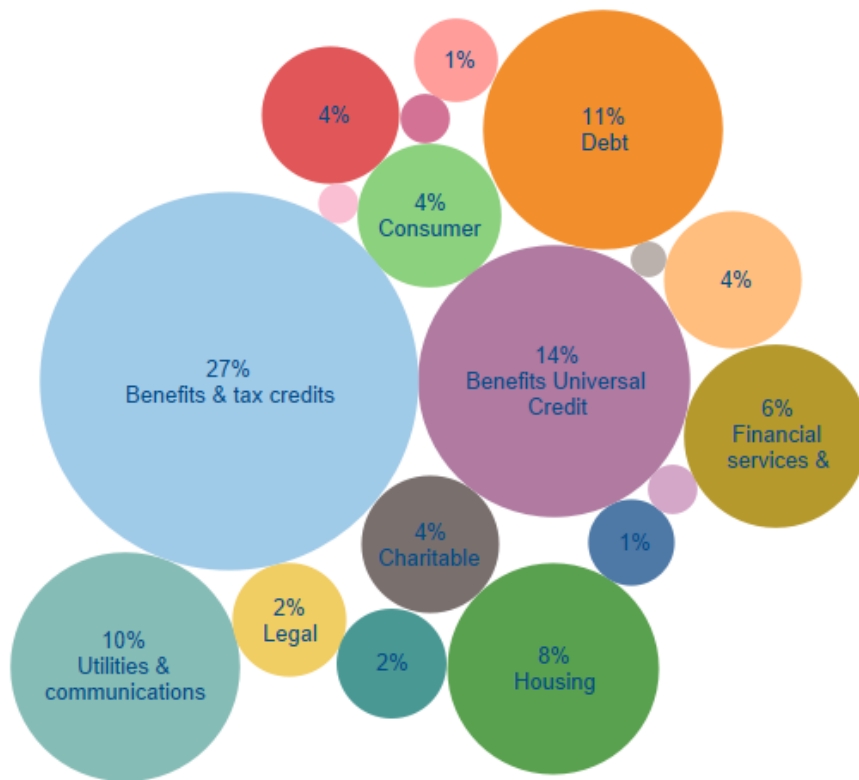
30,194
Telephone calls answered



9 out of 10
Clients would recommend us

40,690 people came to us for help with **138,975** problems. We have seen more people coming to us with 26% more issues, whilst a lower increase compared to last year, it shows demand is continuing to increase as result of ongoing cost of living and post-covid recovery in our systems. However we expect to see a decrease in the following years as we focus services on meeting more complex needs and expected reduction in some funding streams such as Help through Hardship.

Below is a breakdown of the main advice enquiry areas our clients have been seeking support from us during the past year.



Our **Money Advice and Pension Service (MAPS)**, funded via the Department for Work and Pensions and commissioned through the National network, . As part of the national network of Citizens Advice, we are pleased to have hosted 9 **Help to Claim** advisors which has the added benefit of maintaining expert knowledge and skills within the local service.

However, our headline statistics for 2024/25 only demonstrate part of the story of our reach and impact. Behind every number is a person in need who we helped to improve their lives and reduce short and long-term inequalities.

Case Story – Beccy*

***Not real name**

"What an incredible outcome! I cannot begin to thank you enough for everything you've done."

Beccy* received £2,600 in a Universal Credit back payment after following interventions from our dedicated Macmillan benefit advisor to ensure she received the right level of help.

Beccy was admitted into hospital after extensive surgery to treat cancer, she was signed off work by her Doctor for three months to recover from this extensive treatment. Her only income was statutory sick pay.

As Beccy had a low income and no savings, sufficient income during a very difficult time of poor health and recovery was vital. Since she had never claimed Universal Credit before, she was confused about what to do and what should happen.

We identified that she was missing out on additional support and identified an error in her Universal Credit claim resulting in Beccy being underpaid.

Due to the legal complexities, our Macmillan Benefits Advisor prepared a submission with evidence and legal arguments, they represented Beccy at the Independent Social Security Appeal.

The Tribunal Judge agreed an error had been made and reversed the refusal, ensuring Beccy received the money she was entitled to. The Judge recognised the efforts and work put in by the advisor which made this possible.

Beccy has since been able to pay back some debts incurred during that period.

The client never expected a positive outcome, stating:

"This case highlights that without people like you suspicious that human error has occurred it can easily go unnoticed with the benefit lost forever. One thousand thanks. I will miss you."

Advice Trends in 2024/25

Over the past year, demand for our advice has continued to exceed pre-covid levels due in part because of ongoing cost of living pressures but met because of the additional funding secured. We have responded with a range of offers including proactive information and awareness raising to over 92,000 people. Information, advice and crisis support such as food and fuel vouchers, Charity and Household Support Fund Grants, advice and casework to 40,690 residents. We are seeing more clients returning for help with new or unresolved issues such as delays in benefit claims and complex primary problems.

Our work has wider public benefit, preventing problems from escalating and causing long-term detriment such as homelessness, or unmanaged debt. Our interventions deliver value by reducing expensive crisis support and empowering people to take control of their lives. Much of our work tackles the root causes of these issues by reducing socio-economic inequalities and tackling the social determinants of health. For example, welfare benefits still remain the largest proportion of our work, representing **48%** of enquiries after an uptick of **35%** from the previous year. 14% of all benefit enquiries relate to Personal Independent Payments (PIP), so people can afford the extra costs related to their health condition such as transport and access to carers.

This is just one example of how we help improve people's quality of life, independence, health and financial wellbeing. Moreover, these advice patterns highlight a demand for further support with financial sustainability and resilience. Just under 1 in 10 (8%) of enquiries are a debt related issue, most notably fuel debts at 16% and Council Tax Arrears 15%.

- **For every £1 invested in our service in 2024/25 we generated £45.31**
- **£12,609,730** of fiscal value through a reduction in health service demand, homelessness support and out of work benefits.
- **£52,338,388** value to the people we help
- **£5,770,779** savings to the health services, excluding suicide prevention
- **£97,301,155** public value for wider economic and social benefits improving wellbeing
- **£823,789** value of volunteering to the charity

We couldn't do this without the help of **2 very important groups** of supporters – our **volunteers** and our **funders**.

Our Funders

We are grateful to our project and programme funders, whose contributions allow us to achieve more than would be possible with our core funding alone.

During 2024/25 our specialist projects included:

- The Money and Pensions Service (MAPS) – a specialist debt advice service with blended channels including in person
- Macmillan Welfare Rights Advice - a specialist benefits advice and casework service with co-location at some hospitals
- Help through Hardship Helpline – funded by the Trussell Trust to give income maximisation and budgeting help with food vouchers
- Trussell Trust Foodbank – in person advisors at Foodbanks to maximise income and manage debts
- Help to Claim Universal Credit – advice and help to make applications for benefit
- FCDO Chagossian Support Project
- Crawley Connects – lottery funded advice and casework for migrant residents in Crawley
- Local Authority Homelessness Prevention – working with Housing teams
- Energy Advice – 1-1 and group sessions to make energy savings and access grants
- Community Engagement – connecting residents to information, services and give a voice to shape support
- NHS Disparities research and policy change
- Pro Bono law students - University of Sussex programme for law student placements in the service

Our Volunteers

We rely on our team of over 254 active volunteers who support our 77 employed staff.

Our volunteers find it rewarding to be involved in our work, not least from seeing the impact they have on the lives of our clients.

In 2024/25

- 158 new volunteers recruited during the year and 19 went onto paid work.
- 41 volunteers have been with us for 5 years or more.
- 1654 hours of training provided.

On average, our volunteers give 6 hours per week to supporting their community– that is 1,494 hours per week.

All volunteers take part in extensive initial and ongoing training to acquire the additional skills and knowledge in order to provide advice to our clients.

If you are interested in finding out more about volunteering for us, or if you are a funder who would like to explore funding and training opportunities, please contact

communications@westsussexcab.org.uk

Equity, Diversity and Inclusion

Reducing inequalities is at the core of our mission and identity. This past year, we continued to implement our social justice initiatives focused on equity, diversity, and inclusion (EDI) across our service delivery, people and policy influence. Key achievements for 2024/25 include:

- Expanding community engagement through funded projects that explore local residents' experiences, contributing to NHS disparity boards and local strategic priorities;
- Targeting services for residents at higher risk of inequalities with additional outreach programs, numeracy training, and advice projects for people with long-term health conditions and disabilities including the Langley Green Hospital suicide prevention debt project;
- Enhancing access and advice capacity through a multi-channel approach, including face-to-face, telephone, and digital services, ensuring more people can reach us through their preferred methods;
- Increasing efforts to attract volunteer and staff applications from diverse communities and with lived experience;
- Conducting focus groups and gathering user feedback to shape our bids, service delivery and wider system change.

In the coming year, we will continue our efforts to reflect our community's diversity among our staff and volunteers. We will further increase access through our advice channels, specifically targeting underrepresented groups in our services, while developing and sharing evidence on the impact of inequalities with stakeholders.

Our financial position during 2024/25

Income £ 2,716,179 (£ 2,640,465 prior year)

Expenditure £ 2,653,310 (£ 2,507,741 prior year)

Total Funds £ 1,380,471 (£ 1,317,602 prior year)

2024/25 was a successful year with a surplus of £62,869 generated due to exceeding fundraising expectations, alongside efficiency savings and lower number of funding gaps for staff. Income included an expansion in the Macmillan project and Help to Claim.

We are entering mid-way in the West Sussex County Wide Generalist Advice contract which will end in 2028 which gives sustainable funding and service delivery to develop “bolt-on” projects and fundraising. The increased funding, agreed in the previous year, from the Trussell Trust Help Through Hardship and securing an expanded Help to Claim (Universal Credit) contract has enabled us to support clients as the Cost-of-Living pressures impacted. We continue to strive to ensure people

facing the greatest inequalities receive high quality information. We will continue to build for new and increased demand for our services. We continue to focus on our strategic goal of growing and diversifying our funding sources to support those who need our help.

We are extremely grateful to our staff who went above and beyond to ensure we are always offering the same high standard of advice.

Financial position at the end of the year

Our reserves, defined as general funds less the net book value of fixed assets and designated reserves, at the end of the year were £830,807 (March 2024: £865,917).

Designated funds have been set aside to retain our agility and develop out infrastructure to realise further efficiencies and support our People.

As we move into the new financial year, we face the challenge of increasing costs whilst a number of our income contracts have no provision for inflationary increases, however we will use our reserves to support infrastructure development, spend efficiencies and fundraising to meet the client need and deliver full cost recovery.

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is governed by a Memorandum and Articles of Association dated 13th September 2018. It succeeds an unincorporated charity with similar objects and assets set up by a Trust Deed in 1966.

In the event of the Charity being wound up, the liability of the guarantee is limited to £1 per member of the company.

The trustees that served during the year are identified on page 2 of this report.

Appointment of Trustees is governed by the Articles of Association. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through the resignation or death of an existing Trustee.

Trustee induction and training is provided through our HR support and training team delivered by Citizens Advice in West Sussex locally and Citizens Advice nationally.

The Trustees confirm they have had regard to the Charity Commission's guidance on public benefit.

Organisational structure

Day to day decision making is delegated to the Chief Executive Officer and the Senior Leadership Team with the Board of Trustees meeting at least 4 times per year to provide oversight.

Board sub-committees meet to deal with specialist areas such as Governance, Finance and Facilities and People with each sub-committee including the Chief Executive, one or more members of the Board and one or more members of the Senior Leadership Team as appropriate.

The Trustee Board regularly reviews the risk register. Risks are identified and evaluated in the following ways:

- Regular review and update by the Executive Team
- Regular review by the Compliance and Governance Trustee subcommittee
- Annual review by the Trustee Board

- Periodic reviews are conducted in order to assess the likelihood and impact of risks, what strategies have been applied and the efficacy of those strategies in mitigating the risk
- The Executive Team is responsible for monitoring external developments that may impact on the organisation
- The Finance Team provides comprehensive budgeting systems and financial reporting, which indicate financial performance against the budget and forecast, which are reviewed and agreed by the Trustee Board.

The major risks have been reviewed and systems and/or procedures have been developed to manage those risks.

The key risk is the funding environment and the potential impact of reductions on the level and quality of the service we deliver to our clients against rising demand for complex advice and more vulnerable residents.

Reserves policy

So that the Charity is effective, the Charity needs adequate reserves to address:

- The risk of an unforeseen emergency or other unexpected need for funds (e.g., an unexpected large repair bill or finding 'seed-funding' for an urgent project)
- Covering unforeseen day-to-day operational costs (e.g., employing temporary staff to cover a long-term sick absence)
- A source of income (e.g., a contract, not being renewed. Funds might be needed to give the Trustees time to take action if income falls below expectations)
- Planned commitments, or designations, that cannot be met by future income alone (e.g., plans for a major asset purchase or to a significant project that requires the Charity to provide 'match funding')
- The need to fund short-term deficits in a cash budget (e.g., money may need to be spent before funding is received)

Further to these, restricted funds may also be held. The current restricted funds are detailed in note 14 of the accounts.

The key financial risk for the Charity is loss of, or reduction in, contracts with the Local Authorities and National Citizens Advice commissioned contracts. The Trustees review the reserve policy at least annually and during the year it was agreed that the Charity will normally maintain reserves of between three- and six-months' worth of annual expenditure to cover this and other financial risks faced by the Charity.

The general reserve of £830,807 represents 3.8 months of budgeted expenditure for 2025/26, which is within the reserves policy of between 4-6 months set by Trustees. The general reserves are invested prudently in a diversified portfolio of cash deposits and fixed term bonds of up to 1 year, with the precise maturity profile being informed by the quantitative assessment of the impact of financial risks materialising.

In addition to the general reserves, the Trustees have also designated some funds for specific infrastructure development.

The amount held in reserves is monitored during the course of the year as part of our financial control procedures.

Arrangements for setting pay and remuneration of the key management personnel.

The pay of key management personnel is reviewed annually. The process is overseen and approved by the People Sub-Committee and ratified by the Trustee Board. The review takes into account inflation and salaries are benchmarked against other charities of similar size and complexity.

Investment policy and performance

Under powers granted in our Articles of Association, the Trustees are allowed to invest monies not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit. In exercising this duty, the Trustees ensure that:

- All surplus funds are held in an interest-bearing account;
- When considering where to place our accounts the Trustees consider the security, ethical stance of our counterparties and the best interest rates attainable;
- Funds are invested in short-term easily accessible accounts to ensure cash flow liquidity;
- The investment strategy is regularly reviewed against the current financial climate and our contractual obligations.

Fundraising

The majority of our funding is from grants for our community advice service and to deliver specific projects within local communities. Staff and supporters undertake various small fundraising activities such as the Legal Walk. We do not employ fundraisers but have a number of roles, including Business Development Officer, who contribute towards bidding and income generation.

Staff pension funds

For staff within the organisation, we offer standardised pension funding arrangements into a defined contribution scheme with a 3% employer contribution in line with Government requirements.

Responsibility towards the environment

The Charitable Company aims to minimise its impact on the environment. It encourages electronic communication where possible and strives to promote a more sustainable working environment.

Statement of Trustee Responsibilities

The Trustees, (who are also the directors of Citizens Advice in West Sussex (North, South, East) for the purposes of company law), are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- 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 auditors are aware of that information;
- This report has been prepared in accordance with the prevailing laws and regulation and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report approved by order of the Board of Trustees **23 September 2025** and signed on its behalf by:

Name: **Mike Jones (Interim Chair)**

Signature:

A handwritten signature in black ink, appearing to read 'Mike Jones', written over a light blue horizontal line.

Date: 23 September 2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Opinion

We have audited the financial statements of Citizens Advice in West Sussex (North, South, East) (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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 2025 and of its incoming resources and application of resources, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports)

Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;

3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

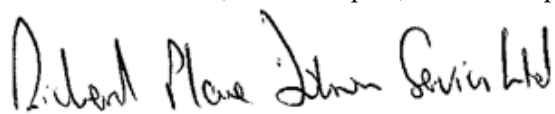
The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

As a large portion of income is received through grants and relates to future years, the audit engagement team have highlighted completeness of income as an area of significant risk. Audit procedures performed included but were not limited to, proof in total testing of income recorded in the accounts compared to the grant awarded per the grant contract

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditors> responsibilities. This description forms part of our auditor's report.

Use of our report

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



Richard Place Dobson Services Limited

24/ 09 / 2025

Chartered Accountants//

Statutory Auditor

Ground Floor

1 - 7 Station Road

Crawley

West Sussex

RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the Year Ended - 31 March 2025

		Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2025 £	Total 2024 £
	Note					
Income:						
Donations and legacies	2	20,197	-	-	20,197	63,412
<i>Income from charitable activities:</i>						
Advisory Services	4	1,538,530	-	1,120,966	2,659,496	2,536,514
Investment income	3	31,794	-	-	31,794	32,783
Other income		4,692	-	-	4,692	7,755
Total Income		1,595,213	-	1,120,966	2,716,179	2,640,464
Expenditure:						
<i>Costs of raising funds:</i>						
Professional Support Costs		-	-	-	-	-
<i>Expenditure on charitable activities:</i>						
Advisory Services	5	1,537,138	-	1,116,172	2,653,310	2,507,740
Total Expenditure		1,537,138	-	1,116,172	2,653,310	2,507,740
Movement in funds for the year		58,075	-	4,794	62,869	132,724
Transfers between funds		(93,185)	78,863	14,322	-	-
Net movement in funds for the year		(35,110)	78,863	19,116	62,869	132,724
Reconciliation of funds						
Total Funds brought forward		865,917	267,755	183,930	1,317,602	1,184,878
Total Funds carried forward		830,807	346,618	203,046	1,380,471	1,317,602

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure has arisen from continuing activities.

The notes at pages 22 to 29 form part of these accounts.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the Year Ended - 31 March 2024

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2024 £	Total 2023 £
Note					
Income:					
Donations and legacies	63,412	-	-	63,412	34,625
<i>Income from charitable activities:</i>		-	-		
Advisory Services	1,558,447	-	978,068	2,536,514	2,297,915
Investment income	32,783	-	-	32,783	9,872
Other income	7,755	-	-	7,755	2,350
Total Income	1,662,397	-	978,068	2,640,464	2,344,762
Expenditure:					
<i>Costs of raising funds:</i>					
Professional Support Costs	-	-	-	-	-
<i>Expenditure on charitable activities:</i>			-		
Advisory Services	1,500,066	-	1,007,675	2,507,740	2,274,250
Total Expenditure	1,500,066	-	1,007,675	2,507,740	2,274,250
Movement in funds for the year	162,331	-	(29,607)	132,724	70,512
Transfers between funds	(74,158)	58,810	15,348	-	-
Net movement in funds for the year	88,173	58,810	(14,259)	132,724	70,512
Reconciliation of funds					
Total Funds brought forward	777,744	208,945	198,189	1,184,878	1,114,366
Total Funds carried forward	865,917	267,755	183,930	1,317,602	1,184,878

The notes at pages 22 to 29 form part of these accounts

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Balance Sheet

At 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed Assets					
Tangible assets	9	-	-	-	-
Current assets					
Investments	10	697,543	-	697,543	684,445
Debtors	11	326,703	54,664	381,367	267,314
Cash at bank and in hand		715,898	148,382	864,280	862,420
		1,740,144	203,046	1,943,190	1,814,179
Total Current assets					
Current liabilities					
Creditors falling due within one year	12	(562,719)	-	(562,719)	(496,577)
Net current assets		1,177,425	203,046	1,380,471	1,317,602
Total assets less current liabilities		1,177,425	203,046	1,380,471	1,317,602
NET ASSETS		1,177,425	203,046	1,380,471	1,317,602
The funds of the charity:	14				
General funds		830,807	-	830,807	865,917
Designated funds		346,618	-	346,618	267,755
Unrestricted funds		1,177,425	-	1,177,425	1,133,672
Restricted funds		-	203,046	203,046	183,930
TOTAL CHARITY FUNDS		1,177,425	203,046	1,380,471	1,317,602

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to charitable companies for the year ended 31 March 2025. The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011 and prepared in accordance with the provisions applicable to companies subject to the small companies regime. The notes at pages 22 to 29 form part of these accounts. The Accounts are approved by order of the board of trustees on **23 September 2025** and signed on its behalf by:



COMPANY
NUMBER:
05551406

Mike Jones, Chair of Trustees on behalf of the trustees

The notes at pages 22 to 29 form part of these accounts

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)
Cash Flow Statement

For the Year Ended - 31 March 2025

	2025	2024
Cash flows from operating activities	(16,835)	354,607
Cash flows from investing activities		
Interest Income	31,794	32,783
Purchase of tangible fixed assets	-	-
Purchase of current asset investments	(13,099)	(14,863)
Cash provided by/(used in) investing activities	18,695	17,920
Increase/(decrease) in cash and cash equivalents in the year	1,860	372,527
Cash and cash equivalents at the beginning of the year	862,420	489,893
Cash and cash equivalents at the end of the year	864,280	862,420

Notes to the Cash Flow Statement

Reconciliation of net movement in funds to net cash flows from operating activities

	2025	2024
Net movement in funds	62,869	132,724
Add back depreciation charge	-	2,169
Deduct interest income shown in investing activities	(31,794)	(32,783)
Decrease/(increase) in debtors	(114,052)	142,195
Increase/(decrease) in creditors	66,142	110,302
Net cash flows from operating activities	(16,835)	354,607

	At 1 April 2024 £	Cashflow £	At 31 March 2025 £
Net Debt:			
Cash at bank and in hand	862,420	1,860	864,280

The notes at pages 22 to 29 form part of these accounts

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements

For the Year Ended - 31 March 2025

1 ACCOUNTING POLICIES

Registered Office

The address of the registered office is Lower Tanbridge Way, Horsham, West Sussex, RH12 1PJ

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102 and is a limited by guarantee company incorporated in England, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and are prepared in sterling and rounded to the nearest £.

Going Concern Basis

The Directors have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Directors have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the Directors have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The Directors have concluded there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in the preparation of its financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Investment income is also treated on a receivable basis.

Legacy income is accounted for on a receivable basis to the extent that the trustees are entitled to the income, it is probable the income will be received and the amount can be measured reliably.

Incoming resources from charitable activities, which mainly consists of grants, if related to performance and specific deliverable, are accounted for in line with the progression of the gaining the right to consideration.

Donations are recognised when they are received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Facility and support costs are allocated to the various charitable activities in proportion to the hours worked by staff that directly undertake the charitable activities. This includes the hours of paid and volunteer staff. Facility costs include the costs of providing office space for the staff, including rent, utilities, technology and other equipment. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include finance, personnel, payroll and governance.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Assets below £2,500 are not capitalised unless the purchases are part of a programme that exceeds £2,500 in aggregate. The trustees review the assets of the charity each year for impairment and any write downs are taken to the Statement of Financial Activities.

Depreciation on other assets is made at 20% straight line over 5 years.

Taxation

As a charitable company providing free, independent, confidential and impartial advice to everyone on their rights and responsibilities, Citizens Advice in West Sussex (N,S,E) is not subject to corporation tax on the surpluses it makes. It is also partially exempt from charging VAT and all income and expenditure is recorded in the SOFA net of VAT with irrecoverable VAT being shown in the SOFA within other costs as a separate line item.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The trustees have chosen to designate part of the unrestricted funds to be used for specific future projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of restricted and designated funds are described note 13 to the financial statements.

Pensions

The charity operates an auto-enrolment pension scheme provided by Evolve Pensions. All eligible employees are automatically enrolled into the company pension scheme after their first 3 months employment. Employees retain the right to opt-out of the scheme following the initial enrolment. In 2024/25 employee contributions were 5% of qualifying earnings and employer contributions were 3%.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2025

Employee benefits

The costs of short term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Volunteers

The service provided by the charity is dependent upon the ability and commitment of unpaid volunteers. It has not been possible to place an accurate monetary value for accounting purposes.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Cash at bank and in hand

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

Current asset investments

Current asset investments are liquid investments with a maturity of more than three months from the balance sheet date.

Debtors

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

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

Financial liabilities and assets are measured at fair value through profit or loss

Key Judgements and Accounting Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income – Income is recognised when Citizens Advice in West Sussex (N,S,E) is entitled to the income and this will be based on the work being completed and there is no requirement to repay the grant.
- Provisions – Management has made estimates and established provisions in respect of potential liabilities as at the balance sheet date. The key area where provisions have been created is property dilapidation costs.

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Restricted donation	-	-	-	-
Client trust donations	-	-	-	50,000
Individual donations >£1,000	16,373	-	16,373	9,217
Individual donations <£1,000	3,825	-	3,825	4,195
	20,197	-	20,197	63,412

Unrestricted donations for 2025 do include a client trust donation (2024: £50,000). For 2025 £3,825 of donations under £1,000 were unrestricted (2024: £4,195)

3 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Interest from bank and savings accounts	31,794	-	31,794	32,783

For 2023, £9,872 of interest from bank and savings accounts was unrestricted

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued) For the Year Ended - 31 March 2025

4 INCOME FROM CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Arun & Chichester - Multiply	-	-	-	60,000
Arun & Chichester - Warm Spaces	29,077	-	29,077	26,938
Arun & Chichester - Household Support Fund	41,761	-	41,761	-
Arun & Chichester - NICE	18,529	-	18,529	-
Arun & Chichester - Redress	11,690	-	11,690	-
Cit A National - core services/remote service delivery / energy advice	26,137	-	26,137	2,916
Crawley - Community Engagement & Language cafes	10,514	-	10,514	-
Crawley - Household Support Fund	4,944	-	4,944	-
Crawley Homelessness Prevention	-	64,279	64,279	62,851
Crawley Shared Prosperity Fund	5,532	-	5,532	-
East Grinstead Money Advice	28,517	-	28,517	24,252
General Advisory Services	1,140,113	-	1,140,113	1,100,569
Haywards Heath Foodbank	5,054	-	5,054	-
Home Office eVisa	-	9,875	9,875	-
Horsham DC Befriending	-	-	-	13,222
Horsham Homelessness Prevention	30,210	-	30,210	32,311
Horsham DC Outreach	75,000	-	75,000	62,500
Horsham Matters Money Advice	10,057	-	10,057	20,115
Household Support fund (Horsham DC)	-	-	-	44,219
Macmillan	-	253,072	253,072	182,625
Mid Sussex DC - Homelessness Prevention	37,702	-	37,702	30,000
Mid Sussex DC -Community Engagement	17,682	-	17,682	40,850
Money Advice Debt Advice Program	-	51,229	51,229	60,423
National Lottery Community Fund	-	9,766	9,766	87,936
NHS England - CPAR	17,550	-	17,550	-
NHS E Sussex CCG	2,345	-	2,345	8,169
Other energy advice projects	-	-	-	6,000
Other funders	4,085	-	4,085	43,086
Sussex Community Foundation	-	60,041	60,041	-
Sussex Partnership NHS Foundation (Headson)	-	22,532	22,532	12,468
Sussex University	3,250	-	3,250	9,550
Trussell Trust	-	360,114	360,114	422,230
Universal Credit - Help to Claim	-	290,058	290,058	149,535
West Sussex County Council - debt advice & SEND	12,540	-	12,540	26,250
Worthing Foodbank	6,241	-	6,241	-
Worthing Homelessness Prevention	-	-	-	7,500
	1,538,530	1,120,966	2,659,496	2,536,515
2024 Comparative	1,558,447	978,068	2,536,515	

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2025

5 EXPENDITURE ON CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Staff Payroll	748,449	958,185	1,706,634	1,522,938
Staff and Volunteer Other	33,443	24,071	57,513	57,560
Partnership Payments	332,825	(3,501)	329,324	317,511
Premises	83,832	22,865	106,697	100,341
Office	112,262	72,997	185,259	167,885
Services	-	-	-	-
Supplies	-	-	-	-
Other	29,172	26,603	55,775	132,284
Support and Governance	197,154	14,953	212,108	209,220
	1,537,138	1,116,172	2,653,310	2,507,740
2024 comparative	1,500,066	1,007,675	2,507,740	

Restricted funds Partnership Payments in credit note issued for cancelled agreement and funds transferred to project revenue.

Analysis of Support and Governance

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Staff Payroll	182,802	-	182,802	199,311
Governance	14,352	14,953	29,306	9,909
	197,154	14,953	212,108	209,220
2024 comparative	205,058	4,162	209,220	

The support and governance category includes costs of administering the charitable organisation including the costs of the fundraising, accounting, governance and HR.

Expenditure on charitable activities includes Depreciation and Auditor Remuneration

	Total 2025 £	Total 2024 £
Depreciation (within Office)	-	2,169
Auditor Remuneration	9,500	7,750
Operating lease payments	97,873	91,273

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)
Notes to the Financial Statements (continued)
For the Year Ended - 31 March 2025

**6 ANALYSIS OF STAFF PAYROLL COSTS, TRUSTEE REMUNERATION AND EXPENSES
AND THE COSTS OF KEY MANAGEMENT PERSONNEL**

	Total 2025 £	Total 2024 £
Salaries and wages	1,706,634	1,571,409
Social Security costs	148,611	129,842
Pension costs	34,443	30,934
Total Staff Payroll Costs	1,889,689	1,732,185

No employees had employee benefits in excess of £60,000 (2024: none).

The key management personnel of the charity now comprise the trustees, the Chief Executive Officer, the Head of Finance, the Head of Client Services and the Head of Business Support and Operations. The total employee benefits of the key management personnel of the charity were £182,802 (2024: £199,311) due to vacancy gap and reduction in Senior Management hours.

Salary increase for 2025 compared with previous year due to higher staffing numbers including expansion of a number of funded projects.

No charity trustees were paid and no trustee received any other benefits from employment in the year (2024: nil). No charity trustee received payments for professional or other services supplied to the charity (2024: nil).

A number of trustees were reimbursed for expenses during the year.

	Total 2025 £	Total 2024 £
Tony Book	181	-
Ian Bretman	151	374
Leslie Buckett	79	19
Irene Campbell	-	314
Total Trustee Expenses	411	707

7 STAFF NUMBERS

The average monthly paid employee numbers during the year were as follows

	Total 2025 £	Total 2024 £
Employee numbers - on payroll	77	73

8 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)
Notes to the Financial Statements (continued)
For the Year Ended - 31 March 2025

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Fixtures and Fittings £	Total £
Cost at 1 April 2024	52,209	54,622	106,831
Additions	-	-	-
Disposals	-	-	-
Cost at 31 March 2025	52,209	54,622	106,831
Depreciation at 1 April 2024	52,209	54,622	106,831
Depreciation charged in the year	-	-	-
Disposals	-	-	-
Depreciation at 31 March 2025	52,209	54,622	106,831
Net book value 1 April 2024	-	-	-
Net book value 31 March 2025	-	-	-

10 INVESTMENTS

Current asset investments are liquid investments with a maturity date more than 3 months from the balance sheet date.

11 DEBTORS

	Total 2025 £	Total 2024 £
Trade Debtors	135,138	88,518
Prepayments and other debtors	42,636	44,521
Accrued Income	203,593	134,276
	381,367	267,314

12 CREDITORS

	Total 2025 £	Total 2024 £
Trade Creditors	112,101	70,519
Deferred Income	184,922	182,357
Taxes and social security	60,375	40,164
Provisions	100,587	98,897
Accruals	104,734	104,640
	562,719	496,577

Deferred income represents grants received in advance.

Provisions at 31 March 2025 consist principally of estimated costs of specific liabilities relating to leases on premises and an accrued holiday pay provision

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)
Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2025

13 PENSION COMMITMENTS

An Auto Enrolment Workplace Pension with Evolve was introduced in July 2014. In addition we still have one employee on a different defined contribution scheme as a result of protected benefits in respect of a TUPE transfer. The assets of the scheme are held separately from those of the charitable Company in independently administered funds. The fund administrators are Evolve (BlueSky) and Aviva. The pension cost shown in note 6 to the accounts for the period represents contributions payable by the Company and amounted to £34,443 (2024: £30,934). At 31 March 2025 there was £nil (2024: £430) pension contributions included within other creditors that was due to the pension company.

14 SUMMARY OF FUNDS

	Brought Forward 1 April 2024 £	Incoming resources £	Resources Expended £	Transfers £	Carried Forward 31 March 2025 £
Unrestricted funds:					
General Fund	865,917	1,595,213	(1,537,138)	(93,185)	830,807
Designated funds:					
Specific initiatives fund	267,755	-	-	78,863	346,618
	1,133,672	1,595,213	(1,537,138)	(14,322)	1,177,425
Restricted funds:					
Macmillan	9,514	253,072	(218,820)	-	43,766
Universal Credit - Help to Claim	-	290,058	(293,961)	3,903	-
eVisa	-	9,875	(7,639)	-	2,236
Heads On	387	22,532	(20,547)	-	2,372
National Lottery Community Fund	24,461	9,766	(32,970)	-	1,256
Crawley Homeless Prevention	-	64,279	(63,597)	-	682
Trussell Trust (Help through Hardship)	-	360,114	(368,071)	7,957	-
Sussex Community Foundation	-	60,041	(40,423)	-	19,618
Money Advice Debt Advice	-	51,229	(53,692)	2,463	-
Client Trust accounts	149,568	0.00	(16,454)	-	133,114
	183,930	1,120,966	(1,116,172)	14,322	203,046
	1,317,602	2,716,179	(2,653,310)	-	1,380,471

The purposes of the designated funds are/were

- **Specific initiatives fund** -includes a designated fund to cover £147,755 budgeted deficit in 24/25, a £20,000 provision for redundancies and a £100,000 provision for IT investments to attain improved efficiencies.

The purposes of the Restricted funds are as follows;

- **Macmillan** – Funding for staff to provide an outreach advice service for Macmillan clients.
- **UC Help to Claim** – Funding to mobilise a project to provide front line support to UC claimants in West Sussex.
- **National Lottery Community Fund** – Funding for a project to provide specialist immigration and other support in Crawley.
- **Crawley Homeless Prevention** – funding to provide advice and casework on money advice to prevent homelessness for residents in Crawley
- **Client Trust accounts** - grants received to be applied specifically for the benefit of named individual clients.
- **Heads On** - funding from Sussex NHS Partnership for Mental Health wellbeing / suicide prevention project
- **Trussell Trust / Help Through Hardship** - funding to provide free advice to people needing help through the cost of living crisis
- **Money Advice Debt Advice** - funding to provide free debt advice via face to face, phone and web based services.
- **Sussex Community Foundation** - grant received to assist Crawley residents of Chaggosian descent with advice issues
- **eVisa** - funding received from Home Office to deliver direct support to vulnerable non UK nationals in creating their UKVI account and accessing eVisas

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)
Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2025

Note 14 continued

Comparatives for 2023/24

	Brought Forward 1 April 2023 £	Incomin g resource s £	Resources Expended £	Transfers £	Carried Forward 31 March 2024 £
Unrestricted funds:					
General Fund	777,744	1,662,397	(1,500,066)	(74,158)	865,917
Designated funds:					
Specific initiatives fund	208,945	-	-	58,810	267,755
	986,689	1,662,397	(1,500,066)	(15,348)	1,133,672
Restricted funds:					
MacMillan	36	182,625	(173,146)	-	9,514
Universal Credit - Help to Claim	-	149,535	(159,833)	10,298	-
Heads On	-	12,468	(12,081)	-	387
National Lottery Community Fund	47,057	87,936	(110,532)	-	24,461
Crawley Homeless Prevention	-	62,851	(63,562)	711	-
Trussell Trust	-	422,230	(424,042)	1,812	-
Money Advice Debt Advice	1,528	60,423	(64,478)	2,526	-
Client Trust accounts	149,568	-	-	-	149,568
	198,189	978,068	(1,007,675)	15,348	183,930
	1,184,878	2,640,464	(2,507,740)	-	1,317,602

15 COMMITMENT UNDER OPERATING LEASES

	Total 2025 £	Total 2024 £
Less than 1 year	23,391	23,391
2 to 5 years	74,482	67,882
	97,873	91,273

(END)

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

England & Wales - Charity number 1116660

Accounts



in West Sussex
North South East

Citizens Advice in West Sussex (North, South, East)

A company limited by guarantee.

Trustees Report and Financial Statements For the Year Ended 31st March 2024

Company No. 05551406

Registered Charity No. 1116660



Citizens Advice in West Sussex (North, South, East)

Contents of the Trustee Report and Financial Statements

For the year ended 31 March 2024

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Reference and Administrative Details for the Year Ended 31 March 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019).

Trustees

Ian Bretman	Chair	
Dr Irene Campbell	Past Chair	<i>(resigned 5th March 2024)</i>
Nick Clay	Vice Chair and Treasurer	
Sarah Trowbridge	Vice Chair	
Tony Book	Trustee	
Les Bucket	Trustee	
Hannah Freeman	Trustee	<i>(resigned 9th July 2024)</i>
Amir Paz-Fuchs	Trustee	<i>(resigned 22nd April 2024)</i>
Mike Jones	Trustee	
Alex Ross	Trustee	
Nick Ratsey	Trustee	<i>(resigned 21st April 2023)</i>

Chief Executive Officer Emma Cross

Senior Statutory Auditor Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
RH10 1HT

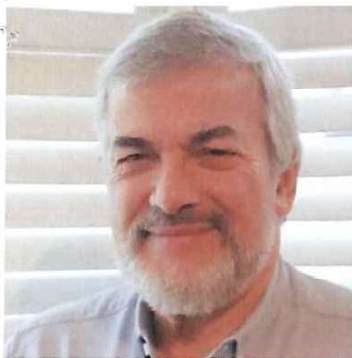
Registered Office Citizens Advice in West Sussex
Lower Tanbridge Way
Horsham
RH12 1PJ

The company also operates from offices in East Grinstead, Haywards Heath, Crawley, Horsham, Worthing and Shoreham-by-Sea.

Bankers CAF Bank
25 Kings Hill Avenue, Kings Hill
West Malling, Kent ME19 4JQ

Registered company number 05551406

Registered charity number 1116660



Chairs Report

I am pleased to introduce the annual report of Citizens Advice in West Sussex (North, South, East) for the year to March 2024.

This past year has seen the impact of inflation on households, official figures from the Department of Work and Pensions in March 2024, showed that the sharp rise in energy prices following the war in Ukraine and knock-on effects on inflation in almost every area of household expenditure, caused the sharpest increase in UK absolute poverty in 30 years with 18% of households being categorised in this

way – that's around 12 million nationally. That's an alarming but rather abstract statistic. In our charity we see the impact on ordinary people on a weekly basis. It means many more people struggling to heat their homes, relying on food banks, or managing pressures in the system. Accessing help can be complex and time consuming, and often a real barrier for people struggling with poor health or disability, or other disadvantages. That is why it is so important that residents in West Sussex can access the free, confidential and impartial advice offered by Citizens Advice. Every day, our staff and volunteers help people secure the welfare benefits, housing and other vital services that they are entitled to

But we also see a picture shows the strength of our communities. The many volunteers who support our staff team and the hundreds of voluntary organisations and community groups with whom we work in partnership, demonstrate how much people care for one another and value the ties that bind us together. In January, I wrote to one of our volunteers to thank her for 17 years' service. Mobility problems meant that she volunteered from home and was able to help many residents who were housebound. There are many stories like hers that often go untold, but they are one of the reasons we are able to deliver the services that our residents need.

Of course, we couldn't do this without the effort and commitment of our staff under the leadership of our CEO, Emma Cross, and the organisations that fund our work, particularly West Sussex County Council and the District and Borough Councils for Adur, Crawley, Horsham, Mid-Sussex and Worthing. I would like to thank all our colleagues, including my fellow trustees. for their work and our funders for their continued support.

Ian Bretman - Chair



CEO Report



The past year we have delivered record levels of advice and support for local residents, evident of the rising issues facing our communities in a post covid and cost of living environment. Our advice teams of project staff, generalist advice supervisors and the incredible commitment of our volunteers continues to demonstrate the power of advice and of communities coming together. None of which can be achieved without our funders and partners who demonstrate their trust in us as our clients rate 90% would recommend us to others and over £11 million of additional income for residents. We have

continued to grow our services but ensuring we are prioritising services which will bring impact and meet the needs of our residents, with a focus on people experiencing widening disparities and inequalities.

Our community engagement and growth of specialist projects such the Homelessness Prevention Projects, Macmillan Benefits Advisors, Foodbank advisors and Suicide Prevention project in Langley Green hospital all demonstrate the positive impact of partnering with our NHS and Local Authority colleagues. Often Co-locating and finding ways to create seamless and holistic ways of working which maximise the difference we make.

As we look to the next year, diversifying our funding and continuing to secure income to address the advice gaps in our area will be a priority. An increasingly challenging environment but one our teams will rise to, with further priorities including continued investment in our greatest assets – our people. Using our insights and evidence to improve systems, services and policies at both local and national level will be ever more important. And Finally, investing in digital solutions to support us with these challenges and use the opportunities to find efficiencies and increase impact for our residents.



Emma Cross - CEO

Report of the Trustees for the year ended 31 March 2024

About Citizens Advice in West Sussex (North, South, East)

Who are we?

We are an independent registered Charity and not for profit Company, limited by guarantee and member of the national Citizen's Advice network.

Our Vision:

To be a leading provider of information and social change where our communities thrive and inequalities are reduced by helping people take control of their lives through accessible, responsive advice and improving our community through expert social policy.

Our Mission

We will provide high quality information and advice for our community by our community, so people know their rights and responsibilities, and we influence system change through sharing our insight and giving our community a voice.

What do we do?



Anyone can have a problem, and problems have the capacity to affect other aspects of people's lives and wellbeing.

Citizens Advice in West Sussex (North, South, East) (CAWS) continues to positively affect our residents' livelihoods by exploring solutions to the problems they face, from housing to debt, employment, benefits and more.



Through our dedicated team of 73 paid staff and 249 volunteers, we ensure that essential information and advice are available in times of need to prevent issues from escalating and to help individuals recover from crises. Our telephone and digital services are accessible to all West Sussex residents, while our face-to-face services across the county, including in Crawley, Horsham, Haywards Heath, East Grinstead, Worthing, and Shoreham-by-Sea, provide personalised support when and how it is needed.

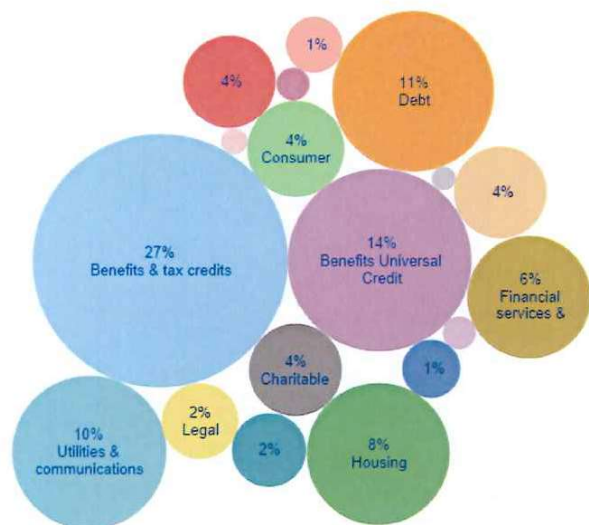
We also offer outreach services at various locations to ensure our face-to-face support is accessible to those who often face barriers to telephone and digital-based channels. In partnership with Arun and Chichester Citizens Advice, our countywide service includes centre's in Bognor Regis and Chichester, extending our reach to residents in the West.

“

A Client

What have we achieved during the last year?

We have seen 19% more people coming to us with 5% more issues, whilst a lower increase compared to last year, it shows demand is continuing to increase as result of ongoing cost of living and post-covid recovery in our systems.



Our **Money Advice and Pension Service (MAPS)**, funded via the Department for Work and Pensions and commissioned through the National network, unfortunately reduced in size during 2023/24 but we continue to deliver with this specialised debt casework to the most vulnerable residents using face to face and blended channels to access help. As part of the national network of Citizens Advice, we are pleased to have hosted 3 **Help to Claim** advisors which has the added benefit of maintaining expert knowledge and skills within the local service.

Our headline statistics for 2323/24 only demonstrate part of the story of our reach and impact. Behind every number is a person in need who we helped to improve their lives and reduce short and long-term inequalities.

James' Story *

*Not real name

James* and his sister Meg, contacted us after coming to the difficult decision that James needed to stop work due to his ill health. His sister was concerned that James was struggling and stressed over his finances as well as worrying about his health. James was living alone in a mobile home and close to pension age with prostate cancer which had spread, causing pain and difficulty walking and moving around.

Our adviser worked with them by identifying a range of benefits he was entitled to due to his National Insurance Contributions, poor health and low income. We applied for a £500 Macmillan grant which for new clothes as he had lost weight, gas and electricity grants from the Household Support which has “proved a massive help to him” so he didn’t worry about paying for his heating. We were awarded over £300 per week in financial support which meant he could focus on his treatment. He was also put in touch with expert debt advice to support him with managing his creditors.

Meg emailed our adviser to let us know that our support has allowed James to relax and breathe and she is now taking James out to “enjoy some of the things in life he never had time.”

Our support has enabled James to have quality of life and independence, not worrying about affording the essentials.

Advice Trends in 2023/24

Over the past year, demand for our advice has increased. We have responded with a range of offers including proactive information and awareness raising to over 50,000 people. Information, advice and crisis support such as food and fuel vouchers, Charity and Household Support Fund Grants, advice and casework to 40,000 residents. We are starting to see more clients returning for help with new or unresolved issues such as delays in benefit claims and complex primary problems.

Our work has wider public benefit, preventing problems from escalating and causing long-term detriment such as homelessness, or unmanaged debt. Our interventions deliver value by reducing expensive crisis support and empowering people to take control of their lives. Much of our work attempts to tackle the root causes of these issues by reducing socio-economic inequalities and

tackling the social determinants of health. For example, welfare benefits still remains the largest proportion of our work, representing **41%** of enquiries after an uptick of **26%** from the previous year. Just under a quarter (22%) of all benefit enquiries relate to Personal Independent Payments (PIP), so people can afford the extra costs related to their health condition such as transport and access to carers. This is just one example of how we help improve people's quality of life, independence, health and financial wellbeing. Moreover, these advice patterns highlight a demand for further support with financial sustainability and resilience. Over 1 in 10 (11%) of enquiries are a debt related issue, most notably fuel debts at 17% and Council Tax Arrears 12%.

An estimate of the financial benefits our advice shows:

- **For every £1 invested in our service in 2023/24 we generated £50.52**
- **£10,436,074** in direct savings to local and national government through a reduction in health service demand, homelessness support and out of work benefits.
- **£96,030,050 Public Value of advice on clients wellbeing.**

We couldn't do this without the help of 2 very important groups of supporters – our volunteers and our funders.

Our Funders

We are grateful to our project and programme funders, whose contributions allow us to achieve more than would be possible with our core funding alone.

During 2023/24 our specialist projects included:

- The Money and Pensions Service (MAPS) – a specialist debt advice service with blended channels including in person
- Macmillan Welfare Rights Advice - a specialist benefits advice and casework service with co-location at some hospitals
- Help through Hardship Helpline – funded by the Trussell Trust to give income maximisation and budgeting help with food vouchers
- Trussell Trust Foodbank – in person advisors at Foodbanks to maximise income and manage debts
- Help to Claim Universal Credit – advice and help to make applications for benefit
- Crawley Connects – lottery funded advice and casework for migrant residents in Crawley
- Local Authority Homelessness Prevention – working with Housing teams
- Energy Advice – 1-1 and group sessions to make energy savings and access grants
- Community Engagement – connecting residents to information, services and give a voice to shape support
- NHS Disparities research and policy change
- Pro Bono law students - University of Sussex programme for law student placements in the service

Our Volunteers

We rely on our team of over 249 active volunteers who support our 73 employed staff.

Our volunteers find it rewarding to be involved in our work, not least from seeing the impact they have on the lives of our clients.

In 2023/24

- 158 new volunteers recruited during the year and 19 went onto paid work.
- 41 volunteers have been with us for 5 years or more.
- 1654 hours of training provided.

On average, our volunteers give 6 hours per week to supporting their community– that is 1,494 hours per week.

All volunteers take part in extensive initial and ongoing training to acquire the additional skills and knowledge in order to provide advice to our clients.

If you are interested in finding out more about volunteering for us, or if you are a funder who would like to explore funding opportunities, please contact communications@westsussexcab.org.uk

Equity, Diversity and Inclusion

Reducing inequalities is at the core of our mission and identity. This past year, we continued to implement our social justice initiatives focused on equity, diversity, and inclusion (EDI) across our service delivery, people and policy influence. Key achievements for 2023/24 include:

- Expanding community engagement through funded projects that explore local residents' experiences, contributing to NHS disparity boards and local strategic priorities;
- Targeting services for residents at higher risk of inequalities with additional outreach programs, numeracy training, and advice projects for people with long-term health conditions and disabilities including the Langley Green Hospital suicide prevention debt project;
- Enhancing access and advice capacity through a multi-channel approach, including face-to-face, telephone, and digital services, ensuring more people can reach us through their preferred methods;
- Increasing efforts to attract volunteer and staff applications from diverse communities;
- Conducting focus groups and gathering user feedback to shape our bids, service delivery and wider system change.

In the coming year, we will continue our efforts to reflect our community's diversity among our staff and volunteers. We will further increase access through our advice channels, specifically targeting underrepresented groups in our services, while developing and sharing evidence on the impact of inequalities with stakeholders.

Our financial position during 2023/24

Income	£ 2,640,465	(£ 2,344,762 prior year)
Expenditure	£ 2,507,741	(£ 2,274,250 prior year)
Total Funds	£ 1,317,602	(£ 1,184,878 prior year)

2023/24 was a successful year with a surplus of £132,724 generated due to exceeding fundraising expectations, alongside efficiency savings. Income included an expansion in the Macmillan project and additional funding via our partnership with Arun and Chichester Citizens Advice.

We are entering mid-way in the West Sussex County Wide Generalist Advice contract which will end in 2028 which gives sustainable funding and service delivery to develop “bolt-on” projects and

fundraising. The increased funding, agreed in the previous year, from the Trussell Trust Help Through Hardship and securing a Help to Claim (Universal Credit) contract has enabled us to support clients as the Cost-of-Living pressures impacted. We continue to strive to ensure people facing the greatest inequalities receive high quality information. We will continue to build for new and increased demand for our services. We continue to focus on our strategic goal of growing and diversifying our funding sources to support those who need our help.

We are extremely grateful to our staff who went above and beyond to ensure we are always offering the same high standard of advice.

Financial position at the end of the year

Our reserves, defined as general funds less the net book value of fixed assets and designated reserves, at the end of the year were £865,917 (March 2023: £777,744).

Designated funds have been set aside to retain our agility and develop out infrastructure to realise further efficiencies and support our People.

As we move into the new financial year, we face the challenge of increasing costs whilst a number of our income contracts have no provision for inflationary increases, however we will use our reserves to support infrastructure development, spend efficiencies and fundraising to meet the client need and deliver full cost recovery.

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is governed by a Memorandum and Articles of Association dated 13th September 2018. It succeeds an unincorporated charity with similar objects and assets set up by a Trust Deed in 1966.

In the event of the Charity being wound up, the liability of the guarantee is limited to £1 per member of the company.

The trustees that served during the year are identified on page 2 of this report.

Appointment of Trustees is governed by the Articles of Association. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through the resignation or death of an existing Trustee.

Trustee induction and training is provided through our HR support and training team delivered by Citizens Advice in West Sussex locally and Citizens Advice nationally.

The Trustees confirm they have had regard to the Charity Commission's guidance on public benefit.

Organisational structure

Day to day decision making is delegated to the Chief Executive Officer and the Senior Leadership Team with the Board of Trustees meeting at least 4 times per year to provide oversight.

Board sub-committees meet to deal with specialist areas such as Governance, Finance and Facilities and People with each sub-committee including the Chief Executive, one or more members of the Board and one or more members of the Senior Leadership Team as appropriate.

The Trustee Board regularly reviews the risk register. Risks are identified and evaluated in the following ways:

- Regular review and update by the Executive Team
- Regular review by the Compliance and Governance Trustee subcommittee
- Annual review by the Trustee Board
- Periodic reviews are conducted in order to assess the likelihood and impact of risks, what strategies have been applied and the efficacy of those strategies in mitigating the risk
- The Executive Team is responsible for monitoring external developments that may impact on the organisation
- The Finance Team provides comprehensive budgeting systems and financial reporting, which indicate financial performance against the budget and forecast, which are reviewed and agreed by the Trustee Board.

The major risks have been reviewed and systems and/or procedures have been developed to manage those risks.

The key risk is the funding environment and the potential impact of reductions on the level and quality of the service we deliver to our clients against rising demand for complex advice and more vulnerable residents.

Reserves policy

So that the Charity is effective, the Charity needs adequate reserves to address:

- The risk of an unforeseen emergency or other unexpected need for funds (e.g., an unexpected large repair bill or finding 'seed-funding' for an urgent project)
- Covering unforeseen day-to-day operational costs (e.g., employing temporary staff to cover a long-term sick absence)
- A source of income (e.g., a contract, not being renewed. Funds might be needed to give the Trustees time to take action if income falls below expectations)
- Planned commitments, or designations, that cannot be met by future income alone (e.g., plans for a major asset purchase or to a significant project that requires the Charity to provide 'match funding')
- The need to fund short-term deficits in a cash budget (e.g., money may need to be spent before funding is received)

Further to these, restricted funds may also be held. The current restricted funds are detailed in note 13 of the accounts.

The key financial risk for the Charity is loss of, or reduction in, contracts with the Local Authorities and National Citizens Advice commissioned contracts. The Trustees review the reserve policy at least annually and during the year it was agreed that the Charity will normally maintain reserves of between three- and six-months' worth of annual expenditure to cover this and other financial risks faced by the Charity.

The general reserve of £865,917 represents 4.5 months of budgeted expenditure for 2024/25, which is within the reserves policy of between 4-6 months set by Trustees. The general reserves are invested prudently in a diversified portfolio of cash deposits and fixed term bonds of up to 1 year, with the precise maturity profile being informed by the quantitative assessment of the impact of financial risks materialising.

In addition to the general reserves, the Trustees have also designated some funds for specific infrastructure development.

The amount held in reserves is monitored during the course of the year as part of our financial control procedures.

Arrangements for setting pay and remuneration of the key management personnel.

The pay of key management personnel is reviewed annually. The process is overseen and approved by the People Sub-Committee and ratified by the Trustee Board. The review takes into account inflation and salaries are benchmarked against other charities of similar size and complexity.

Investment policy and performance

Under powers granted in our Articles of Association, the Trustees are allowed to invest monies not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit. In exercising this duty, the Trustees ensure that:

- All surplus funds are held in an interest-bearing account;
- When considering where to place our accounts the Trustees consider the security, ethical stance of our counterparties and the best interest rates attainable;
- Funds are invested in short-term easily accessible accounts to ensure cash flow liquidity;
- The investment strategy is regularly reviewed against the current financial climate and our contractual obligations.

Fundraising

The majority of our funding is from grants for our community advice service and to deliver specific projects within local communities. Staff and supporters undertake various small fundraising activities such as the Legal Walk. We did not employ anyone whose primary role was to raise funds during the year to March 2024 nor did we engage any external agents to raise funds.

Staff pension funds

For staff within the organisation, we offer standardised pension funding arrangements into a defined contribution scheme with a 3% employer contribution in line with Government requirements.

Responsibility towards the environment

The Charitable Company aims to minimise its impact on the environment. It encourages electronic communication where possible and strives to promote a more sustainable working environment.

Statement of Trustee Responsibilities

The Trustees, (who are also the directors of Citizens Advice in West Sussex (North, South, East) for the purposes of company law), are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources

and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- 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 auditors are aware of that information;
- This report has been prepared in accordance with the prevailing laws and regulation and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report approved by order of the Board of Trustees **12th September 2024** and signed on its behalf by:

Name: **Ian Bretman (Chair)**

Signature: 

Date: 12th September 2024

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Opinion

We have audited the financial statements of Citizens Advice in West Sussex (North, South, East) (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However, it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit

2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

As a large portion of income is received through grants and relates to future years, the audit engagement team have highlighted completeness of income as an area of significant risk. Audit procedures performed included but were not limited to, proof in total testing of income recorded in the accounts compared to the grant awarded per the grant contract

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

Richard Place Dobson Services Limited

12/09/2024

Chartered Accountants

Statutory Auditor

Ground Floor

1 - 7 Station Road

Crawley

West Sussex

RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the Year Ended - 31 March 2024

	Note	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2024 £	Total 2023 £
Income:						
Donations and legacies	2	63,412	-	-	63,412	34,625
<i>Income from charitable activities:</i>						
Advisory Services	4	1,558,447	-	978,068	2,536,515	2,297,915
Investment income	3	32,783	-	-	32,783	9,872
Other income		7,755	-	-	7,755	2,350
Total Income		1,662,397	-	978,068	2,640,465	2,344,762
Expenditure:						
<i>Costs of raising funds:</i>						
Professional Support Costs		-	-	-	-	-
<i>Expenditure on charitable activities:</i>						
Advisory Services	5	1,500,066	-	1,007,675	2,507,741	2,274,250
Total Expenditure		1,500,066	-	1,007,675	2,507,741	2,274,250
Movement in funds for the year		162,331	-	(29,607)	132,724	70,512
Transfers between funds		(74,158)	58,810	15,348	-	-
Net movement in funds for the year		88,173	58,810	(14,259)	132,724	70,512
Reconciliation of funds						
Total Funds brought forward		777,744	208,945	198,189	1,184,878	1,114,366
Total Funds carried forward		865,917	267,755	183,930	1,317,602	1,184,878

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure has arisen from continuing activities.

The notes at pages 20 to 28 form part of these accounts.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Balance Sheet

At 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed Assets					
Tangible assets	9	-	-	-	2,169
Current assets					
Investments	10	684,445	-	684,445	669,582
Debtors	11	212,650	54,664	267,314	409,509
Cash at bank and in hand		733,154	129,266	862,420	489,893
Total Current assets		1,630,249	183,930	1,814,179	1,568,984
Current liabilities					
Creditors falling due within one year	12	(496,577)	-	(496,577)	(386,275)
Net current assets		1,133,672	183,930	1,317,602	1,182,709
Total assets less current liabilities		1,133,672	183,930	1,317,602	1,184,878
NET ASSETS		1,133,672	183,930	1,317,602	1,184,878
The funds of the charity:	14				
General funds		865,917	-	865,917	777,744
Designated funds		267,755	-	267,755	208,945
Unrestricted funds		1,133,672	-	1,133,672	986,689
Restricted funds		-	183,930	183,930	198,189
TOTAL CHARITY FUNDS		1,133,672	183,930	1,317,602	1,184,878

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to charitable companies for the year ended 31 March 2024. The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011 and prepared in accordance with the provisions applicable to companies subject to the small companies regime. The notes at pages 21 to 31 form part of these accounts. The Accounts are approved by order of the board of trustees on 12/09/2024 and signed on its behalf by:



COMPANY NUMBER:

05551406

IAN BRETMAN, Chair of Trustees on behalf of the trustees

The notes at pages 20 to 28 form part of these accounts

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Cash Flow Statement

For the Year Ended - 31 March 2024

	2024	2023
Cash flows from operating activities	354,607	(26,241)
Cash flows from investing activities		
Interest Income	32,783	9,872
Purchase of tangible fixed assets	-	-
Purchase of current asset investments	(14,863)	(251,532)
Cash provided by/(used in) investing activities	17,920	(-241,660)
Increase/(decrease) in cash and cash equivalents in the year	372,527	(267,901)
Cash and cash equivalents at the beginning of the year	489,893	757,794
Cash and cash equivalents at the end of the year	862,420	489,893

Notes to the Cash Flow Statement

Reconciliation of net movement in funds to net cash flows from operating activities

	2024	2023
Net movement in funds	132,724	70,512
Add back depreciation charge	2,169	3,858
Deduct interest income shown in investing activities	(32,783)	(9,872)
Decrease/(increase) in debtors	142,195	(135,608)
Increase/(decrease) in creditors	110,302	44,869
Net cash flows from operating activities	354,607	(26,241)

	At 1 April 2023 £	Cashflow £	At 31 March 2024 £
Net Debt:			
Cash at bank and in hand	489,893	372,527	862,420

The notes at pages 20 to 28 form part of these accounts

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements

For the Year Ended - 31 March 2024

1 ACCOUNTING POLICIES

Registered Office

The address of the registered office is Lower Tanbridge Way, Horsham, West Sussex, RH12 1PJ.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102 and is a limited by guarantee company incorporated in England, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and are prepared in sterling and rounded to the nearest £.

Going Concern Basis

The Directors have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Directors have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the Directors have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The Directors have concluded there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in the preparation of its financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Investment income is also treated on a receivable basis.

Legacy income is accounted for on a receivable basis to the extent that the trustees are entitled to the income, it is probable the income will be received and the amount can be measured reliably.

Incoming resources from charitable activities, which mainly consists of grants, if related to performance and specific deliverable, are accounted for in line with the progression of the gaining the right to consideration.

Donations are recognised when they are received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Facility and support costs are allocated to the various charitable activities in proportion to the hours worked by staff that directly undertake the charitable activities. This includes the hours of paid and volunteer staff. Facility costs include the costs of providing office space for the staff, including rent, utilities, technology and other equipment. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include finance, personnel, payroll and governance.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Assets below £2,500 are not capitalised unless the purchases are part of a programme that exceeds £2,500 in aggregate. The trustees review the assets of the charity each year for impairment and any write downs are taken to the Statement of Financial Activities.

Depreciation on other assets is made at 20% straight line over 5 years.

Taxation

As a charitable company providing free, independent, confidential and impartial advice to everyone on their rights and responsibilities, Citizens Advice in West Sussex (N,S,E) is not subject to corporation tax on the surpluses it makes. It is also partially exempt from charging VAT and all income and expenditure is recorded in the SOFA net of VAT with irrecoverable VAT being shown in the SOFA within other costs as a separate line item.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

Volunteers

The service provided by the charity is dependent upon the ability and commitment of unpaid volunteers. It has not been possible to place an accurate monetary value for accounting purposes.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Cash at bank and in hand

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

Current asset investments

Current asset investments are liquid investments with a maturity of more than three months from the balance sheet date.

Debtors

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

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

Financial liabilities and assets are measured at fair value through profit or loss

Key Judgements and Accounting Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income – Income is recognised when Citizens Advice in West Sussex (N,S,E) is entitled to the income and this will be based on the work being completed and there is no requirement to repay the grant.
- Provisions – Management has made estimates and established provisions in respect of potential liabilities as at the balance sheet date. The key area where provisions have been created is property dilapidation costs.

2 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Restricted donation	-	-	-	20,000
Client trust donations	50,000	-	50,000	-
Individual donations >£1,000	9,217	-	9,217	-
Individual donations <£1,000	4,195	-	4,195	14,625
	63,412	-	63,412	34,625

Unrestricted donations for 2024 include a client trust donation of £50,000. For 2024 £4,195 of donations under £1,000 were unrestricted (2023: £12,602).

3 INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Interest from bank and savings accounts	32,783	-	32,783	9,872

For 2023, £9,872 of interest from bank and savings accounts was unrestricted.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

4 INCOME FROM CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Alliance for Better Care	-	-	0	(2,500)
Arun & Chichester - multiply	60,000	-	60,000	-
Arun & Chichester - warm spaces	26,938	-	26,938	-
Cit A National - overflow / core donation	2,916	-	2,916	-
Crawley Homelessness Prevention	-	62,851	62,851	43,325
East Grinstead Money Advice	24,252	-	24,252	-
General Advisory Services	1,100,569	-	1,100,569	1,108,813
Horsham DC Befriending	13,222	-	13,222	28,767
Horsham Homelessness Prevention	32,311	-	32,311	31,219
Horsham DC Outreach	62,500	-	62,500	-
Horsham Matters Money Advice	20,115	-	20,115	20,115
Household Support fund (Horsham DC)	44,219	-	44,219	-
Kick Start	-	-	-	24,269
Macmillan	-	182,625	182,625	116,052
Mid Sussex Homelessness Prevention	30,000	-	30,000	30,103
Money Advice Debt Advice	-	60,423	60,423	174,349
MSDC-Community Engagement	40,850	-	40,850	18,108
National Lottery Community Fund	-	87,936	87,936	101,115
NHS E Sussex CCG	8,169	-	8,169	12,605
Other energy advice projects	6,000	-	6,000	11,725
Other funders	43,086	-	43,086	2,578
Sussex Community Foundation	-	-	-	18,150
Sussex Partnership NHS Foundation (Heads On programme)	-	12,468	12,468	-
Sussex University	9,550	-	9,550	3,000
Trussell Trust	-	422,230	422,230	402,474
Universal Credit - Help to Claim	-	149,535	149,535	146,148
West Sussex County Council - debt advice & SEND	26,250	-	26,250	-
Worthing Homelessness Prevention	7,500	-	7,500	7,500
	1,558,447	978,068	2,536,515	2,297,915
2023 Comparative	1,314,452	983,463	2,297,915	

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

5 EXPENDITURE ON CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Staff Payroll	672,143	870,221	1,542,364	1,485,977
Staff and Volunteer Other	45,338	12,223	57,560	56,582
Partnership Payments	317,511	-	317,511	178,950
Premises	69,735	30,606	100,341	93,223
Office	111,546	56,339	167,885	160,745
Services	-	-	-	19,028
Supplies	-	-	-	-
Other	98,161	34,124	132,284	88,009
Support and Governance	185,632	4,162	189,794	191,736
	1,500,066	1,007,675	2,507,740	2,274,250
2023 comparative	1,303,393	970,857	2,274,250	

Analysis of Support and Governance

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Staff Payroll	179,885	-	179,885	185,023
Governance	5,747	4,162	9,909	6,713
	185,632	4,162	189,794	191,736
2023 comparative	189,246	2,490	191,736	

The support and governance category includes costs of administering the charitable organisation including the costs of the fundraising, accounting, governance and HR.

Expenditure on charitable activities includes Depreciation and Auditor Remuneration

	Total 2024 £	Total 2023 £
Depreciation (within Office)	2,169	3,519
Auditor Remuneration	7,750	5,900
Operating lease payments	91,273	31,121

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

6 ANALYSIS OF STAFF PAYROLL COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COSTS OF KEY MANAGEMENT PERSONNEL

	Total 2024 £	Total 2023 £
Salaries and wages	1,571,409	1,494,381
Social Security costs	129,842	122,603
Pension costs	30,934	28,558
Total Staff Payroll Costs	1,732,185	1,645,542

No employees had employee benefits in excess of £60,000 (2023: none).

The key management personnel of the charity now comprise the trustees, the Chief Executive Officer, the Head of Finance, the Head of Client Services and the Head of Business Support and Operations. The total employee benefits of the key management personnel of the charity were £179,885 (2023: £153,369).

No charity trustees were paid and no trustee received any other benefits from employment in the year (2023: nil). No charity trustee received payments for professional or other services supplied to the charity (2023: nil).

A number of trustees were reimbursed for expenses during the year.

	Total 2024 £	Total 2023 £
Catherine Beckett	0	19
Ian Bretman	374	28
Leslie Buckett	19	24
Irene Campbell	314	82
Total Trustee Expenses	707	153

7 STAFF NUMBERS

The average monthly paid employee numbers during the year were as follows

	Total 2024 £	Total 2023 £
Employee numbers - on payroll	73	75

8 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

9 TANGIBLE FIXED ASSETS

	Computer Equipment	Fixtures and Fittings	Total
	£	£	£
Cost at 1 April 2023	52,209	54,622	106,831
Additions	-	-	-
Disposals	-	-	-
Cost at 31 March 2024	52,209	54,622	106,831
Depreciation at 1 April 2023	50,040	54,622	104,662
Depreciation charged in the year	2,169	-	2,169
Disposals	-	-	-
Depreciation at 31 March 2024	52,209	54,622	106,831
Net book value 1 April 2023	2,169	-	2,169
Net book value 31 March 2024	-	-	-

10 INVESTMENTS

Current asset investments are liquid investments with a maturity date more than 3 months from the balance sheet date.

11 DEBTORS

	Total 2024	Total 2023
	£	£
Trade Debtors	88,518	85,802
Prepayments and other debtors	44,521	55,914
Accrued Income	134,276	267,793
	267,314	409,509

12 CREDITORS

	Total 2024	Total 2023
	£	£
Trade Creditors	70,519	57,793
Deferred Income	182,357	123,895
Taxes and social security	40,164	35,193
Provisions	98,897	105,458
Accruals	104,640	63,936
	496,577	386,275

Deferred income represents grants received in advance.

Provisions at 31 March 2024 consist principally of estimated costs of specific liabilities relating to leases on premises and an accrued holiday pay provision.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

13 PENSION COMMITMENTS

An Auto Enrolment Workplace Pension with Evolve was introduced in July 2014. In addition we still have one employee on a different defined contribution scheme as a result of protected benefits in respect of a TUPE transfer. The assets of the scheme are held separately from those of the charitable Company in independently administered funds. The fund administrators are Evolve (BlueSky) and Aviva. The pension cost shown in note 6 to the accounts for the period represents contributions payable by the Company and amounted to £30,934 (2023: £28,558). At 31 March 2024 there was £430 (2023: £515) pension contributions included within other creditors that was due to the pension company.

14 SUMMARY OF FUNDS

	Brought Forward 1 April 2023 £	Incoming resources £	Resources Expended £	Transfers £	Carried Forward 31 March 2024 £
Unrestricted funds:					
General Fund	777,744	1,662,397	(1,500,066)	(74,158)	865,917
Designated funds:					
Specific initiatives fund	208,945	-	-	58,810	267,755
	986,689	1,662,397	(1,500,066)	(15,348)	1,133,672
Restricted funds:					
Macmillan	36	182,625	(173,146)	-	9,514
Universal Credit - Help to Claim Heads On	-	149,535	(159,833)	10,298	0.00
National Lottery Community Fund	-	12,468	(12,081)	-	387.14
Crawley Homelessness Prevention	47,057	87,936	(110,532)	-	24,461
Trussell Trust (Help through Hardship)	-	62,851	(63,562)	711	-
Money Advice Debt Advice	-	422,230	(424,042)	1,812	0.00
	1,528	60,423	(64,478)	2,526	-
Client Trust accounts	149,568	-	-	-	149,568
	198,189	978,068	(1,007,675)	15,348	183,930
	1,184,878	2,640,464	(2,507,740)	-	1,317,602

The purposes of the designated funds are/were

- **Specific initiatives fund** - includes a designated funds to cover £147,755 budgeted deficit in 24/25, a £20,000 provision for redundancies and a £100,000 provision for IT investments attain improved efficiencies reserve.

The purposes of the Restricted funds are as follows;

- **Macmillan** – Funding for staff to provide an outreach advice service for MacMillan clients.
- **UC Help to Claim** – Funding to mobilise a project to provide front line support to UC claimants in West Sussex.
- **National Lottery Community Fund** – Funding for a project to provide specialist immigration and other support in Crawley.
- **Client Trust accounts** - grants received to be applied specifically for the benefit of named individual clients.
- **Heads On** - funding from Sussex NHS Partnership for Mental Health wellbeing / suicide prevention project
- **Trussell Trust / Help Through Hardship** - funding to provide free advice to people needing help through the cost of living crisis
- **Money Advice Debt Advice** - funding to provide free debt advice via face to face, phone and web based services.
- **Other funders** - principally legacies and amounts donated for application to specific named clients.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

Note 14 continued

Comparatives for 2022/23

	Brought Forward 1 April 2022 £	Incoming resources £	Resources Expended £	Transfers £	Carried Forward 31 March 2023 £
Unrestricted funds:					
General Fund	722,367	1,339,276	(1,303,393)	19,494	777,744
Designated funds:					
Specific initiatives fund	237,293	-	-	(28,348)	208,945
	959,660	1,339,276	(1,303,393)	(8,854)	986,689
Restricted funds:					
MacMillan	-	116,052	(116,016)	-	36
Universal Credit - Help to Claim	-	146,148	(151,266)	5,118	-
National Lottery Community Fund	23,103	101,115	(77,161)	-	47,057
WSCC Crawley Money Advice	1,535	43,325	(45,434)	574	-
Trussell Trust	-	402,474	(405,636)	3,162	-
Money Advice Debt Advice Program	2,523	174,349	(175,344)	-	1,528
Client Trust accounts	127,545	22,023	-	-	149,568
	154,706	1,005,486	(970,857)	8,854	198,189
	1,114,366	2,344,762	(2,274,250)	-	1,184,878

15 COMMITMENT UNDER OPERATING LEASES

	Total 2024 £	Total 2023 £
Less than 1 year	23,391	30,571
2 to 5 years	67,882	550
	91,273	31,121

(END)

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

England & Wales - Charity number 1116660

Accounts



in West Sussex
North South East

Citizens Advice in West Sussex (North, South, East)

A company limited by guarantee.

Trustees Report and Financial Statements

For the Year Ended 31st March 2023

Company No. 05551406

Registered Charity No. 1116660

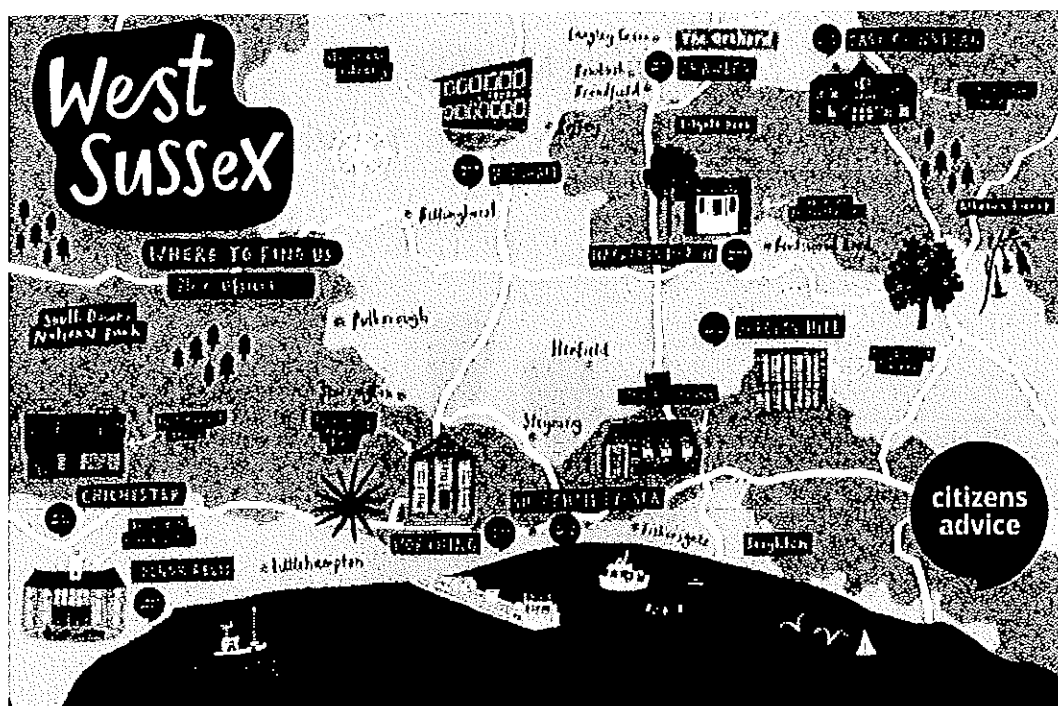


Citizens Advice in West Sussex (North, South, East)

Contents of the Trustee Report and Financial Statements

For the year ended 31 March 2023

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Reference and Administrative Details for the Year Ended 31 March 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019).

Trustees

Ian Bretman	Chair	Trustee November 2022 and Chair February 2023
Dr Irene Campbell	Past Chair	Chair until February 2023
Nick Clay	Vice Chair and Treasurer	
Sarah Trowbridge	Vice Chair	
Tony Book	Trustee	
Andrew Brock	Trustee and Treasurer	Resigned November 2022
Les Bucket	Trustee	Joined February 2023
Cath Beckett	Trustee	Resigned July 2022
Amir Paz-Fuchs	Trustee	Joined November 2022
Hannah Freeman	Trustee	Joined November 2022
Mike Jones	Trustee	
Mike Link	Trustee	Resigned November 2022
Alex Ross	Trustee	
Nick Ratsey	Trustee	Resigned April 2023

Chief Executive Officer Emma Cross

Senior Statutory Auditor Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
RH10 1HT

Registered Office Citizens Advice in West Sussex
Lower Tanbridge Way
Horsham
RH12 1PJ

The company also operates from offices in East Grinstead, Haywards Heath, Crawley, Horsham, Worthing and Shoreham-by-Sea.

Bankers CAF Bank
25 Kings Hill Avenue, Kings Hill
West Malling, Kent ME19 4JQ
05551406

Registered company number

Registered charity number 1116660

Chair's Report

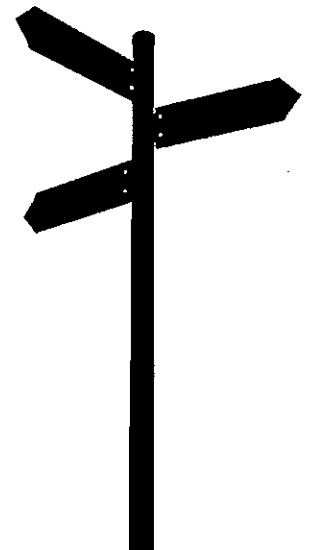


I am delighted to introduce the Trustee Report for Citizens Advice in West Sussex (North, South, East) for the financial year 2022/23. I joined the board at our AGM in November 2022 and succeeded Dr Irene Campbell as Chair in February 2023. I would like to pay tribute to Irene's leadership of the board for the past 3 years and am grateful that she is continuing to support and advise me as our Past Chair, along with other established Trustees and our Vice-Chairs, Sarah Trowbridge, and Nick Clay. At the time I was recruited, our members also elected three new trustees, further developing the skills, experience and diversity

of the Board and enabling it to guide and advise our senior management as they ensure our services meet the needs of local residents.

Although the worst of the Covid pandemic has passed, its impacts are still being felt by many families and these have been amplified by the cost-of-living pressures from higher fuel bills, general inflation and housing problems that are felt in West Sussex as they are across the country. As well as manifesting an increase in the number of people seeking help with these problems, we are also seeing an increase in the complexity of their cases.

The changes that CAWS were already working on pre-Covid, and that we accelerated during the pandemic, such as making more use of telephone, email and webchat channels, are being further developed to respond to these challenges; but we also recognise the importance of maintaining a physical presence across the County for those who need face-to-face advice. We are extremely pleased that the local authorities we partner with have recognised the importance of the service we provide by commissioning us to deliver a multi-year contract and we appreciate the trust and confidence that they show in our work.



Ian Bretman - Chair

2022/23 proved to be one of our most successful years in meeting the needs of clients, fundraising and developing our infrastructure despite the challenges of Covid-19 for our people and increasing demand. None of which could have been achieved without the commitment of our volunteers and staff, and the support of our partners and funders.



As we moved to a post-Covid environment we saw rising costs creating more demand for both crisis support and complex advice. From food and fuel vouchers to energy advice, homelessness prevention and domestic abuse. We grew our services and re-opened outreaches as our volunteer advisor levels increased. The quality of our data and insight not only helped us to achieve more funding for vital services but to support our partners with their policies and priorities at a time when residents are struggling. However, we know there are many people who we are not reaching yet, and that demand will rise, fundraising to help us grow services and addressing the advice gap will be vital in 2023/24.

A key priority has been our award-winning community engagement work, gaining insights to improve the system and feed into the NHS and other important stakeholders. We have also empowered thousands of residents with information and guidance through language cafes, social media groups and pop-up advice. Recruiting Community Champions to share information amongst their networks and providing us with vital steers and co-production so we are the voice for local people.



The successful commissioning of the West Sussex Community Advice Service will provide us with a platform to continue being there for our residents as they face many challenges. I am proud that we will deliver and develop this service with our partners Arun and Chichester Citizens Advice, demonstrating the impact partnership working has as we reach more people with high quality advice and support when they need us as we support them through the coming times.

Emma Cross, CEO

Report of the Trustees for the year ended 31 March 2023

About Citizens Advice in West Sussex (North, South, East)

Who are we?

We are an independent registered Charity and not for profit Company, limited by guarantee and member of the national Citizen's Advice network.

Our Vision:

To be a leading provider of Information and social change where our communities thrive and inequalities are reduced by helping people take control of their lives through accessible, responsive advice and improving our community through expert social policy.

Our Mission

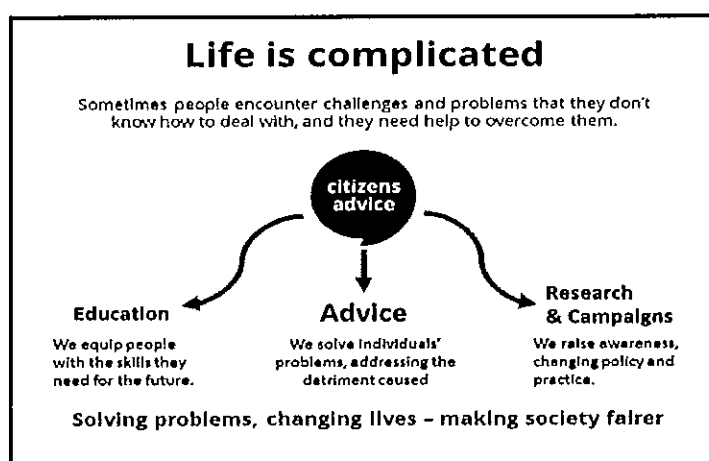
We will provide high quality information and advice for our community by our community, so people know their rights and responsibilities, and we influence system change through sharing our insight and giving our community a voice.

What do we do?



Anyone can have a problem, and problems have the capacity to affect other aspects of people's lives and wellbeing.

Citizens Advice in West Sussex (North, South, East) (CAWS) continues to positively affect our residents' livelihoods by exploring solutions to the problems they face on a range of topics from housing to debt, employment, benefits and more.



Through our team of 74 paid staff and 233 volunteers, we make sure that essential information and advice is available in times of need to prevent issues from spiraling and bring people back from crisis. Our telephone and digital services can be accessed by West Sussex residents anywhere and our face-to-face services across the county including Crawley, Horsham, Haywards Heath, East Grinstead, Burgess Hill, Worthing and Shoreham-by-Sea ensure our residents can receive support when they need it and how they need it.

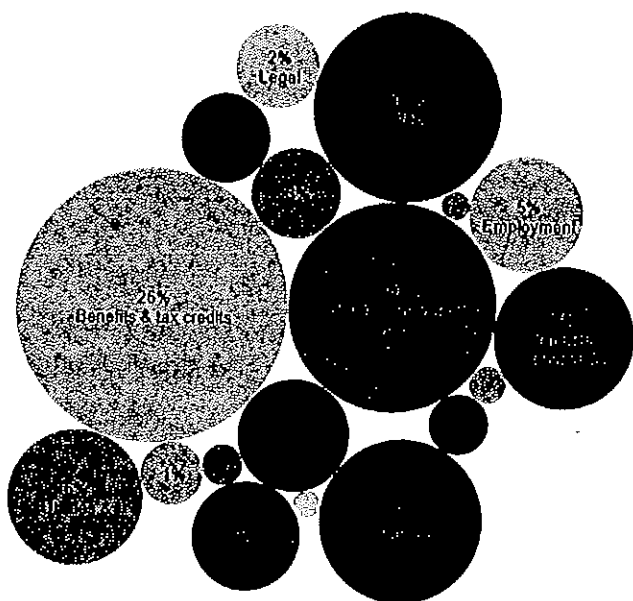
We also provide part-time outreach services at other locations, so our face-to-face services remain accessible to those who often face barriers to telephone and digital-based channels. We work in partnership with Arun and Chichester Citizens Advice, so West Sussex residents receive a countywide service with their Centres at Bognor Regis and Chichester providing services to residents in the West.

In addition to our Community Advice Service, we deliver many significant services and projects funded by partners, including Macmillan Cancer Support, the Department for Work and Pensions (DWP) and the National Lottery. These projects provide specialist advice, targeting people at an increased risk of poverty, health deterioration and other vulnerable groups. We also work with National Citizens Advice and undertake research projects to influence change in social policy, which will benefit people's lives.

We are needed as a charity now more than ever. There is a real and ongoing need for our services to support the residents of West Sussex. We hope that as you read this report you will get a sense of the valuable services, we have provided over the year to March 2023.

What have we achieved during the last year?

36,792 people came to us for help with **104,115** problems. We have seen 34% more people coming to us with 12% more issues which shows the widespread impact of the cost-of-living crisis.



“Citizens Advice is amazing.... I was lost without their help.”
A client

	36,762 people helped with 104,115 problems
	18,711 emails sent to clients
	233 volunteers and 20 champions
	146,734 website page views
	26,871 advice calls taken
	8 out of 10 clients would recommend us

However, our headline statistics for 2022/23 only demonstrate part of the story of our reach and impact. Behind every number is a person in need who we helped to improve their lives and reduce short- and long-term inequalities.

Julietta's Story *

*Not real name

Julietta received her monthly energy bill owing £1,654 which was nearly equivalent to her annual expected usage. Julietta was already struggling to afford the increase in her bills and believed there was a fault with her prepayment meter. Julietta was not confident in speaking English and was not sure how to sort out the issue herself.

An advisor spoke to the energy company on Julietta's behalf and helped to simplify the information so Julietta could carry out a test on her meter.

Once completed, the advisor relayed Julietta's test results to the energy company and they agreed there was a fault with her meter and that a new statement would be issued showing the correct usage.

As a result of this intervention by Citizens Advice, Julietta's energy issues were progressed and a resolution with her energy supplier was found.

This invaluable service from our advisor meant that Julietta avoided going into arrears and was afforded peace of mind knowing that she could return to our office for further support if needed.

Over the past year, we have continued to see how the cost-of-living crisis has placed pressure on our residents' household incomes, particularly in the complexity of issues our clients are presenting to us with. This also means that we are seeing more clients return to us for a previous or new issue which is a trend that is continuing into the new financial year.

Our work has wider public benefit, preventing problems from escalating and causing long-term detriment such as homelessness, or unmanaged debt. Our interventions deliver value by reducing expensive crisis support and empowering people to take control of their lives. Much of our work attempts to tackle the root causes of these issues by reducing socio-economic inequalities and tackling the social determinants of health. For example, welfare benefits remain as our largest proportion of work, representing 34% of enquiries. Just under a quarter (23%) of all benefit enquiries relate to Personal Independent Payments (PIP), so people can afford the extra costs related to their health condition such as transport and access to carers. This is just one example of how we help improve people's quality of life, independence, health and financial wellbeing.

An estimate of the financial benefits our advice shows:

- **For every £1 invested in our service in 2022/23 we generated £40.23**
- **£13,690,569** in direct savings to local and national government through a reduction in health service demand, homelessness support and out of work benefits.

We couldn't do this without the help of 2 very important groups of supporters – our volunteers and our funders.

Our Funders

We are grateful to our project and programme funders, whose contributions allow us to achieve more than would be possible with our core funding alone.

During 2022/23 our specialist projects included:

- The Money and Pensions Service (MAPS) – a debt advice service
- Macmillan Welfare Rights Advice - a benefits advice and casework service
- Help through Hardship Helpline – funded by the Trussell Trust to give income maximisation and budgeting help with food vouchers
- Help to Claim Universal Credit – advice and help to make applications
- Crawley Connects – lottery funded advice and casework for migrant residents in Crawley
- Local Authority Homelessness Prevention – working with Housing teams
- Energy Advice – 1-1 and group sessions to make energy savings and access grants
- Community Engagement – connecting residents to information, services and give a voice to shape support
- NHS Disparities research and policy change
- Pro Bono law students - University of Sussex programme for law student placements in the service

Our Volunteers

We rely on our team of over 233 volunteers who support our 74 employed staff.

Our volunteers find it rewarding to be involved in our work, not least from seeing the impact they have on the lives of our clients.

In 2022/23

- 160 new volunteers were recruited and 17 went onto paid work.
- 41 volunteers have been with us for 5 years or more.

On average, our volunteers give 8 hours per week to supporting their community– that is 1,480 hours per week.

All volunteers take part in extensive initial and ongoing training to acquire the additional skills and knowledge in order to provide advice to our clients.

If you are interested in finding out more about volunteering for us, or if you are a funder who would like to explore funding opportunities, please contact communications@westsussexcab.org.uk

Equality, Diversity and Inclusion

Reducing inequalities is at the heart of what we do and who we are. This last year we continued to put into practice our social justice work on equality, diversity and inclusion (EDI) throughout our service delivery, our people and influencing policy and practice. Key outputs for 2022/23 include:

- Expansion of community engagement through funded projects into the experiences of local residents to feed into the NHS disparity boards;
- Targeting services for those resident at greater risk of inequalities through additional outreaches, numeracy training and advice projects for people with long term health and disabilities;
- Increasing access and advice capacity through a multi-channel approach of face to face, phones and digital so more people can reach us through the routes they can use;
- Increased work to attract volunteer and staff applications from across our communities;
- Focus groups and user voices to shape our bids and service delivery.

During 2023/24 we will continue our work to represent our community profiles and increase access through our advice channels whilst developing and sharing our evidence on the inequalities' impact of cost of living on residents

Clive's Story *

*not real

Clive was living off his state pension and has numerous health issues. His friend was helping him with, but he had no heating in his bungalow because as he increasingly struggled to pay the rising energy bills.

Clive visited our office, as he didn't have credit in his phone, to see if there was any financial support he could access. His mood was low, and he felt desperate. His health was getting worse, and he wasn't able to work, only living off his small pension.

During a benefit check with an advisor, they identified Clive was eligible for Pension Credit, Council Tax support and Housing Benefit which could cover his rent and more. The advisor supported Clive to complete the applications which were all successful.

Clive is now getting all his rent and council tax paid and an £158 per week income. We also helped him with urgent fuel help so he could heat his home and some food bank support whilst he waited for the money to arrive. This was all backdated and meant he could replace clothing and other essential items.

Clive was relieved that he would be able to afford all his bills which would help enormously with his health and being able to keep his bungalow warm. Clive was so pleased the advisor had gone above and beyond to support him by finding charitable support that he could apply for if he needed it in the future.

Our work means Clive can concentrate on taking care of his health needs, socialise in his community and be independent knowing he can afford his daily essentials.

Our financial position during 2022/23

Income £ 2,344,762 (£ 2,163,410 prior year)

Expenses £ 2,274,250 (£ 1,945,017 prior year)

Total Funds £1,184,878 (£ 1,114,366 prior year)

2022/2023 was a successful year with a surplus of £70,512 generated due to exceeding fundraising expectations, alongside efficiency savings. Income included a legacy of £20,000; expenditure will be incurred against this in future years. A significant spend on IT in Quarter 4 was undertaken to upgrade our infrastructure to updated telephony helpline platforms and support our modernisation programme.

In September 2022 we secured funding for 6.5 years funding for the General Advice Contract in West Sussex, giving sustainable funding and service delivery. The increased funding, agreed in the previous year, from the Trussel Trust Help Through Hardship and securing a Help to Claim (Universal Credit) contract has enabled us to support clients as the Cost-of-Living Crisis developed. We continue to strive to ensure people facing the greatest inequalities receive high quality information. We will continue to build for new and increased demand for our services. We continue to focus on our strategic goal of growing and diversifying our funding sources to support those who need our help.

We are extremely grateful to our staff who went above and beyond to ensure we are always offering the same high standard of advice.

Financial position at the end of the year

Our reserves, defined as general funds less the net book value of fixed assets and designated reserves, at the end of the year was £777,744 (£722,367 in March 2022).

Designated funds have been set aside to retain our agility and develop out infrastructure to realise further efficiencies and support our People.

As we move into the new financial year, we face the challenge of increasing costs whilst a number of our income contracts have no provision for inflationary increases, however we will use our reserves to support infrastructure development, spend efficiencies and fundraising to meet the client need and deliver full cost recovery.

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is governed by a Memorandum and Articles of Association dated 13 September 2018. It succeeds an unincorporated charity with similar objects and assets set up by a Trust Deed in 1966.

In the event of the Charity being wound up, the liability of the guarantee is limited to £1 per member of the company.

The trustees that served during the year are identified on page 2.

Appointment of Trustees is governed by the Articles of Association. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through the resignation or death of an existing Trustee.

Trustee induction and training is provided through our HR support and training team delivered by Citizens Advice in West Sussex regionally and Citizens Advice nationally.

The Trustees confirm they have had regard to the Charity Commission's guidance on public benefit.

Organisational structure

Day to day decision making is delegated to the Chief Executive Officer and the Senior Management Team with the Board of Trustees meeting at least four times per year to provide oversight.

Board sub-committees meet to deal with specialist areas such as Governance, Finance and Facilities and People with each sub-committee including the Chief Executive, one or more members of the Board and one or more members of the Senior Management Team as appropriate.

The Trustee Board regularly reviews the risk register. Risks are identified and evaluated in the following ways:

- Regular review and update by the Executive Team.
- Regular review by the Compliance and Governance Trustee subcommittee.
- Annual review by the Trustee Board.
- Periodic reviews are conducted in order to assess the likelihood and impact of risks, what strategies have been applied and the efficacy of those strategies in mitigating the risk.
- The Executive Team is responsible for monitoring external developments that may impact on the organisation.

- The Finance Team provides comprehensive budgeting systems and financial reporting, which indicate financial performance against the budget and forecast, which are reviewed and agreed by the Trustee Board.

The major risks have been reviewed and systems and/or procedures have been developed to manage those risks.

The key risk is the funding environment and the potential impact of reductions on the level and quality of the service we deliver to our clients.

Reserves policy

So that the Charity is effective, the Charity needs adequate reserves to address:

- The risk of an unforeseen emergency or other unexpected need for funds, e.g., an unexpected large repair bill or finding 'seed-funding' for an urgent project;
- Covering unforeseen day-to-day operational costs, e.g., employing temporary staff to cover a long-term sick absence;
- A source of income, e.g., a contract, not being renewed. Funds might be needed to give the Trustees time to take action if income falls below expectations;
- Planned commitments, or designations, that cannot be met by future income alone, e.g., plans for a major asset purchase or to a significant project that requires the Charity to provide 'match funding';
- The need to fund short-term deficits in a cash budget, e.g., money may need to be spent before funding is received.

Further to these, restricted funds may also be held. The current restricted funds are detailed in note 13 of the accounts.

The key financial risk for the Charity is loss of, or reduction in, contracts with the Local Authorities and National Citizens Advice commissioned contracts. The Trustees review the reserve policy at least annually and during the year it was agreed that the Charity will normally maintain reserves of between three- and six-months' worth of annual expenditure to cover this and other financial risks faced by the Charity.

The general reserve of £722,367 represents 4.2 months of budgeted expenditure for 2022/23, which is within the range set by Trustees. The general reserves are invested prudently in a diversified portfolio of cash deposits and fixed term bonds of up to 1 year, with the precise maturity profile being informed by the quantitative assessment of the impact of financial risks materialising.

In addition to the general reserves, the Trustees have also designated some funds for specific infrastructure development.

The amount held in reserves is monitored during the course of the year as part of our financial control procedures.

Arrangements for setting pay and remuneration of the key management personnel.

The pay of key management personnel is reviewed annually. The process is overseen and approved by the People Sub-Committee and ratified by the Trustee Board. The review takes into account inflation and salaries are benchmarked against other charities of similar size and complexity.

Investment policy and performance

Under powers granted in our Articles of Association, the Trustees are allowed to invest monies not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit. In exercising this duty, the Trustees ensure that:

- All surplus funds are held in an interest-bearing account;
- When considering where to place our accounts the Trustees consider the security, ethical stance of our counterparties and the best interest rates attainable;
- Funds are invested in short-term easily accessible accounts to ensure cash flow liquidity;
- The investment strategy is regularly reviewed against the current financial climate and our contractual obligations.

Fundraising

The majority of our funding is from grants for our community advice service and to deliver specific projects within local communities. Staff and supporters undertake various small fundraising activities such as the Legal Walk. We did not employ anyone whose primary role was to raise funds during the year to March 2023 nor did we engage any external agents to raise funds.

Staff pension funds

For staff within the organisation, we offer standardised pension funding arrangements into a defined contribution scheme with a 3% employer contribution in line with Government requirements.

Responsibility towards the environment

The Charitable Company aims to minimise its impact on the environment. It encourages electronic communication where possible and strives to promote a more sustainable working environment.

Statement of Trustee Responsibilities

The Trustees, (who are also the directors of Citizens Advice in West Sussex (North, South, East) for the purposes of company law), are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for

safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware;
- 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 auditors are aware of that information;
- This report has been prepared in accordance with the prevailing laws and regulation and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report approved by order of the Board of Trustees on 6th September 2023 and signed on its behalf by:

Name: **Ian Bretman (Chair)**

Signature: I. M. Bretman

Date: 17/10/23

please sign here

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Opinion

We have audited the financial statements of Citizens Advice in West Sussex (North, South, East) (the 'charitable company') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and 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, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

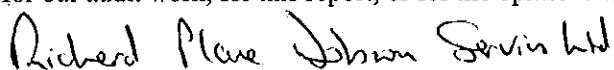
The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

As a large portion of income is received through grants and relates to future years, the audit engagement team have highlighted completeness of income as an area of significant risk. Audit procedures performed included but were not limited to, proof in total testing of income recorded in the accounts compared to the grant awarded per the grant contract

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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



Richard Place Dobson Services Limited

02/11/2023
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Chartered Accountants

Statutory Auditor

Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the Year Ended - 31 March 2023

	Note	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2023 £	Total 2022 £
Income:						
Donations and legacies	2	12,602	-	22,023	34,625	134,737
<i>Income from charitable activities:</i>			-			
Advisory Services	4	1,314,452	-	983,463	2,297,915	2,021,936
Investment income	3	9,872	-	-	9,872	4,687
Other income		2,350	-	-	2,350	2,050
Total Income		1,339,276	-	1,005,486	2,344,762	2,163,410
Expenditure:						
<i>Costs of raising funds:</i>						
Professional Support Costs		-	-	-	-	-
<i>Expenditure on charitable activities:</i>						
Advisory Services	5	1,303,393	-	970,857	2,274,250	1,945,017
Total Expenditure		1,303,393	-	970,857	2,274,250	1,945,017
Movement in funds for the year		35,883	-	34,629	70,512	218,393
Transfers between funds		19,494	(28,348)	8,854	-	-
Net movement in funds for the year		55,377	(28,348)	43,483	70,512	218,393
Reconciliation of funds						
Total Funds brought forward		722,367	237,293	154,706	1,114,366	895,973
Total Funds carried forward		777,744	208,945	198,189	1,184,878	1,114,366

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure has arisen from continuing activities.

The notes at pages 21 to 29 form part of these accounts.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the Year Ended - 31 March 2022

	Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Note					
Income:					
Donations and legacies	4,942	-	129,795	134,737	6,437
<i>Income from charitable activities:</i>		-			
Advisory Services	1,139,302	-	882,634	2,021,936	1,812,534
Investment income	4,687	-	0	4,687	5,192
Other income	2,050	-	-	2,050	6,745
Total Income	1,150,981	-	1,012,429	2,163,410	1,830,908
Expenditure:					
<i>Costs of raising funds:</i>					
Professional Support Costs	-	-	-	-	-
<i>Expenditure on charitable activities:</i>					
Advisory Services	1,062,901	-	882,116	1,945,017	1,614,369
Total Expenditure	1,062,901	-	882,116	1,945,017	1,614,369
Movement in funds for the year	88,080	-	130,313	218,393	216,539
Transfers between funds	(21,363)	21,363	-	-	-
Net movement in funds for the year	66,717	21,363	130,313	218,393	216,539
Reconciliation of funds					
Total Funds brought forward	655,650	215,930	24,393	895,973	679,434
Total Funds carried forward	722,367	237,293	154,706	1,114,366	895,973

The notes at pages 21 to 29 form part of these accounts

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Balance Sheet

At 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible assets	9	2,169	-	2,169	6,027
Current assets					
Investments	10	669,582	-	669,582	418,050
Debtors	11	333,762	75,747	409,509	273,901
Cash at bank and in hand		311,196	178,697	489,893	757,796
Total Current assets		1,314,540	254,444	1,568,984	1,449,747
Current liabilities					
Creditors falling due within one year	12	(351,101)	(35,174)	(386,275)	341,406
Net current assets		963,439	219,270	1,182,709	1,791,153
Total assets less current liabilities		963,439	219,270	1,182,709	1,797,180
NET ASSETS		963,439	219,270	1,182,709	1,797,180
The funds of the charity:	14				
General funds		777,744	-	777,744	722,367
Designated funds		208,945	-	208,945	237,293
Unrestricted funds		986,689	-	986,689	959,660
Restricted					154,707
TOTAL FUNDS					1,114,367

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The charity
the year ends
these financials
The trustees
(a) ensure
(b) prepare
financial year
otherwise correct
company.
These financials
provisions apply
The Accounts

charitable companies for
6 requiring an audit of

Companies Act 2006 and
the end of each
year and which
the charitable

in accordance with the
accounts.

COMPANY NUMBER
05551406

IAN BRETMAN, Chair of Trustees on behalf of the trustees

The notes on pages 21 to 29 form part of these accounts.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Cash Flow Statement

For the Year Ended - 31 March 2023

	2023	2022
Cash flows from operating activities	(26,241)	117,086
Cash flows from investing activities		
Interest Income	9,872	4,687
Purchase of tangible fixed assets	-	-
Purchase of current asset investments	(251,532)	(1,345)
Cash provided by/(used in) investing activities	(241,660)	3,342
Increase/(decrease) in cash and cash equivalents in the year	(267,901)	120,428
Cash and cash equivalents at the beginning of the year	757,796	637,368
Cash and cash equivalents at the end of the year	489,893	757,796

Notes to the Cash Flow Statement

Reconciliation of net movement in funds to net cash flows from operating activities

	2023	2022
Net movement in funds	70,512	218,394
Add back depreciation charge	3,858	7,507
Deduct interest income shown in investing activities	(9,872)	(4,687)
Decrease/(increase) in debtors	(135,608)	(90,220)
Increase/(decrease) in creditors	44,869	(13,908)
Net cash flows from operating activities	(26,241)	117,086

	At 1 April 2022 £	Cashflow £	At 31 March 2023 £
Net Debt:			
Cash at bank and in hand	757,796	(267,903)	489,893

The notes at pages 21 to 29 form part of these accounts

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements

For the Year Ended - 31 March 2023

1 ACCOUNTING POLICIES

Registered Office

The address of the registered office is Lower Tanbridge Way, Horsham, West Sussex, RH12 1HT.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102 and is a limited by guarantee company incorporated in England, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and are prepared in sterling and rounded to the nearest £.

Going Concern Basis

The Directors have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Directors have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the Directors have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The Directors have concluded there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in the preparation of its financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Investment income is also treated on a receivable basis.

Legacy income is accounted for on a receivable basis to the extent that the trustees are entitled to the income, it is probable the income will be received and the amount can be measured reliably.

Incoming resources from charitable activities, which mainly consists of grants, if related to performance and specific deliverable, are accounted for in line with the progression of the gaining the right to consideration.

Donations are recognised when they are received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Facility and support costs are allocated to the various charitable activities in proportion to the hours worked by staff that directly undertake the charitable activities. This includes the hours of paid and volunteer staff. Facility costs include the costs of providing office space for the staff, including rent, utilities, technology and other equipment. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include finance, personnel, payroll and governance.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Assets below £2,500 are not capitalised unless the purchases are part of a programme that exceeds £2,500 in aggregate. The trustees review the assets of the charity each year for impairment and any write downs are taken to the Statement of Financial Activities.

Depreciation on other assets is made at 20% straight line over 5 years.

Taxation

As a charitable company providing free, independent, confidential and impartial advice to everyone on their rights and responsibilities, Citizens Advice in West Sussex (North, South, East) is not subject to corporation tax on the surpluses it makes. It is also partially exempt from charging VAT and all income and expenditure is recorded in the SOFA net of VAT with irrecoverable VAT being shown in the SOFA within other costs as a separate line item.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2023

Volunteers

The service provided by the charity is dependent upon the ability and commitment of unpaid volunteers. It has not been possible to place an accurate monetary value for accounting purposes.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Cash at bank and in hand

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

Current asset investments

Current asset investments are liquid investments with a maturity of more than three months from the balance sheet date.

Debtors

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

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

Financial liabilities and assets are measured at fair value through profit or loss

Key Judgements and Accounting Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income – Income is recognised when Citizens Advice in West Sussex (N,S,E) is entitled to the income and this will be based on the work being completed and there is no requirement to repay the grant.
- Provisions – Management has made estimates and established provisions in respect of potential liabilities as at the balance sheet date. The key area where provisions have been created is property dilapidation costs.

Employee benefits

The costs of short term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

Financial liabilities and assets are measured at fair value through profit or loss.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

**Notes to the Financial Statements (continued)
For the Year Ended - 31 March 2023**

2 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Restricted donation	-	20,000	20,000	123,991
Individual donations <£1,000	12,602	2,023	14,625	10,746
	<u>12,602</u>	<u>22,023</u>	<u>34,625</u>	<u>134,737</u>

Restricted donation for 2023 reflect a legacy of £20,000. For 2022 £10,746 of donations under £1,000 were unrestricted

3 INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Interest from bank and savings accounts	9,872	-	9,872	4,687

For 2022, £4,687 of interest from bank and savings accounts was unrestricted

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2023

4 INCOME FROM CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Alliance for Better Care	(2,500)		(2,500)	2,500
Capacity Funding			0	10,000
Clarion Housing Group			0	20,000
Covid 19 funding			0	8,333
Crawley Homelessness Prevention		43,325	43,325	6,348
General Advisory Services	1,108,813		1,108,813	800,652
Horsham DC Befriending	28,767		28,767	11,111
Horsham Homelessness Prevention	31,219		31,219	30,209
Horsham Matters Money Advice	20,115		20,115	10,057
Kick Start.	24,269		24,269	36,888
Macmillan		116,052	116,052	141,013
Mid Sussex Homelessness Prevention	30,103		30,103	21,000
Money Advice Debt Advice Program		174,349	174,349	223,283
MSDC-Community Engagement	18,108		18,108	29,948
National Lottery Community Fund		101,115	101,115	98,241
NHS E Sussex CCG	12,605		12,605	37,000
Other Clinical Commissioning Group funding			0	54,517
Other energy advice projects	11,725		11,725	(1,560)
Other funders	2,578		2,578	4,041
Sussex Community Foundation	18,150		18,150	1,650
Sussex University	3,000		3,000	9,000
Trussell Trust		402,474	402,474	214,795
Universal Credit - Help to Claim		146,148	146,148	158,974
Universal Credit Best Practice Lead			0	39,980
Worthing Homelessness Prevention	7,500		7,500	30,000
Worthing-Community Engagement			0	23,956
	1,314,452	983,463	2,297,915	2,021,936
2022 Comparative	1,139,302	882,634	2,021,936	

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)
Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2023

5 EXPENDITURE ON CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Staff Payroll	657,489	828,488	1,485,977	1,432,579
Staff and Volunteer Other	43,428	13,154	56,582	50,711
Partnership Payments	178,950	-	178,950	-
Premises	58,733	34,490	93,223	58,279
Office	109,964	50,781	160,745	134,775
Services	15,028	4,000	19,028	17,475
Supplies		0	0	5,076
Other	50,555	37,454	88,009	92,639
Support and Governance	189,246	2,490	191,736	153,483
	1,303,393	970,857	2,274,250	1,945,017
2022 comparative	1,062,901	882,116	1,945,017	

Analysis of Support and Governance

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Staff Payroll	185,023		185,023	145,986
Governance	4,223	2,490	6,713	7,497
	189,246	2,490	191,736	153,483
2022 comparative	123,110	30,373	153,483	

The support and governance category includes costs of administering the charitable organisation including the costs of the fundraising, accounting, governance and HR.

Expenditure on charitable activities includes Depreciation and Auditor Remuneration

	Total 2023 £	Total 2022 £
Depreciation (within Office)	3,519	7,507
Auditor Remuneration	5,900	6,094
Operating lease payments	31,121	20,694

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2023

6 ANALYSIS OF STAFF PAYROLL COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COSTS OF KEY MANAGEMENT PERSONNEL

	Total 2023	Total 2022
	£	£
Salaries and wages	1,494,381	1,432,504
Social Security costs	122,603	117,509
Pension costs	28,558	26,389
Total Staff Payroll Costs	1,645,542	1,576,402

No employees had employee benefits in excess of £60,000 (2022: none).

The key management personnel of the charity now comprise the trustees, the Chief Executive Officer, the Head of Finance, the Head of Client Services and the Head of Business Support and Operations. The total employee benefits of the key management personnel of the charity were £153,369 (2022: £156,778).

No charity trustees were paid and no trustee received any other benefits from employment in the year (2021: nil). No charity trustee received payments for professional or other services supplied to the charity (2022: nil).

A number of trustees were reimbursed for expenses during the year.

	Total 2023	Total 2022
	£	£
Catherine Beckett	19	30
Ian Bretman	28	0
Andrew Brock	0	161
Leslie Buckett	24	0
Irene Campbell	82	182
Total Trustee Expenses	153	373

7 STAFF NUMBERS

The average monthly paid employee numbers during the year were as follows

	Total 2023	Total 2022
	£	£
Employee numbers - on payroll	75	74

8 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Additions

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2023

9 TANGIBLE FIXED ASSETS

	Computer Equipment	Fixtures and Fittings	Total
	£	£	£
Cost at 1 April 2022	81,612	54,622	136,234
Additions	-	-	-
Disposals	29,403		29,403
Cost at 31 March 2023	52,209	54,622	106,831
Depreciation at 1 April 2022	75,585	54,622	130,207
Depreciation charged in the year	3,858	-	3,858
Disposals	29,403		29,403
Depreciation at 31 March 2023	50,040	54,622	104,662
Net book value 1 April 2022	6,027	0	6,027
Net book value 31 March 2023	2,169	0	2,169

10 INVESTMENTS

Current asset investments are liquid investments with a maturity date more than 3 months from the balance sheet date.

11 DEBTORS

	Total 2023	Total 2022
	£	£
Trade Debtors	85,802	136,805
Prepayments and other debtors	55,914	50,118
Accrued Income	267,793	86,978
	409,509	273,901

12 CREDITORS

	Total 2023	Total 2022
	£	£
Trade Creditors	57,793	97,201
Deferred Income	123,895	74,501
Taxes and social security	35,193	30,458
Provisions	105,458	80,000
Accruals	63,936	59,246
	386,275	341,406

Deferred income represents grants received in advance.

Provisions at 31 March 2023 consist principally of estimated costs of specific liabilities relating to leases on premises and an accrued holiday pay provision.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2023

13 PENSION COMMITMENTS

An Auto Enrolment Workplace Pension with Evolve was introduced in July 2014. In addition, we still have one employee on a different defined contribution scheme as a result of protected benefits in respect of a TUPE transfer. The assets of the scheme are held separately from those of the charitable Company in independently administered funds. The fund administrators are Evolve (BlueSky) and Aviva. The pension cost shown in note 6 to the accounts for the period represents contributions payable by the Company and amounted to £27,558 (2022: £26,389). At 31 March 2023 there was £515 (2022: £nil) pension contributions included within other creditors that was due to the pension company.

14 SUMMARY OF FUNDS

	Brought Forward 1 April 2022	Incoming resources	Resources Expended	Transfers	Carried Forward 31 March 2023
	£	£	£	£	£
Unrestricted funds:					
General Fund	722,367	1,339,276	(1,303,393)	19,494	777,744
Designated funds:					
Specific initiatives fund	237,293			(28,348)	208,945
	959,660	1,339,276	(1,303,393)	(8,854)	986,689
Restricted funds:					
Macmillan	-	116,052	(116,016)		36
Universal Credit - Help to Claim	-	146,148	(151,266)	5,118	-
National Lottery Community Fund	23,103	101,115	(77,161)		47,057
WSCC Crawley Money Advice	1,535	43,325	(45,434)		-
Trussell Trust	-	402,474	(405,636)	574	-
				3,162	-
Money Advice Debt Advice Program	2,523	174,349	(175,344)		1,528
Client Trust accounts	127,545	22,023			149,568
	154,706	1,005,486	(970,857)	8,854	198,189
	1,114,366	2,344,762	(2,274,250)	0	1,184,878

The purpose of the designated funds are/were

- **Specific initiatives fund** - includes a designated funds to cover the budgeted deficit in 23/24 and a £100k provision for IT investments attain improved efficiencies reserve.

The purposes of the Restricted funds are as follows;

- **Macmillan** – Funding for staff to provide an outreach advice service for Macmillan clients.
- **UC Help to Claim** – Funding to mobilise a project to provide front line support to UC claimants in West Sussex.
- **National Lottery Community Fund** – Funding for a project to provide specialist immigration and other support in Crawley.
- **Client Trust accounts** - grants received to be applied specifically for the benefit of named individual clients.
- **Crawley Money Advice** - funding for a project to provide money advice to ethnic minorities in the Crawley area
- **Trussell Trust / Help Through Hardship** - funding to provide free advice to people needing help through the cost of living crisis
- **Money Advice Debt Advice** - funding to provide free debt advice via face to face, phone and web based services.
- **Other funders** - principally legacies and amounts donated for application to specific named clients.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2023

Note 14 continued

**Comparatives for
2021/2022**

	Brought Forward 1 April 2021	Incoming resources	Resources Expended	Transfers	Carried Forward 31 March 2022
	£	£	£	£	£
Unrestricted funds:					
General Fund	655,650	1,150,981	(1,062,901)	(21,363)	722,367
Designated funds:					
Specific initiatives fund	215,930			21,363	237,293
	871,580	1,150,981	(1,062,901)	0	959,660
Restricted funds:					
Macmillan	-	141,013	(141,013)	-	-
Universal Credit Best Practice Lead	-	39,980	(39,980)	-	-
Universal Credit - Help to Claim	-	158,974	(158,974)	-	-
National Lottery Community Fund	13,939	98,241	(89,077)	-	23,103
WSCC Crawley	1,535	6,348	(6,348)	-	1,535
Money Advice Trussell Trust		214,795	(214,795)	-	-
Money Advice Debt Advice Program	5,919	223,283	(226,679)	-	2,523
Client Trust accounts	3,000	129,795	(5,250)	-	127,545
	24,393	1,012,429	(882,116)	0	154,706
	895,973	2,163,410	(1,945,017)	0	1,114,366

15 COMMITMENT UNDER OPERATING LEASES

	Total 2023 £	Total 2022 £
Less than 1 year	30,571	18,599
2 to 5 years	550	2095
	31,121	20,694

(BLANK)

2

3

4

5

6

7

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

England & Wales - Charity number 1116660

Accounts



in West Sussex
North South East

Citizens Advice in West Sussex (North, South, East)

A company limited by guarantee

Trustees Report and Financial Statements

For the Year Ended 31st March 2022

Company No. 05551406

Registered Charity No. 1116660



Citizens Advice in West Sussex (North, South, East)
Contents of the Trustee Report and Financial Statements
For the year ended 31 March 2022

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Reference and Administrative Details for the Year Ended 31 March 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019).

Trustees

Irene Campbell	Chair
Nick Clay	Vice Chair and Treasurer
Sarah Trowbridge	Vice Chair
Cath Beckett	(Resigned July 2022)
Tony Book	
Andrew Brock	
Mike Jones	
Mike Link	Past Chair
Alex Ross	

Chief Executive Officer

Emma Cross

Senior Statutory Auditor

Darren Harding ACA FCCA DChA
Richard Place Dobson Services Limited
1-7 Station Road
Crawley
RH10 1HT

Registered Office

Citizens Advice in West Sussex
Lower Tanbridge Way
Horsham
RH12 1PJ

The company also operates from offices in East Grinstead, Haywards Heath, Crawley, Horsham, Worthing and Shoreham-by-Sea

Bankers

CAF Bank
25 Kings Hill Avenue, Kings Hill
West Malling, Kent

Registered company number 05551406

Registered charity number 1116660

Report of the Trustees for the year ended 31 March 2022



Chair's report:

Covid continued to dominate our ability to work effectively during the year, both because of the impact on staff and also the limitation of face to face meetings with staff, partners and importantly, our customers. Covid was making a huge impact on the lives of the residents of West Sussex. Consequently the demand for our support, help and advice continued to be significant. Our service delivery not only continued, but we also began to rebuild so that we could help more people.

We were able to have a significant event in November 2021 at Lodge Hill, Pulborough, with an audience of staff, volunteers, and stakeholders, to celebrate the difference that our partnership working was making to the lives of our residents. We highlighted our successes, challenges and vision, our impact, as well as the range of our community engagement. We welcomed the new CEO of National Citizens Advice, Dame Claire Moriarty, who gave a keynote speech on the national perspective.

The Highlight for us, as far as spotlighting the work we do to support our residents, was the visit of the Princess Royal to our Horsham office in September. Her presence also represented a thank you to our awesome staff and volunteers, without whom we couldn't deliver our services.

Dr. Irene Campbell, Chair



CEO Report

Despite the exceptional challenges we all faced in the last year, with the ongoing pandemic and emerging financial pressures affecting everyone, it has also been one of our most successful. We continued to keep our offices open, secured additional funding and have been rebuilding our amazing volunteer team. Over 27,000 people turning to us for help, showing the trust and relationship we have with our communities. Teams worked flexibly and connected with new groups and partnerships, launching our first Foodbank Advisor project and expanding the Trussell Trust Foodbank helpline, ensuring we are there for the most vulnerable.

Our proactive information campaigns, from debt related suicide awareness to SEND has gained momentum with half a million people reached in just one campaign. Our community engagement activity has ensured all communities are empowered and heard with the launch of a Language Café in Burgess Hill. Strategically we have influenced partners in the NHS, Local Authorities, the Police and more and bringing the experiences of our residents to decision makers, particularly on disparities. As we focus on the post pandemic landscape, we are in a strong position to continue on those successes so our Charity and Communities have the resilience and tools to respond and thrive. All thanks to the amazing team we have, partnerships and commitment from Funders.

Emma Cross, CEO

About Citizens Advice in West Sussex (North, East, South)

Who are we?

We are an independent registered Charity and not for Profit Company limited by guarantee and member of the national Citizen's Advice network.

Our Vision:

Our communities thrive and inequalities are reduced by helping people take control of their lives through accessible, responsive advice and improving our community through expert social policy.

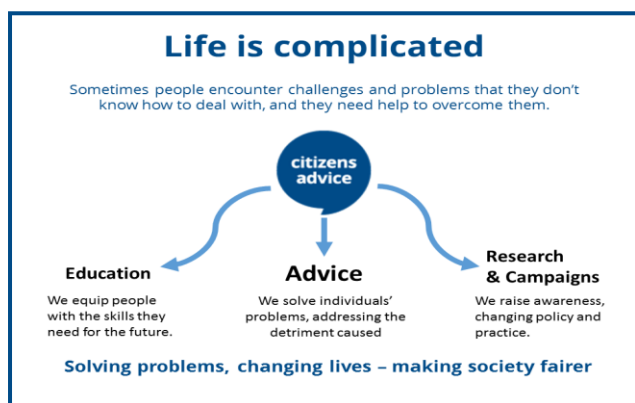
Our Mission

We will high quality information and advice for our community by our community, so people know their rights and responsibilities, and we influence system change through sharing our insight and giving our community a voice.

What do we do?



Anyone can have a problem, and problems have the capacity to affect other aspects of people's lives and wellbeing.



Citizens Advice in West Sussex (North, South, East) (CAWS) continues to affect positively the lives of people with questions and problems they face. Supporting people to find a way forward on a range of topics from the cost of living, housing to debt, work to health, benefits and more. We use information and advice to prevent issues from spiraling, bring people back from crisis and to improve their lives.

We make sure that help is always available in times of need through our team of 74 paid staff and 150

volunteers. Our telephone and Web based Advice services can be accessed by West Sussex residents from anywhere and our face-to-face services across the county including Crawley, Horsham, Haywards Heath, East Grinstead, Burgess Hill, Worthing and Shoreham-by-Sea.

We also provide part time outreach services at other locations so our face to face services remain accessible to those who often face barriers to telephone and digital based channels. We work in partnership with Arun and Chichester Citizens Advice so West Sussex residents receive a countywide service with their Centre's at Bognor Regis and Chichester providing services to residents in the West.

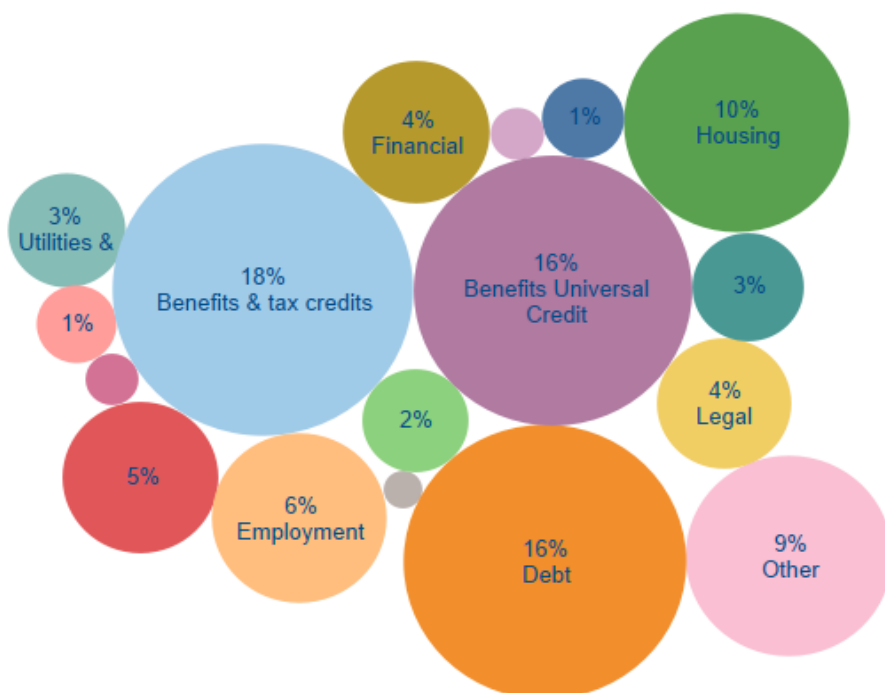
In addition to our Community Advice Service, we deliver a number of significant services and projects funded by partners, including Macmillan Cancer Support, the Department for Work and Pensions (DWP) and the National Lottery. These provide specialist advice and support such as debt, support with cost of living and rising energy prices, homelessness, immigration, employment and welfare benefits. We also work with National Citizens Advice and undertake research projects to influence change in social policy, which will benefit people's lives.

Citizens Advice in West Sussex (North, South, East) Report for year ended 31 March 22

We are needed as a charity now more than ever. There is a real and ongoing need for our services to support the residents of West Sussex. We hope that as you read this report you will get a sense of the valuable services we have provided over the year to March 2022.

What have we achieved during the last year?

27,320 people came to us for help with **92,626** problems. A **6% increase** compared with the previous year.



However, our headlines statistics for 2021/22 only demonstrate part of the story of our reach and impact

Aimee's* story

*Not real name

Aimee lives with her partner, they are expecting a baby soon. Aimee was furloughed over lockdown, but lost her job and is currently going through an employment tribunal for unfair dismissal. Relying on just one income Aimee and her partner are being increasingly concerned about how they will cope financially on such a low income especially with a baby on the way.

Aimee told us that her partner's wages are not enough to live of comfortably and are facing rising debts. They reached out to Citizens Advice as they did not know what to do or where to turn with rising household costs, debt and arrears. The financial stress was beginning to take its toll on Aimee and her partner's physical and mental wellbeing.

We supported Aimee with a Universal Credit application and discussed the ways in which the household could maximise their income and get emergency help with heating and living costs, whilst she waited for the first Universal Credit payment. We then helped her apply for grants and get essential items for their baby from a local partner. Aimee and her partner feel less stressed and worried, knowing they had somewhere to turn to, are on top of their bills and preparing for the arrival of their baby.

Layla*

*not real name

Layla was struggling to heat her family home and was facing spiralling energy costs, she was unable to afford essential living costs. Due to Layla's long-term health condition she is unable to work and her husband was her main carer with their 3 children. Their house is poorly insulated with no mains as supplying their property, so the heating system runs on electricity and air source heat pump. Layla's family is cold all the time. Despite this, their winter fuel bills are around £330 per month, running on a pre-payment metre.

Layla told us that “every available penny” was being spent on energy costs

Layla reached out because she could see no way of improving her situation. She repeatedly requested help to increase the energy efficiency of her home from her Housing Association, but without success.

Layla was aware that there were cheaper heating options available, but these were not affordable for her and she was unable to buy them. With high energy bills, the family were struggling to buy food and clothing.

The stress on the family was growing, as they had experienced significant fuel debt in the past and did not want to get back into the same situation. Now struggling to manage repayments on debts of £5000. Layla's energy supplier went out of business and she was distressed.

We helped Layla access the Household Support Fund so she would get emergency help and reduce her debts. As well as warm clothing. We then helped her gain a warm homes discount, completed a benefit check and create a debt plan. She received help immediately and has support for the future.

With the increasing cost of living pressures and post-covid-19 impact on West Sussex residents, many people are seeking advice and support for more complex problems and will need support for multiple issues and more than once over 12 months.

Our work also has wider public benefit, preventing problems from escalating and causing long term impact such as homelessness, or unmanaged debt. Our interventions deliver value by reducing expensive crisis support and empowering people to take control of their lives. Much of our work tackles the social determinants of health and which reduces health as well as socio-economic inequalities. For example, welfare benefits remains the largest proportion of work, representing 34% of enquiries. 43% of benefit queries are about personal independence payments (PIP), so people can afford the extra costs related to their health condition such as transport and access to carers. This is just one example of how we help improve people's quality of life, independence, health and financial wellbeing.

A conservative estimate of the financial benefits our advice provided during 2021/22 using an HM Treasury approved model shows:

- **For every £1 invested in our service in 2021/22 we generated £40.23**
- **£13,690,569** in direct savings to local and national government through a reduction in health service demand, homelessness support and out of work benefits.

We couldn't do this without the help of **2 very important groups** of supporters – our **volunteers** and our **funders**.

Our Funders

We are grateful to our project and programme funders, whose contributions allow us to achieve more than would be possible with our core funding alone.

During 2021/22 our specialist projects included:

- The Money and Pensions Service (MAPS) – a debt advice service
- Macmillan Welfare Rights Advice - a benefits advice and casework service
- Help through Hardship Helpline – funded by the Trussell Trust to give income maximisation and budgeting help with food vouchers
- Help to Claim Universal Credit – advice and make applications
- Suicide Prevention and money advice – NHS funded money advice for Langley Green patients rehabilitating in the community
- Crawley Connects – lottery funded advice and casework for migrant residents in Crawley
- Local Authority Homelessness Prevention – working with Housing teams
- Energy Advice – on 1-1 and group sessions to make energy savings and access grants
- Community Engagement – connecting residents to information, services and give a voice to shape support
- Pro Bono law students - University of Sussex programme for law student placements in the service

Our Volunteers

We rely on our team of over 150 volunteers who support our 74 employed staff.

Our volunteers find it rewarding to be involved in our work, not least from seeing the impact they have on the lives of our clients.

In 2021/22

- 90 new volunteers were recruited and 28 went onto paid work.
- 41 volunteers have been with us for 5 years or more.

On average, our volunteers give 8 hours per week to supporting their community– that is 1,480 hours per week.

All volunteers take part in extensive initial and ongoing training to acquire the additional skills and knowledge in order to provide advice to our clients.

If you are interested in finding out more about volunteering for us, or if you are a funder who would like to explore funding a number of exciting projects that we want to launch, please contact

communications@westsussexcab.org.uk

Our financial position during 2021/22

Income £ 2,163,411 (£1,830,908 prior year)

Expenses £ 1,945,017 (£1,614,369 prior year)

Total Funds £1,114,367 (£895,973 prior year)

2021/2022 was a successful year with a surplus of £218,394 generated due to exceeding fundraising targets and reduced spend in key areas due to the pandemic delaying redesign. Importantly, it included a legacy of £123,991 for which expenditure will be incurred in future years.

We received additional funding, which reduced the share of our infrastructure costs whilst increasing capacity in service delivery, particularly for crisis support through the Trussell Trust Help Through Hardship Foodbank project. We increased activity in our community engagement work, connecting us with our communities during the pandemic and ensuring people facing the greatest inequalities received high quality information and voice was heard to improve the system. This, alongside reduced costs and a pause on some infrastructure projects due to pandemic measures resulted in a financial surplus. We will continue to build for new and increased demand in the post pandemic cost of living environment. We continue to focus on our strategic goal of growing and diversifying our funding sources to support those who need our help.

We are extremely grateful to our staff who went above and beyond to make sure we continued offering the same high standard of advice throughout challenging circumstances as a result of the pandemic. Despite this we continued to deliver across multiple sites, fundraise and increase our advice team.

Financial position at the end of the year

Our reserves, defined as general funds less the net book value of fixed assets and designated reserves, at the end of the year were £722,367 (in March 2021).

Designated funds have been set aside to cover the costs related to service redesign and responding to the post-pandemic and cost of living pressures.

Our largest financial risk is significant reduction in contract funding and the impact of cost of living pressures on our costs and agility to meet contracts.

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is governed by a Memorandum and Articles of Association dated 13 September 2018. It succeeds an unincorporated charity with similar objects and assets set up by a Trust Deed in 1966.

In the event of the Charity being wound up, the liability of the guarantee is limited to £1 per member of the company.

The trustees that served during the year are identified on page 3.

Appointment of Trustees is governed by the Articles of Association. The Board of Trustees is authorised to appoint new Trustees to fill vacancies arising through the resignation or death of an existing Trustee.

Trustee induction and training is provided through our HR support and training team delivered by Citizens Advice in West Sussex regionally and Citizens Advice nationally.

The Trustees confirm they have had regard to the Charity Commission's guidance on public benefit.

Organisational structure

Day to day decision making is delegated to the Chief Executive Officer and the Senior Management Team with the Board of Trustees meeting at least four times per year to provide oversight.

Board sub-committees meet to deal with specialist areas such as Governance, Finance and Facilities and People with each sub-committee including the Chief Executive, one or more members of the Board and one or more members of the Senior Management Team as appropriate.

The Trustee Board regularly reviews the risk register. Risks are identified and evaluated in the following ways:

- Regular review and update by the Executive Team.
- Regular review by the Compliance and Governance Trustee subcommittee.
- Annual review by the Trustee Board.
- Periodic reviews are conducted in order to assess the likelihood and impact of risks, what strategies have been applied and the efficacy of those strategies in mitigating the risk.
- The Executive Team is responsible for monitoring external developments that may impact on the organisation.
- The Finance team provides comprehensive budgeting systems and financial reporting, which indicate financial performance against the budget and forecast, which are reviewed and agreed by the Trustee Board.

The major risks have been reviewed and systems and/or procedures have been developed to manage those risks.

The key risk is the funding environment and the potential impact of reductions on the level and quality of the service we deliver to our clients.

Reserves policy

So that the Charity is effective, the Charity needs adequate reserves to address:

- The risk of an unforeseen emergency or other unexpected need for funds, e.g. an unexpected large repair bill or finding 'seed-funding' for an urgent project.
- Covering unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence.
- A source of income, e.g. a contract, not being renewed. Funds might be needed to give the Trustees time to take action if income falls below expectations.
- Planned commitments, or designations, that cannot be met by future income alone, e.g. plans for a major asset purchase or to a significant project that requires the Charity to provide 'match funding'.
- The need to fund short-term deficits in a cash budget, e.g. money may need to be spent before funding is received.

Further to these, restricted funds may also be held. The current restricted funds are detailed in note 13 of the accounts.

The key financial risk for the Charity is loss of or reduction in contracts with the Local Authorities and National Citizens Advice commissioned contracts. The Trustees review the reserve policy at least annually and during the year it was agreed that the Charity will normally maintain reserves of between three- and six-months' worth of annual expenditure to cover this and other financial risks faced by the Charity.

The general reserve of £722,367 represents 3.8 months of budgeted expenditure for 2022/23, which is within the range set by the Trustees. The general reserves are invested prudently in a diversified portfolio of cash deposits and fixed term bonds of up to 1 year, with the precise maturity profile being informed by the quantitative assessment of the impact of financial risks materialising.

In addition to the general reserves, the Trustees have also designated £237,293 for specific projects to re-engineer our services and to increase capacity in our generalist services.

The amount held in reserves is monitored during the course of the year as part of our financial control procedures.

Arrangements for setting pay and remuneration of the key management personnel

The pay of key management personnel is reviewed annually. The process is overseen and approved by the People Sub-Committee and ratified by the Trustee Board. The review takes into account inflation and salaries are benchmarked against other charities of similar size and complexity.

Investment policy and performance

Under powers granted in our Articles of Association, the Trustees are allowed to invest monies not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit. In exercising this duty, the Trustees ensure that:

- All surplus funds are held in an interest-bearing account.
- When considering where to place our accounts the Trustees consider the security, ethical stance of our counterparties and the best interest rates attainable.
- Funds are invested in short-term easily accessible accounts to ensure cash flow liquidity.
- The investment strategy is regularly reviewed against the current financial climate and our contractual obligations.

Fundraising

The majority of our funding is from grants for our community advice service and to deliver specific projects within local communities. Staff and supporters undertake various small fundraising activities such as the Legal Walk. We did not employ anyone whose primary role was to raise funds during the year to March 2022 nor did we engage any external agents to raise funds.

Staff pension funds

For staff within the organisation we offer standardised pension funding arrangements into a defined contribution scheme with a 3% employer contribution in line with Government requirements.

Responsibility towards the environment

The Charitable Company aims to minimise its impact on the environment. It encourages electronic communication where possible and strives to promote a more sustainable working environment.

Statement of Trustee Responsibilities

The Trustees, (who are also the directors of Citizens Advice in West Sussex (North, South, East) for the purposes of company law), are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity SORP.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware.
- 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 auditors are aware of that information.
- This report has been prepared in accordance with the prevailing laws and regulation and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report approved by order of the board of trustees on 25th October 2022 and signed on its behalf by:



Dr Irene Campbell (Chair)

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE IN WEST SUSSEX
(NORTH, SOUTH, EAST)**

Opinion

We have audited the financial statements of Citizens Advice in West Sussex (North, South, East) (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit

Citizens Advice in West Sussex (North, South, East) Report for year ended 31 March 22

engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

As a large portion of income is received through grants and relates to future years, the audit engagement team have highlighted completeness of income as an area of significant risk. Audit procedures performed included but were not limited to, proof in total testing of income recorded in the accounts compared to the grant awarded per the grant contract

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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

Richard Place Dobson Services Limited

Chartered Accountants

Statutory Auditor

24th November 2022

Ground Floor

1 - 7 Station Road

Crawley

West Sussex

RH10 1HT

Richard Place Dobson Services Limited is eligible for appointment as auditor of the charitable company by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the Year Ended - 31 March 2022

		Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2022 £	Total 2021 £
	Note					
Income:						
Donations and legacies	2	4,942	-	129,795	134,737	6,437
<i>Income from charitable activities:</i>						
Advisory Services	4	1,139,302	-	882,634	2,021,936	1,812,534
Investment income	3	4,687	-	-	4,687	5,192
Other income		2,050	-	-	2,050	6,745
Total Income		1,150,981	-	1,012,429	2,163,411	1,830,908
Expenditure:						
<i>Costs of raising funds:</i>						
Professional Support Costs		-	-	-	-	-
<i>Expenditure on charitable activities:</i>						
Advisory Services	5	1,062,901	-	882,116	1,945,017	1,614,369
Total Expenditure		1,062,901	-	882,116	1,945,017	1,614,369
Movement in funds for the year		88,080	-	130,313	218,394	216,539
Transfers between funds		(21,363)	21,363	-	-	-
Net movement in funds for the year		66,717	21,363	130,313	218,394	216,539
Reconciliation of funds						
Total Funds brought forward		655,650	215,930	24,393	895,973	679,434
Total Funds carried forward		722,367	237,293	154,706	1,114,367	895,973

The statement of financial activities includes all gains and losses recognised in the year

All income and expenditure has arisen from continuing activities.

The notes at pages 19 to 27 form part of these accounts.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)
Balance Sheet

At 31 March 2022

		Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
	Note				
Fixed Assets					
Tangible assets	9	6,027	-	6,027	13,534
Current assets					
Investments		418,050	-	418,050	416,705
Debtors	10	273,901	-	273,901	183,680
Cash at bank and in hand		603,089	154,707	757,796	637,368
Total Current assets		1,295,039	154,707	1,449,746	1,237,753
Current liabilities					
Creditors falling due within one year	11	(341,406)	-	(341,406)	(355,314)
Net current assets		953,633	154,707	1,108,340	882,439
Total assets less current liabilities		959,660	154,707	1,114,367	895,973
NET ASSETS		959,660	154,707	1,114,367	895,973
The funds of the charity:	13				
General funds		722,367	-	722,367	655,650
Designated funds		237,293	-	237,293	215,930
Unrestricted funds		959,660	-	959,660	871,580
Restricted funds		-	154,707	154,707	24,393
TOTAL CHARITY FUNDS		959,660	154,707	1,114,367	895,973

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to charitable companies for the year ended 31 March 2022. The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011 and prepared in accordance with the provisions applicable to companies subject to the small companies regime. The notes at pages 19-27 form part of these accounts.

The Accounts are approved by order of the board of trustees on 25th October 2022 and signed on its behalf by:



DR IRENE CAMPBELL, Chair of Trustees on behalf of the trustees

The notes at pages 19 to 27 form part of these accounts.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)
Cash Flow Statement

For the Year Ended - 31 March 2022

	2022 £	2021 £
Cash flows from operating activities	117,086	315,468
Cash flows from investing activities		
Interest Income	4,687	5,192
Purchase of tangible fixed assets	-	-
Purchase of current asset investments	(1,345)	(254,795)
Cash provided by/(used in) investing activities	3,342	(249,603)
Increase/(decrease) in cash and cash equivalents in the year	120,428	65,865
Cash and cash equivalents at the beginning of the year	637,368	571,503
Cash and cash equivalents at the end of the year	757,796	637,368

Notes to the Cash Flow Statement

Reconciliation of net movement in funds to net cash flows from operating activities

	2022 £	2021 £
Net movement in funds	218,394	216,539
Add back depreciation charge	7,507	13,871
Deduct interest income shown in investing activities	(4,687)	(5,192)
(Increase) / decrease in debtors	(90,220)	6,362
(Decrease)/ increase in creditors	(13,908)	83,888
Net cash flows from operating activities	117,086	315,468

	At 1 April 2021 £	Cashflow £	At 31 March 2022 £
Net Debt:			
Cash at bank and in hand	637,368	120,428	757,796

The notes at pages 19 to 27 form part of these accounts.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements

For the Year Ended - 31 March 2022

1 ACCOUNTING POLICIES

Registered Office

The address of the registered office is Lower Tanbridge Way, Horsham, West Sussex, RH12 1PJ.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102 and is a limited by guarantee company incorporated in England, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and are prepared in sterling and rounded to the nearest £.

Going Concern Basis

The Directors have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Directors have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the Directors have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The Directors have concluded there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in the preparation of its financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Investment income is also treated on a receivable basis.

Legacy income is accounted for on a receivable basis to the extent that the trustees are entitled to the income, it is probable the income will be received and the amount can be measured reliably.

Incoming resources from charitable activities, which mainly consists of grants, if related to performance and specific deliverable, are accounted for in line with the progression of the gaining the right to consideration.

Donations are recognised when they are received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

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

Allocation and apportionment of costs

Facility and support costs are allocated to the various charitable activities in proportion to the hours worked by staff that directly undertake the charitable activities. This includes the hours of paid and volunteer staff. Facility costs include the costs of providing office space for the staff, including rent, utilities, technology and other equipment. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include finance, personnel, payroll and governance.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2022

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Assets below £2,500 are not capitalised unless the purchases are part of a programme that exceeds £2,500 in aggregate. The trustees review the assets of the charity each year for impairment and any write downs are taken to the Statement of Financial Activities. Depreciation on other assets is made at 20% straight line over 5 years, although a few assets are depreciated at 33% as they were purchased before the depreciation policy was updated in 2017/18.

Taxation

As a charitable company providing free, independent, confidential and impartial advice to everyone on their rights and responsibilities, Citizens Advice in West Sussex (N,S,E) is not subject to corporation tax on the surpluses it makes. It is also partially exempt from charging VAT and all income and expenditure is recorded in the SOFA net of VAT with irrecoverable VAT being shown in the SOFA within other costs as a separate line item.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The trustees have chosen to designate part of the unrestricted funds to be used for specific future projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of restricted and designated funds are described note 13 to the financial statements.

Pensions

The charity operates an auto-enrolment pension scheme provided by Evolve Pensions. All eligible employees are automatically enrolled into the company pension scheme after their first 3 months employment. Employees retain the right to opt-out of the scheme following the initial enrolment. In 2021/22 employee contributions were 5% of qualifying earnings and employer contributions were 3%.

Employee benefits

The costs of short term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Volunteers

The service provided by the charity is dependent upon the ability and commitment of unpaid volunteers. It has not been possible to place an accurate monetary value for accounting purposes.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Cash at bank and in hand

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

Current asset investments

Current asset investments are liquid investments with a maturity of more than three months from the balance sheet date.

Debtors

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

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2022

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Financial liabilities and assets are measured at fair value through profit or loss

Key Judgements and Accounting Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income – Income is recognised when Citizens Advice in West Sussex (N,S,E) is entitled to the income and this will be based on the work being completed and there is no requirement to repay the grant.
- Provisions – Management has made estimates and established provisions in respect of potential liabilities as at the balance sheet date. The key area where provisions have been created is property dilapidation costs.

2 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Restricted donation	-	123,991	123,991	-
Individual donations <£1,000	4,942	5,804	10,746	6,437
	4,942	129,795	134,737	6,437

Restricted donations for 2022 reflect a legacy of £123,991. For 2021, £6,437 of donations under £1,000 were unrestricted

3 INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Interest from bank and savings accounts	4,687	-	4,687	5,192

For 2021, £5,192 of interest from bank and savings accounts was unrestricted.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2022

4 INCOME FROM CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Alliance for Better Care	2,500	-	2,500	-
Capacity Funding	10,000	-	10,000	36,000
Clarion Housing Group	20,000	-	20,000	20,000
Client Trust accounts	-	-	0	3,000
Covid 19 funding	8,333	-	8,333	29,497
Crawley Homelessness Prevention	-	6,348	6,348	25,392
General Advisory Services	800,652	-	800,652	772,260
Horsham DC Befriending	11,111	-	11,111	-
Horsham Homelessness Prevention	30,209	-	30,209	29,175
Horsham Matters Money Advice	10,057	-	10,057	-
Kick Start.	36,888	-	36,888	-
Macmillan	-	141,013	141,013	147,251
Mid Sussex EU settlement	-	-	0	33,937
Mid Sussex Homelessness Prevention	21,000	-	21,000	42,000
Money Advice Debt Advice Program	-	223,283	223,283	169,849
MSDC-Community Engagement	29,948	-	29,948	-
National Lottery Community Fund	-	98,241	98,241	96,927
NHS E Sussex CCG	37,000	-	37,000	-
Other Clinical Commissioning Group funding	54,517	-	54,517	38,913
Other energy advice projects	-1,560	-	-1,560	6,000
Other funders	4,041	-	4,041	5,745
Sussex Community Foundation	1,650	-	1,650	7,500
Sussex University	9,000	-	9,000	3,000
Trussell Trust	-	214,795	214,795	62,525
Universal Credit - Help to Claim	-	158,974	158,974	168,915
Universal Credit Best Practice Lead	-	39,980	39,980	39,648
Worthing Homelessness Prevention	30,000	-	30,000	30,000
Worthing-Community Engagement	23,956	-	23,956	-
WSCC Crawley Money Advice			0	45,000
	1,139,302	882,634	1,812,534	2,021,936
2021 Comparative	1,003,209	809,505	1,812,534	

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2022

5 EXPENDITURE ON CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Staff Payroll	722,873	709,706	1,432,579	1,120,190
Staff and Volunteer Other	37,266	13,445	50,711	38,258
Premises	39,967	18,312	58,279	61,602
Office	89,370	45,405	134,775	120,891
Services	12,729	4,746	17,475	17,961
Supplies	3,531	1,545	5,076	4,225
Other	34,055	58,584	92,639	88,427
Support and Governance	123,110	30,373	153,483	162,815
	1,062,901	882,116	1,945,017	1,614,369
2021 comparative	819,528	794,841	1,614,369	

Analysis of Support and Governance

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Staff Payroll	117,550	28,436	145,986	136,575
Other				19,225
Governance	5,560	1,937	7,497	7,015
	123,110	30,373	153,483	162,815
2021 comparative	116,054	46,761	162,815	

The support and governance category includes costs of administering the charitable organisation including the costs of fundraising, accounting, governance and HR.

Expenditure on charitable activities includes Depreciation and Auditor Remuneration

	Total 2022 £	Total 2021 £
Depreciation (within Office)	7,507	13,871
Auditor Remuneration	6,094	6,006
Operating lease payments	3,097	16,168

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)
Notes to the Financial Statements (continued)

For the Year Ended – 31 March 2022

6 ANALYSIS OF STAFF PAYROLL COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COSTS OF KEY MANAGEMENT PERSONNEL

	Total 2022	Total 2021
	£	£
Salaries and wages	1,432,504	1,144,694
Social Security costs	117,509	91,061
Pension costs	26,389	21,014
Total Staff Payroll Costs	1,576,402	1,256,769

No employees had employee benefits in excess of £60,000 (2021/22: none).

The key management personnel of the charity now comprise the trustees, the Chief Executive Officer, the Head of Finance, the Head of Business Support and the Head of Client Services with interim Head of Delivery. The total employee benefits of the key management personnel of the charity were £156,778 (2021: 145,986).

No charity trustees were paid and no trustee received any other benefits from employment in the year (2021: nil). No charity trustee received payments for professional or other services supplied to the charity (2021: nil).

A number of trustees were reimbursed for expenses during the year.

	Total 2022	Total 2021
	£	£
Irene Campbell	183	218
Catherine Beckett	30	0
Andrew Brock	161	227
Total Trustee Expenses	374	445

7 STAFF NUMBERS

The average monthly paid employee numbers during the year were as follows

	Total 2022	Total 2021
	£	£
Employee numbers - on payroll	74	52

8 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2022

9 TANGIBLE FIXED ASSETS

	Computer Equipment £	Fixtures and Fittings £	Total £
Cost at 1 April 2021	81,612	54,622	136,234
Additions	-	-	-
Disposals	-	-	-
Cost at 31 March 2022	81,612	54,622	136,234
Depreciation at 1 April 2021	68,078	54,622	122,700
Additions	7,507	-	7,507
Disposals	-	-	-
Depreciation at 31 March 2022	75,585	54,622	130,207
Net book value 1 April 2021	13,534	0	13,534
Net book value 31 March 2022	6,027	0	6,027

10 DEBTORS

	Total 2022 £	Total 2021 £
Trade Debtors	136,805	110,259
Prepayments	50,118	38,969
Accrued Income	86,978	34,452
	273,901	183,680

11 CREDITORS

	Total 2022 £	Total 2021 £
Trade Creditors	97,201	61,582
Deferred Income	74,501	61,874
Taxes and social security	30,458	29,723
Provisions	80,000	80,000
Accruals	59,246	122,135
	341,406	355,314

Deferred income represents grants received in advance.

Provisions at 31 March 2022 consist principally of estimated costs of specific liabilities relating to leases on premises.

12 PENSION COMMITMENTS

An Auto Enrolment Workplace Pension with Evolve was introduced in July 2014. In addition we still have one employee on a different defined contribution scheme as a result of protected benefits in respect of a TUPE transfer. The assets of the scheme are held separately from those of the charitable Company in independently administered funds. The fund administrators are Evolve (BlueSky) and Aviva. The pension cost shown in note 6 to the accounts for the period represents contributions payable by the Company and amounted to £26,389 (2021: £21,014). At 31 March 2022 there was £nil (2021: £nil) pension contributions included within other creditors that was due to the pension company.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2022

13 SUMMARY OF FUNDS

	Brought Forward 1 April 2021	Incoming Resources	Resources Expended	Transfers	Carried Forward 31 March 2022
	£	£	£	£	£
Unrestricted funds:					
General Fund	655,650	1,150,981	(1,062,901)	(21,363)	722,367
Designated funds:					
Specific initiatives fund	215,930	-	-	21,363	237,293
	871,580	1,150,981	(1,062,901)	-	959,660
Restricted funds:					
Macmillan	-	141,013	(141,013)	-	-
Universal Credit Best Practice Lead	-	39,980	(39,980)	-	-
Universal Credit - Help to Claim	-	158,974	(158,974)	-	-
National Lottery Community Fund	13,939	98,241	(89,077)	-	23,103
WSCC Crawley Money Advice	1,535	6,348	(6,348)	-	1,535
Trussell Trust	-	214,795	(214,795)	-	-
Money Advice Debt Advice Program	5,919	223,283	(226,679)	-	2,523
Client Trust accounts	3,000	129,795	(5,250)	-	127,545
	24,393	1,012,429	(882,116)	-	154,707
	895,973	2,163,410	(1,945,017)	-	1,114,367

The purposes of the designated fund is

- **Specific initiatives fund** - amounts included in operational budgets to complete a service re-design and to increase capacity in our Generalist service in a sustainable way.

The purposes of the Restricted funds are as follows;

- **Macmillan** – Funding for staff to provide an outreach advice service for MacMillan clients.
- **UC Best Practice** – Funding research to guide best practice for Citizens advice support for UC applicants.
- **UC Help to Claim** – Funding to mobilise a project to provide front line support to UC claimants in West Sussex.
- **Sussex Community Foundation** – Funding for a project to support homeless and vulnerably housed people in West Sussex.
- **National Lottery Community Fund** – Funding for a project to provide specialist immigration and other support in Crawley.
- **Client Trust accounts** - grants received to be applied specifically for the benefit of named individual clients.
- **Covid 19 funding** - grants obtained to meet additional Covid 19 related costs including technology to permit remote working
- **Capacity funding** - grants obtained to help meet increasing client demand during 2021/22
- **WSCC Crawley Money Advice** - funding for a project to provide money advice to ethnic minorities in the Crawley area
- **Trussell Trust** - funding to provide free advice to people needing Trussell Trust Food Bank support in West Sussex.
- **Money Advice Debt Advice** - funding to provide free debt advice via face to face, phone and web based services.
- **Other funders** - principally amounts donated for application to specific named clients.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2022

Note 13 continued

Comparatives for
2020/21

	Brought Forward 1 April 2020	Incoming resources	Resources Expended	Transfers	Carried Forward 31 March 2021
	£	£	£	£	£
Unrestricted funds:					
General Fund	406,893	1,021,403	(819,528)	46,882	655,650
Designated funds:					
Specific initiatives fund	80,000	-	-	135,930	215,930
Covid 19 costs fund	50,000	-	-	(50,000)	-
IT replacement reserve	140,000	-	-	(140,000)	-
	676,893	1,021,403	(819,528)	(7,188)	871,580
Restricted funds:					
Macmillan	-	147,251	(150,169)	2,918	-
Universal Credit Best Practice Lead	-	39,648	(42,622)	2,974	-
Universal Credit - Help to Claim	-	168,915	(168,914)	(1)	-
Sussex Community Foundation	-	7,500	(8,838)	1,338	-
National Lottery Community Fund	2,503	96,927	(85,491)	-	13,939
Covid 19 funding	-	29,497	(29,496)	(1)	-
Capacity Funding	-	36,000	(35,999)	(1)	-
WSCC Crawley Money Advice	-	45,000	(43,465)	-	1,535
Trussell Trust	-	62,525	(62,523)	(2)	-
Money Advice Debt Advice Program	-	169,849	(163,930)	-	5,919
Other funders	-	3,393	(3,394)	1	-
Client Trust accounts	38	3,000	-	(38)	3,000
	2,541	809,505	(794,841)	7,188	24,393
	679,434	1,830,908	(1,614,369)	-	895,973

14 COMMITMENT UNDER OPERATING LEASES

	Total 2022 £	Total 2021 £
Less than 1 year	2,465	11,238
2 to 5 years	632	-
	3,097	11,238

15 POST BALANCE SHEET EVENTS

In March 2020 the UK Government announced a pandemic, the Charity continued to deliver face to face services where safeguards could be made and secured additional funding to cover costs and adapt delivery. Whilst the impact of Covid-19 is expected to continue post these accounts, the business continuity plan is in place to respond to any events that may occur after these accounts were prepared.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

England & Wales - Charity number 1116660

Accounts



in West Sussex
North South East

CITIZENS ADVICE IN WEST SUSSEX (North, South, East)

(A company limited by guarantee)

Trustees' Report and Audited Financial Statements For the year ended 31 March 2021

Company No. 05551406

Registered Charity No. 1116660

CITIZENS ADVICE IN WEST SUSSEX (North, South, East)

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CITIZENS ADVICE IN WEST SUSSEX (North, South, East)

Introduction to Trustees Report for the Year Ended 31 March 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019).

Trustees	I Campbell A Brock N Clay M T Link S Trowbridge	Chair Treasurer
	J Redfern C Beckett M Jones A Ross A Book	(Resigned 22 nd September 2020) (Appointed 15 th February 2021) (Appointed 28 th July 2020)
Chief Executive Officer	E Cross	
Senior Statutory Auditor	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited 1-7 Station Road Crawley West Sussex RH10 1HT	
Registered Office	Citizens Advice in West Sussex (North, South, East) Lower Tanbridge Way Horsham West Sussex RH12 1PJ	
	The company also operates from offices in Haywards Heath, Crawley, Horsham, Worthing and Shoreham by Sea.	
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill, West Malling Kent.	
Registered company number	05551406	
Registered charity number	1116660	

Citizens Advice in West Sussex (North, South, East)
Report of the Trustees for the year ended 31 March 2021

Chair's Report



In unprecedented times, I am pleased to report a further successful year for Citizens Advice in West Sussex (North, South, East) (CAWS).

In a year where it became unsafe for many organisations to continue services, CAWS kept our virtual doors open every single working day of the pandemic, supporting over 28,000 residents with increasingly complex issues and advice and over 100,000 advice contacts. We also kept a number of our physical offices open for vulnerable clients and emergency issues.

We responded quickly and within 15 days of lockdown close to 100 volunteers gave up space in their homes to continue providing advice. Our staff teams were agile in responding to changes in legal advice, contacting hundreds of known clients to ensure they were ok and had access to food, medication and support. We immediately created access for deaf residents to contact us directly via BSL so they would not be excluded.

We've worked with new and existing partners such as the NHS and Trussell Trust, welcoming new paid staff and volunteers who have trained and delivered advice or provided vital service support during these times to help our clients. We thank them and recognise we could not deliver our services without their commitment and professionalism.

Increasingly we are working to use our insight and services to support our partners and infrastructures in West Sussex to do more work to support those who are vulnerable, focusing on health and wellbeing, prevention, reducing social isolation and financial inclusion through all the work we do. This includes giving training and employment opportunities to people seeking work as a result of furlough and the economic impacts of Covid-19.

In the last year we have pushed forward our access, response and ideas around delivery of advice, responding to 62% more e-mails and webchats during the year, introducing video advice and sharing information and guidance on more than 500,000 social media timelines.

We have also welcomed 2 new Trustees to our Board of Trustees, Tony Book and Alex Ross, bringing further experience and stability. With a full membership to our Trustee Board, we have been able to give wider support to our organisation, staff and volunteers.

During a demanding year for delivery we have also reflected and challenged ourselves ensuring we will remain fit for the future, updating our 5 year strategy with ambitious plans to build on the success of the last 12 months.

We will be taking the opportunity to build the service further financially so that we can invest to meet the increased demand that we are expecting.

Dr. Irene Campbell, Chair

Citizens Advice in West Sussex (North, South, East)
Report of the Trustees for the year ended 31 March 2021

Chief Executive's Report



In my first full year as Chief Executive at CAWS I am incredibly proud of how much the team achieved in our response to supporting residents during the pandemic. Our contribution demonstrated the importance of advice work in making a difference during a crisis but also the preventative role it plays in reducing health inequalities so our communities thrive.

Despite the challenges presented, the team continued to deliver our strategy, helping people with the problems they face, growing with new staff and volunteers, projects, technology and partners.

By speeding up our digital transformation we were able to work in a more agile way and meet the needs of our clients. We worked even closer with partners across the public and voluntary sectors and forged stronger links with local businesses. Our communications team increased our reach by launching new social media channels, webinars and promoted pro-active information so more people got information they needed early on.

We are committed to standing up for equality, with growing evidence of the disparity of Covid-19 amongst members of our community, we responded by developing community engagement. We ensured that the voices of Black, Asian and residents from other ethnic backgrounds were heard and services were put in place including launching Crawley Community money advice project, improving covid support and building network of Mid Sussex champions, using our resident networks to empower communities with the information they need.

We responded by supporting our partners and targeting resources so the most vulnerable were supported, increasing our work with people at risk of suicide and piloting support at Langley Green Mental Health Hospital. We delivered over £200,000 of winter hardship grants to families in partnership with Arun and Chichester Citizen Advice. Staff and volunteers ensured over 1000 vulnerable clients received welfare calls and were registered to the hub whilst keeping our face to face service available for the digitally excluded and at risk people such as domestic abuse. We reached 800 people who couldn't access us through digital channels.

We know that 2021/22 will continue to see the impact of covid-19, particularly socio-economic and health inequalities. Our role will be even more important in helping our communities to recover whilst supporting our team's own wellbeing as we all recover. We look forward to taking a strategic approach with our partners to support our residents with the challenges they will face, and I look forward to continuing the delivery of our forward strategy with our Trustee Board.

Emma Cross, CEO

Citizens Advice in West Sussex (North, South, East)
Report of the Trustees for the year ended 31 March 2021

Who are we?

We are an independent registered Charity and not for profit company limited by guarantee and member of the national Citizens Advice network.

Our Mission

To reduce inequalities and empower residents to move forward with their problems through information, advice and advocacy so they thrive. For every voice to be heard and improve the policies and practices that affect people's lives.

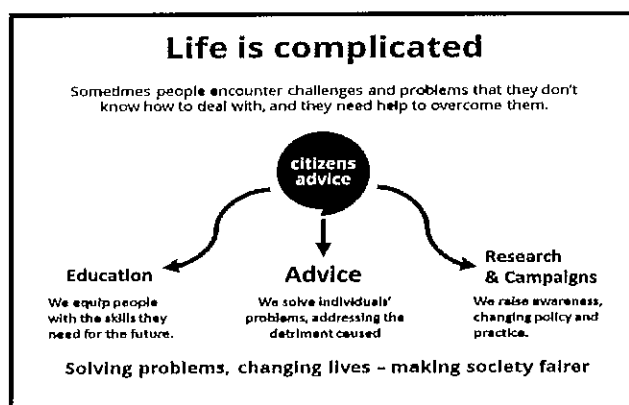
Our Vision:

To be recognised above all, as an agent of social change, helping people take more control of their lives through accessible, responsive advice and enriching society through powerful influence of social policy.

What do we do?



Anyone can have a problem, and problems can affect many aspects of people's lives and wellbeing. We believe that independent information, advice and advocacy can bring about real change for our residents and strengthen our communities.



Citizens Advice in West Sussex (North, South, East) continues to affect positively the lives of people with questions and problems they face, supporting people to find a way forward on a range of topics from housing to debt, work to health, benefits and more. We use information and advice to prevent issues from spiralling, bring people back from crisis and make their lives better.

We make sure that essential help is available in times of need through our team of paid staff and volunteers, when they need it and how they need it. Our telephone and digital services can be accessed by West Sussex residents from anywhere and our face-to-face services across the county in outreaches and our centres in Crawley, Horsham, Haywards Heath, Worthing and Shoreham-by-Sea. We work in partnership with Arun and Chichester Citizens Advice to ensure West Sussex residents receive a countywide service.

In addition to our community advice service, we deliver a number of significant services and projects funded by partners, including Macmillan Cancer Support, the Department for Work and Pensions (DWP), The Money Advice and Pensions Service ("MAPS"), the NHS, Trussell Trust and the

Citizens Advice in West Sussex (North, South, East)

Report of the Trustees for the year ended 31 March 2021

National Lottery. These provide specialist advice, targeting people at increased risk of poverty, mental health deterioration or other vulnerable groups.

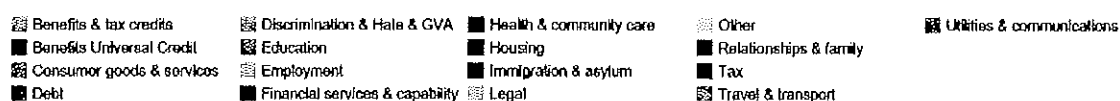
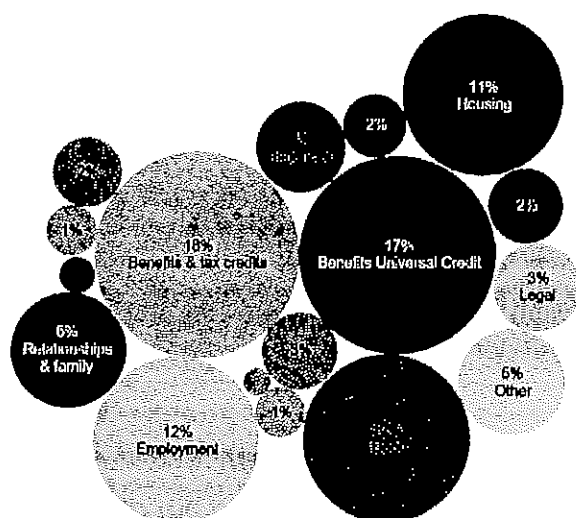
We believe it's important to address the root cause of problems so we have a greater impact and prevent problems in the future. Our research and campaigns team work to identify the issues, improve practice and work with partners. We also work with the national Citizens Advice to influence change in social policy, which will benefit people's lives.

What have we achieved during the last year?

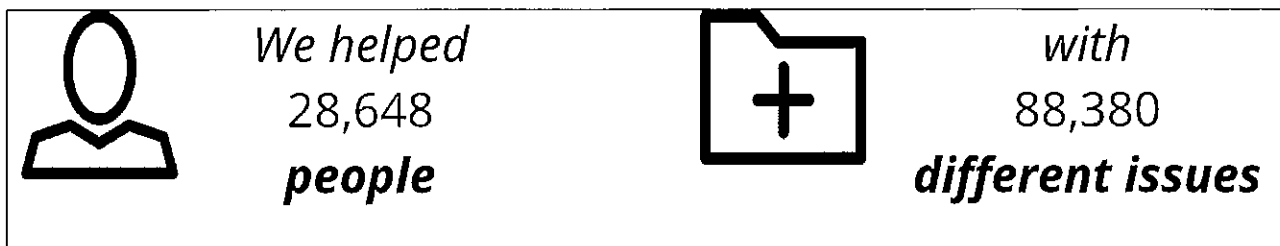
Every year, thousands of people come to us for help solving their problems. Our advisers deal with hundreds of advice issues every day.

In 2020/21 we helped 28,648 people with 87,380 different issues. This was slightly fewer people than in 2019/20 reflecting the social distancing rules and the positive impact of Government support measures such as furlough during the early stages of the Covid 19 pandemic. However, the number of issues we dealt with rose, reflecting an increasing complexity of problems we were supporting people with. In particular safeguarding concerns rose throughout the year and in particular in quarter 4. We expect this trend towards increasing complexity and greater vulnerability to accelerate as support measures introduced during the pandemic are withdrawn. As expected, demand began to increase and we are investing significantly in our staff, volunteers and technology to put us in the best position to be able to meet these challenges in the years ahead.

Part 1 issues %



Citizens Advice in West Sussex (North, South, East)
Report of the Trustees for the year ended 31 March 2021



The headline statistics do not tell the full story of what has happened over the last year. The impact of the Covid 19 pandemic has accelerated our plans to modernise our service and improve the positive impact that we can make on those who need support in our local communities. We have increased capacity on our telephone advicelines and made them more accessible to some of the most vulnerable by making them free to call. We have introduced new ways of communicating with clients, including video calls, whilst also making sure that our offices have remained open every working day during the pandemic so the digitally excluded can get the advice they need. We have expanded our messaging on social media and increased our connections with partners to offer more integrated support service to clients. Through all of this we have been extremely proud of our staff and volunteers who have embraced change for the good of our clients with flexibility, determination and empathy.

We have also taken opportunities created during the pandemic to grow our funding and expand the services we offer. These have included projects targeted at reducing inequalities caused or exacerbated by Covid-19 including money advice to residents from diverse ethnic backgrounds in Crawley, fuel voucher scheme for vulnerable families, money advice for suicide risks, community champions in Mid Sussex and advice to those suffering the greatest hardship during the pandemic including the many who have had to resort to using Food Banks over the last year or so.

A conservative estimate of the financial benefits our advice provided during 2020/21 using an HM Treasury approved model shows:

For every £1 invested in our service in 2020/21 we generated



£23.48 benefits to clients through income gained via benefits claimed, debts written off and consumer problems resolved.



£7.43 direct savings to local and national government through a reduction in health service demand, homelessness support and out of work benefits



£46.21 wider economic and social benefits from improvements in health, well-being, participation and productivity.

Our aim is to make an impact in individual lives through the advice we provide. More people than ever have been affected in greater ways than ever during this last extraordinary year. There

Citizens Advice in West Sussex (North, South, East)

Report of the Trustees for the year ended 31 March 2021

is sadly a trend emerging of mental health and suicide, which appears to be driven by debt and lack of access to food. We also have isolation impacting vulnerable adults and care assessments or family support often being inaccessible to them. We expect even more vulnerability will emerge as lockdown support measures are phased out in coming months and the effects of the postponement in dealing with issues materialise. Our communities' need for our services has never been greater.

Below are some of the quotes from clients who have given us feedback on the impact our service has had on their lives

	<i>"Thank you so much, I cannot thank you enough for what you have done for me. Your patient dedication and explanation for somebody to understand is remarkable. Nobody has done this for me in 21 years. Keep up the good work."</i>
	<i>"I received excellent and extremely useful advice that has helped me put forward a fair and reasonable solution. It's also helped to reduce my anxiety knowing where I stand in a time when I wasn't sure if or where I could get advice."</i>
	<i>A big thank you. Honest advice, further information and addresses of contacts I needed. Suggestions to help overcome barriers in my situation. Friendly and approachable. Thank you for giving me confidence to continue on my case reassuring me useful help is out there at no cost."</i>
	<i>"I recently contacted Citizens Advice for help. I spoke to a lady who was extremely helpful and her advice was excellent. Two emails followed with links to further information. Thanks to the organisation for everything."</i>
	<i>"Fantastic advice – quick, accurate and friendly. Thank you very much."</i>

What has happened with our financial position during 2020/21?

Net surplus for the year

£	<i>As a result of Coronavirus, we adjusted our financial approach so we could meet the changing needs of our clients and prepare for the challenges of 2021/22</i>
	<i>Income</i> £1,830,908 (£1,494,401 prior year)
	<i>Expenses</i> £1,614,369 (£1,354,806 prior year)
	<i>Overall surplus</i> £216,539 (£139,595 previous year)

Citizens Advice in West Sussex (North, South, East)

Report of the Trustees for the year ended 31 March 2021

2020/21 was a stable year financially with a surplus of £216,539. The majority of the surplus emerged during the first half of the year reflecting a significant and rapid growth in projects at the start of the pandemic and cost savings from the enforced reduction in staff and volunteers using our offices. The demand for some areas of work dipped in the first half of the year as Government emergency measures postponed the moment of crisis for many affected by the pandemic. This allowed us to undertake welfare checks for our vulnerable clients and provide additional paid resource to phone services as a result of losing 170 volunteers. We recruited additional staff using increased project funding but were able to make savings. The surplus that emerged in the Generalist service during 2020/21 as a result of securing additional one off grants, savings in volunteer expenses and additional project income will be reinvested into the service in 2021/22. This will enable us to respond to an expected surge in demand for our services as lockdown support measures are phased out and also to complete our service re-design initiatives which are aimed at increasing the impact of our services across West Sussex in a financially sustainable way.

Financial position at the end of the year

Our reserves, defined as general funds less the net book value of fixed assets and designated reserves, at the end of the year were £655,650 (£406,893 in March 2020), which is broadly in line with our reserves target of £640,000 (see reserves policy below). Designated funds have been set aside to cover the costs of the service re-design and increasing capacity, the actions for which are included in our operating budget for 2021/22.

The West Sussex county wide funding agreement for the Community Advice Service is due for renewal in April 2022. Our largest financial risk continues to be a future significant reduction in, or complete loss of, core local authority funding. Other large funding risks have also increased significantly during the last year with our 2 largest projects, worth £443k annually due to be recommissioned at a national or large regional level. Target reserves have been increased to reflect this increased financial risk and also to keep pace with the growth in the organisation over the last year.

Citizens Advice in West Sussex (North, South, East)
Report of the Trustees for the year ended 31 March 2021

Some other information we provide as part of our Trustees Report

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is governed by a Memorandum and Articles of Association dated 1 September 2005 (which were subsequently updated at the AGM of 28 September 2010, the AGM of 25 September 2015 and the EGM of 13 September 2018). It succeeds an unincorporated charity with similar objects and assets set up by a Trust Deed in 1966.

In the event of the Charity being wound up, the liability of the guarantee is limited to £1 per member of the company.

The trustees that served during the year are identified on page 2.

Appointment of trustees is governed by the Articles of Association. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through the resignation or death of an existing trustee.

Trustee induction and training is provided through our HR support and training team delivered by Citizens Advice in West Sussex regionally and Citizens Advice nationally.

The Trustees confirm they have had regard to the Charity Commission's guidance on public benefit.

Organisational structure

Day to day decision making is delegated to the Chief Executive Officer and the Senior Management Team with the Board of Trustees meeting at least four times per year to provide oversight. There are also Board sub committees which meet to deal with specialist areas such as Governance, Finance and Facilities and People with each sub committee containing the Chief Executive, one or more members of the Board and one or more members of the Senior Management Team.

Risk Management

The Trustee Board regularly reviews the risk register. Risks are identified and evaluated in the following ways:

- Regular review and update by the Executive Team.
- Regular review by the Compliance and Governance Trustee subcommittee.
- Annual review by the Trustee Board.
- Periodic reviews are conducted in order to assess the likelihood and impact of risks, what strategies have been applied and the efficacy of those strategies in mitigating the risk.

Citizens Advice in West Sussex (North, South, East)
Report of the Trustees for the year ended 31 March 2021

- The Executive Team is responsible for monitoring external developments that may impact on the organisation.
- The Finance team provides comprehensive budgeting systems and financial reporting, which indicate financial performance against the budget and forecast, which are reviewed and agreed by the Trustee Board.

The major risks have been reviewed and systems or procedures have been established to manage those risks.

The key risk is the funding environment and the potential impact of reductions on the level and quality of the service we deliver to our clients.

Reserves policy

In order for the Charity to be effective, the Charity needs adequate reserves to address:

- The risk of an unforeseen emergency or other unexpected need for funds, e.g. an unexpected large repair bill or finding 'seed-funding' for an urgent project.
- Covering unforeseen day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence.
- A source of income, e.g. a contract, not being renewed. Funds might be needed to give the Trustees time to take action if income falls below expectations.
- Planned commitments, or designations, that cannot be met by future income alone, e.g. plans for a major asset purchase or to a significant project that requires the Charity to provide 'match funding'.
- The need to fund short-term deficits in a cash budget, e.g. money may need to be spent before funding is received.

In addition to these, restricted funds may also be held. The current restricted funds are detailed in note 13 of the accounts.

The key financial risk for the Charity is the risk that the community advice funding contract with the Local councils might not be extended over the medium to long term. The Trustees carried out a review of the reserves that would be required to cover this and other financial risks faced by the Charity. This review included a quantitative assessment of the impact of such risks materialising. The conclusion of the review was that a general reserve target (total reserves excluding designated reserves) should be set at £640,000, which represented 3.4 months of budgeted expenditure for 2021/22. The general reserves are invested prudently in a diversified portfolio of cash deposits and fixed term bonds of up to 1 year, with the precise maturity profile being informed by the quantitative assessment of the impact of financial risks materialising.

In addition to the target for general reserves, the Trustees have also designated £215,930 of reserves. These have been designated for specific initiatives to increase our capacity for the expected post lockdown surge in demand and to complete service re-design initiatives aimed at increasing our community impact in a financially sustainable way. The actions to support these initiatives are costed and included in the operational budget for 2021/22 approved by the Trustees.

Citizens Advice in West Sussex (North, South, East)

Report of the Trustees for the year ended 31 March 2021

The Trustees review the policy at least annually as part of the Charity's planning and budgeting processes. The amount held in reserves is also monitored during the course of the year as part of our financial control procedures.

Arrangements for setting pay and remuneration of the key management personnel

The pay of key management personnel is reviewed annually. The process is overseen and approved by the People Sub Committee and ratified by the Trustee Board. The review takes into account inflation and salaries are benchmarked against other charities of similar size and complexity.

Investment policy and performance

Under powers granted in our Articles of Association, the Trustees are allowed to invest monies not immediately required for its purposes, in or upon such investments, securities or property as may be thought fit. In exercising this duty, the Trustees ensure that:

- All surplus funds are held in an interest-bearing account.
- When considering where to place our accounts the Trustees consider the security, ethical stance of our counterparties and the best interest rates attainable.
- Funds are invested in short-term easily accessible accounts to ensure cash flow liquidity.
- The investment strategy is regularly reviewed against the current financial climate and our contractual obligations.

Fund raising

The majority of our funding comes from grants for the core community advice service and to deliver specific projects within local communities. Staff and supporters undertake various small fundraising activities such as the Legal Walk and carol singing. We did not employ anyone whose primary role was to raise funds from the general public during the year to March 2021 nor did we engage any external agents to raise such funds.

Staff pension funds

For staff within the organisation we offer standardised pension funding arrangements into a defined contribution scheme with a 3% employer contribution in line with Government requirements.

Responsibility towards the environment

The Charitable Company aims to minimise its impact on the environment. It encourages electronic communication where possible and strives to promote a more sustainable working environment.

Citizens Advice in West Sussex (North, South, East)
Report of the Trustees for the year ended 31 March 2021

Statement of Trustee Responsibilities

The Trustees, (who are also the directors of Citizens Advice In West Sussex (North, South, East) for the purposes of company law), are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity SORP.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charitable company will continue in business.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are 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 auditors are aware of that information.

This report has been prepared in accordance with the prevailing laws and regulation and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Report approved by order of the board of trustees on 26th July 2021 and signed on its behalf by:



Irene Campbell, Chair of Trustees on behalf of the Trustees

CITIZENS ADVICE IN WEST SUSSEX (North, South, East)

Report of the Independent Auditors to the Trustees For the Year Ended 31 March 2021

Opinion

We have audited the financial statements of CITIZENS ADVICE IN WEST SUSSEX (North, South, East) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice)*.

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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.

**Report of the Independent Auditors to the Trustees
For the Year Ended 31 March 2021**

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and 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.

Matters on which we are required to report by exception

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

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

Responsibilities of Trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity'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.

**Report of the Independent Auditors to the Trustees
For the Year Ended 31 March 2021**

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

In relation to fraud, the objectives of our audit are to identify and assess the risk of material misstatement of the financial statements due to fraud, to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatements due to fraud through designing and implementing appropriate responses and to respond appropriately to fraud or suspected fraud identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

CITIZENS ADVICE IN WEST SUSSEX (North, South, East)

Report of the Independent Auditors to the Trustees For the Year Ended 31 March 2021

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's Trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Richard Place Dobson Services Limited

Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

1-7 Station Road

Crawley

West Sussex

RH10 1HT

01/11/2021

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Statement of Financial Activities (Incorporating an Income and Expenditure Account) For the Year Ended - 31 March 2021

		Unrestricted Funds General	Unrestricted Funds Designated	Restricted Funds	Total 2021	Total 2020
	Note	£	£	£	£	£
Income:						
Donations and legacies	2	6,437	-	-	6,437	5,977
<i>Income from charitable activities:</i>						
Advisory Services	4	1,003,029	-	809,505	1,812,534	1,474,846
Investment income	3	5,192	-	-	5,192	6,489
Other income		6,745	-	-	6,745	7,089
Total Income		1,021,403	-	809,505	1,830,908	1,494,401
Expenditure:						
<i>Costs of raising funds:</i>						
Professional Support Costs		-	-	-	-	-
<i>Expenditure on charitable activities:</i>						
Advisory Services	5	819,528	-	794,841	1,614,369	1,354,806
Total Expenditure		819,528	-	794,841	1,614,369	1,354,806
Movement in funds for the year		201,875	-	14,664	216,539	139,595
Transfers between funds		46,882	(54,070)	7,188	-	-
Net movement in funds for the year		248,757	(54,070)	21,852	216,539	139,595
Reconciliation of funds						
Total Funds brought forward		406,893	270,000	2,541	679,434	539,839
Total Funds carried forward		655,650	215,930	24,393	895,973	679,434

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure has arisen from continuing activities.

The notes at pages 21 to 31 form part of these accounts.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Balance Sheet At 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fixed Assets					
Tangible assets	9	13,534	-	13,534	27,405
Current assets					
Investments		416,705	-	416,705	161,910
Debtors	10	183,680	-	183,680	190,042
Cash at bank and in hand		612,975	24,393	637,368	571,503
Total Current assets		1,213,360	24,393	1,237,753	923,455
Current liabilities					
Creditors falling due within one year	11	(355,314)	-	(355,314)	(271,426)
Net current assets		858,046	24,393	882,439	652,029
Total assets less current liabilities		871,580	24,393	895,973	679,434
NET ASSETS		871,580	24,393	895,973	679,434
The funds of the charity:	13				
General funds		655,650		655,650	406,893
Designated funds		215,930		215,930	270,000
Unrestricted funds		871,580	-	871,580	676,893
Restricted funds		-	24,393	24,393	2,541
TOTAL CHARITY FUNDS		871,580	24,393	895,973	679,434

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to charitable companies for the year ended 31 March 2021. The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011 and prepared in accordance with the provisions applicable to companies subject to the small companies regime. The notes at pages 21 to 31 form part of these accounts.

The Accounts are approved by order of the board of trustees on 21st July 2021 and signed on its behalf by:

COMPANY NUMBER: 05551406

DR IRENE CAMPBELL, Chair of Trustees on behalf of the trustees

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Cash Flow Statement For the Year Ended - 31 March 2021

	2021 £	2020 £
Cash flows from operating activities	315,468	97,214
Cash flows from investing activities		
Interest Income	5,192	6,489
Purchase of tangible fixed assets	-	-
Purchase of current asset investments	(254,795)	(161,910)
Cash provided by/(used in) investing activities	(249,603)	(155,421)
Increase/(decrease) in cash and cash equivalents in the year	65,865	(58,207)
Cash and cash equivalents at the beginning of the year	571,503	629,710
Cash and cash equivalents at the end of the year	637,368	571,503

Notes to the Cash Flow Statement

Reconciliation of net movement in funds to net cash flows from operating activities

	2021 £	2020 £
Net movement in funds	216,539	139,595
Add back depreciation charge	13,871	16,170
Deduct interest income shown in investing activities	(5,192)	(6,489)
Decrease/(increase) in debtors	6,362	(72,492)
Increase/(decrease) in creditors	83,888	20,430
Net cash flows from operating activities	315,468	97,214

	At 1 April 2019 £	Cashflow £	At 31 March 2020 £
Net Debt:			
Cash at bank and in hand	571,503	65,865	637,368

The notes at pages 21 to 31 form part of these accounts.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements For the Year Ended - 31 March 2021

1 ACCOUNTING POLICIES

Registered Office

The address of the registered office is Lower Tanbridge Way, Horsham, West Sussex, RH12 1HT.

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102 and is a limited by guarantee company incorporated in England, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and are prepared in sterling and rounded to the nearest £.

Going Concern Basis

The Directors have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Directors have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the Directors have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The Directors have concluded there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in the preparation of its financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Investment income is also treated on a receivable basis.

Legacy income is accounted for on a receivable basis to the extent that the trustees are entitled to the income, it is probable the income will be received and the amount can be measured reliably.

Incoming resources from charitable activities, which mainly consists of grants, if related to performance and specific deliverable, are accounted for in line with the progression of the gaining the right to consideration.

Donations are recognised when they are received.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Facility and support costs are allocated to the various charitable activities in proportion to the hours worked by staff that directly undertake the charitable activities. This includes the hours of paid and volunteer staff. Facility costs include the costs of providing office space for the staff, including rent, utilities, technology and other equipment. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include finance, personnel, payroll and governance.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued) For the Year Ended - 31 March 2021

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Assets below £2,500 are not capitalised unless the purchases are part of a programme that exceeds £2,500 in aggregate. The trustees review the assets of the charity each year for impairment and any write downs are taken to the Statement of Financial Activities.

Depreciation on other assets is made at 20% straight line over 5 years, although a few assets are depreciated at 33% as they were purchased before the depreciation policy was updated in 2017/18.

Taxation

As a charitable company providing free, independent, confidential and impartial advice to everyone on their rights and responsibilities, Citizens Advice in West Sussex (N,S,E) is not subject to corporation tax on the surpluses it makes. It is also partially exempt from charging VAT and all income and expenditure is recorded in the SOFA net of VAT with irrecoverable VAT being shown in the SOFA within other costs as a separate line item.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. The trustees have chosen to designate part of the unrestricted funds to be used for specific future projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of restricted and designated funds are described note 13 to the financial statements.

Pensions

The charity operates an auto-enrolment pension scheme provided by Evolve Pensions. All eligible employees are automatically enrolled into the company pension scheme after their first 3 months employment. Employees retain the right to opt-out of the scheme following the initial enrolment. In 2020/21 employee contributions were 5% of qualifying earnings and employer contributions were 3%.

Employee benefits

The costs of short term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Volunteers

The service provided by the charity is dependent upon the ability and commitment of unpaid volunteers. It has not been possible to place an accurate monetary value for accounting purposes.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the lease.

Cash at bank and in hand

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

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued) For the Year Ended - 31 March 2021

Current asset investments

Current asset investments are liquid investments with a maturity of more than three months from the balance sheet date.

Debtors

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

Creditors and provisions

Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

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

Financial liabilities and assets are measured at fair value through profit or loss

Key Judgements and Accounting Estimates

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The main judgement and accounting estimates included in the accounts are:

- Deferral of grant income – Income is recognised when Citizens Advice in West Sussex (N,S,E) is entitled to the income and this will be based on the work being completed and there is no requirement to repay the grant.
- Provisions – Management has made estimates and established provisions in respect of potential liabilities as at the balance sheet date. The key area where provisions have been created is property dilapidation costs.

2 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Individual donations <£1,000	6,437	-	6,437	5,977

For 2020, £5,467 of donations under £1,000 were unrestricted

3 INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Interest from bank and savings accounts	5,192	-	5,192	6,489

For 2020, £6,489 of interest from bank and savings accounts was unrestricted

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2021

4 INCOME FROM CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
General Advisory Services	772,260	-	772,260	763,821
MacMillan	-	147,251	147,251	138,626
Local Area Network (LAN)	-	-	-	23,333
Crawley Homelessness Prevention	25,392	-	25,392	31,740
Horsham Homelessness Prevention	29,175	-	29,175	28,325
Mid Sussex Homelessness Prevention	42,000	-	42,000	36,870
Worthing Homelessness Prevention	30,000	-	30,000	29,377
Crawley Universal Credit Support	-	-	-	2,500
Horsham Universal Credit Support	-	-	-	-
Mid Sussex EU settlement	33,937	-	33,937	-
Covid 19 funding	-	29,497	29,497	-
Capacity Funding	-	36,000	36,000	-
Other Clinical Commissioning Group funding	38,913	-	38,913	-
WSCC Crawley Money Advice	-	45,000	45,000	-
Trussell Trust	-	62,525	62,525	-
Mid Sussex Universal Credit Support	-	-	-	(4,356)
Universal Credit Best Practice Lead	-	39,648	39,648	39,000
Universal Credit - Help to Claim	-	168,915	168,915	159,167
Money Advice Debt Advice Program	-	169,849	169,849	78,300
Clarion Housing Group	20,000	-	20,000	21,667
MIND	-	-	-	2,500
Sussex Community Foundation	-	7,500	7,500	10,122
BESN Big Energy Champions	-	-	-	2,000
Client Trust accounts	-	3,000	3,000	-
National Lottery Community Fund	-	96,927	96,927	94,188
Other energy advice projects	6,000	-	6,000	10,802
Sussex University	3,000	-	3,000	5,900
Other funders	2,352	3,393	5,745	964
Hastoe Grant	-	-	-	-
	1,003,029	809,505	1,812,534	1,474,846
2020 Comparative	1,036,365	438,481	1,474,846	

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2021

5 EXPENDITURE ON CHARITABLE ACTIVITIES - ADVISORY SERVICES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Staff Payroll	496,372	623,818	1,120,190	854,338
Staff and Volunteer Other	27,019	11,239	38,258	72,312
Premises	47,555	14,047	61,602	68,238
Office	77,734	43,157	120,891	140,372
Services	13,420	4,541	17,961	11,527
Supplies	2,844	1,381	4,225	8,455
Other	38,530	49,897	88,427	60,109
Support and Governance	116,054	46,761	162,815	139,455
	819,528	794,841	1,614,369	1,354,806
2020 comparative	914,666	440,140	1,354,806	

Analysis of Support and Governance

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Staff Payroll	95,182	41,393	136,575	114,553
Staff and Volunteer Other	512	261	773	378
Premises	1,798	772	2,570	3,102
Office	11,532	1,702	13,234	10,433
Services	563	249	812	518
Supplies	111	53	164	356
Other	1,156	516	1,672	1,668
Governance	5,200	1,815	7,015	8,447
	116,054	46,761	162,815	139,455
2020 comparative	103,939	35,516	139,455	

The support and governance category includes costs of administering the charitable organisation including the costs of the fundraising, accounting, governance and HR.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2021

5 EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Expenditure on charitable activities includes Depreciation and Auditor Remuneration

	Total 2021 £	Total 2020 £
Depreciation (within Office)	13,871	16,170
Auditor Remuneration	6,006	5,880
Operating lease payments	16,168	16,057

6 ANALYSIS OF STAFF PAYROLL COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COSTS OF KEY MANAGEMENT PERSONNEL

	Total 2021 £	Total 2020 £
Salaries and wages	1,144,694	884,393
Social Security costs	91,061	67,786
Pension costs	21,014	16,711
Total Staff Payroll Costs	1,256,769	968,890

No employees had employee benefits in excess of £60,000 (2020: none).

The key management personnel of the charity now comprise the trustees, the Chief Executive Officer, the Head of Finance, the Head of Business Support and the Head of Client Services. The total employee benefits of the key management personnel of the charity were £149,199 (2020: £142,075).

No charity trustees were paid and no trustee received any other benefits from employment in the year (2020: nil).

No charity trustee received payments for professional or other services supplied to the charity (2020: nil).

A number of trustees were reimbursed for expenses during the year.

	Total 2021 £	Total 2020 £
Irene Campbell	218	1088
Mike Link	0	421
Andrew Brock	227	412
Total Trustee Expenses	445	1,921

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued) For the Year Ended - 31 March 2021

7 STAFF NUMBERS

The average monthly paid employee numbers during the year were as follows

	Total 2021	Total 2020
	£	£
Employee numbers - on payroll	52	44

8 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2020.

9 TANGIBLE FIXED ASSETS

	Computer Equipment	Fixtures and Fittings	Total
	£	£	£
Cost at 1 April 2020	81,612	54,622	136,234
Additions	-	-	-
Disposals	-	-	-
Cost at 31 March 2021	81,612	54,622	136,234
Depreciation at 1 April 2020	54,250	54,579	108,829
Additions	13,828	43	13,871
Disposals	-	-	-
Depreciation at 31 March 2021	68,078	54,622	122,700
Net book value 1 April 2020	27,362	43	27,405
Net book value 31 March 2021	13,534	-	13,534

10 DEBTORS

	Total 2021	Total 2020
	£	£
Trade Debtors	110,259	108,620
Prepayments	38,969	35,947
Accrued Income	34,452	45,475
	183,680	190,042

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued) For the Year Ended - 31 March 2021

11 CREDITORS

	Total 2021 £	Total 2020 £
Trade Creditors	61,582	49,164
Deferred Income	61,874	67,765
Taxes and social security	29,723	19,154
Provisions	80,000	80,000
Accruals	122,135	55,343
	355,314	271,426

Deferred income represents grants received in advance.

Provisions at 31 March 2021 consist principally of estimated costs of specific liabilities relating to leases on premises.

12 PENSION COMMITMENTS

An Auto Enrolment Workplace Pension with Evolve was introduced in July 2014. In addition we still have one employee on a different defined contribution scheme as a result of protected benefits in respect of a TUPE transfer. The assets of the scheme are held separately from those of the Charitable Company in independently administered funds. The fund administrators are Evolve (BlueSky) and Aviva. The pension cost shown in note 6 to the accounts for the period represents contributions payable by the Company and amounted to £21,014 (2020: £16,711). At 31 March 2021 there was £nil (2020: £nil) pension contributions included within other creditors that was due to the pension company.

Notes to the Financial Statements (continued)
For the Year Ended - 31 March 2021

13 SUMMARY OF FUNDS

	Brought Forward 1 April 2020 £	Incoming resources £	Resources Expended £	Transfers £	Carried Forward 31 March 2021 £
Unrestricted funds:					
General Fund	406,893	1,021,403	(819,528)	46,882	655,650
Designated funds:					
Specific initiatives fund	80,000			135,930	215,930
Covid 19 costs fund	50,000			(50,000)	-
IT replacement reserve	140,000			(140,000)	-
	676,893	1,021,403	(819,528)	(7,188)	871,580
Restricted funds:					
MacMillan	-	147,251	(150,169)	2,918	-
Universal Credit Best Practice Lead	-	39,648	(42,622)	2,974	-
Universal Credit - Help to Claim	-	168,915	(168,914)	(1)	-
Sussex Community Foundation	-	7,500	(8,838)	1,338	-
National Lottery Community Fund	2,503	96,927	(85,491)		13,939
Covid 19 funding		29,497	(29,496)	(1)	-
Capacity Funding		36,000	(35,999)	(1)	-
WSCC Crawley Money Advice		45,000	(43,465)		1,535
Trussell Trust		62,525	(62,523)	(2)	-
Money Advice Debt Advice Program		169,849	(163,930)		5,919
Other funders		3,393	(3,394)	1	-
Client Trust accounts	38	3,000	-	(38)	3,000
	2,541	809,505	(794,841)	7,188	24,393
	679,434	1,830,908	(1,614,369)	-	895,973

Designated funds for Covid 19 costs were transferred to general reserves in 2020/21. The Covid 19 pandemic delayed our planned spending on service re-design and unused designated service re-design costs plus the utilisation of a surplus generated in 2020/21 will be invested during 2021/22 to both implement the re-design and also to provide temporary additional capacity to meet increased client demand while service re-design is taking place. The purposes of the designated funds are/were

- **Specific initiatives fund** - amount included in operational budgets to complete service re-design and to increase capacity in our Generalist service in a sustainable way.
- **Covid 19 costs fund** - a fund set aside to fund adjustments to working practices arising from Covid 19. Most of these costs were covered by additional funding that we were awarded during 2020/21.
- **IT replacement reserve** - a fund set aside for replacement of aging IT assets which is now included within the General reserve.

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2021

The purposes of the Restricted funds are as follows;

- **MacMillan** – Funding for staff to provide an outreach advice service for MacMillan clients.
- **UC Best Practice** – Funding research to guide best practice for Citizens advice support for UC applicants.
- **UC Help to Claim** – Funding to mobilise a project to provide front line support to UC claimants in West Sussex.
- **Sussex Community Foundation** – Funding for a project to support homeless and vulnerably housed people in West Sussex.
- **National Lottery Community Fund** – Funding for a project to provide specialist immigration and other support in Crawley.
- **Client Trust accounts** - grants received to be applied specifically for the benefit of named individual clients.
- **Covid 19 funding** - grants obtained to meet additional Covid 19 related costs including technology to permit remote working
- **Capacity funding** - grants obtained to help meet increasing client demand during the second half of 20/21
- **WSCC Crawley Money Advice** - funding for a project to provide money advice to ethnic minorities in the Crawley area
- **Trussell Trust** - funding to provide free advice to people needing Trussell Trust Food Bank support in West Sussex.
- **Money Advice Debt Advice** - funding to provide free debt advice via face to face, phone and web based services.
- **Other funders** - principally amounts donated for application to specific named clients.

Comparatives for 2019/20

	Brought Forward 1 April 2019 £	Incoming resources £	Resources Expended £	Transfers £	Carried Forward 31 March 2020 £
Unrestricted funds:					
General Fund	382,350	1,055,410	(914,666)	(116,201)	406,893
Designated funds:					
Universal credit fund	-	-	-	-	-
Specific initiatives fund	50,000	-	-	30,000	80,000
Covid costs fund	-	-	-	50,000	50,000
IT replacement reserve	105,000	-	-	35,000	140,000
	537,350	1,055,410	(914,666)	(1,201)	676,893
Restricted funds:					
MacMillan	-	138,626	(138,635)	9	-
Universal Credit Best Practice Lead	456	39,000	(39,456)	-	-
Universal Credit Help to Claim	-	159,167	(160,359)	1,192	-
Sussex Community Foundation	2,033	7,500	(9,532)	(1)	-
National Lottery Community Fund	-	94,188	(91,686)	1	2,503
Client Trust accounts	-	510	(472)	-	38
	2,489	438,991	(440,140)	1,201	2,541
	539,839	1,494,401	(1,354,806)	-	679,434

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2021

14 COMMITMENT UNDER OPERATING LEASES

	Total 2021 £	Total 2020 £
Less than 1 year	11,238	14,130
2 to 5 years	-	275
	<u>11,238</u>	<u>14,405</u>

15 COVID 19

In March 2020, COVID 19 was designated as a global pandemic and following Government guidance the Charity reduced activities including face to face meetings. We did however manage to keep our offices open for emergency cases and for access to vulnerable digitally excluded clients.

The organisation is currently part way through a return to work programme including the reinstatement of more face to face services as the relaxing of lockdown rules and guidance permits. We continue to assess the risks of re-opening ensuring that we protect staff, volunteers and clients.

16 POST BALANCE SHEET EVENTS

None