



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

A company limited by guarantee

## **Trustees Report and Financial Statements**

**For the Year Ended 31<sup>st</sup> 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.*

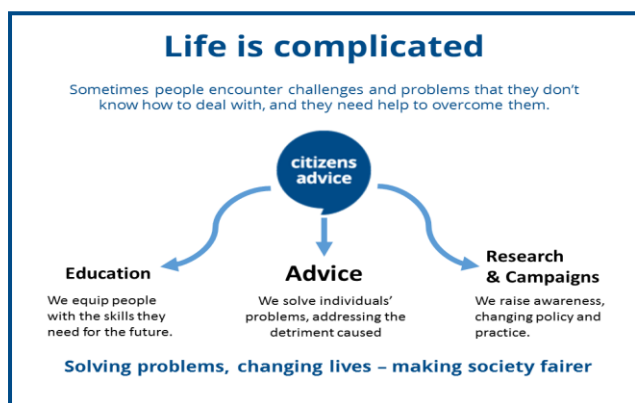
### Our Mission

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.

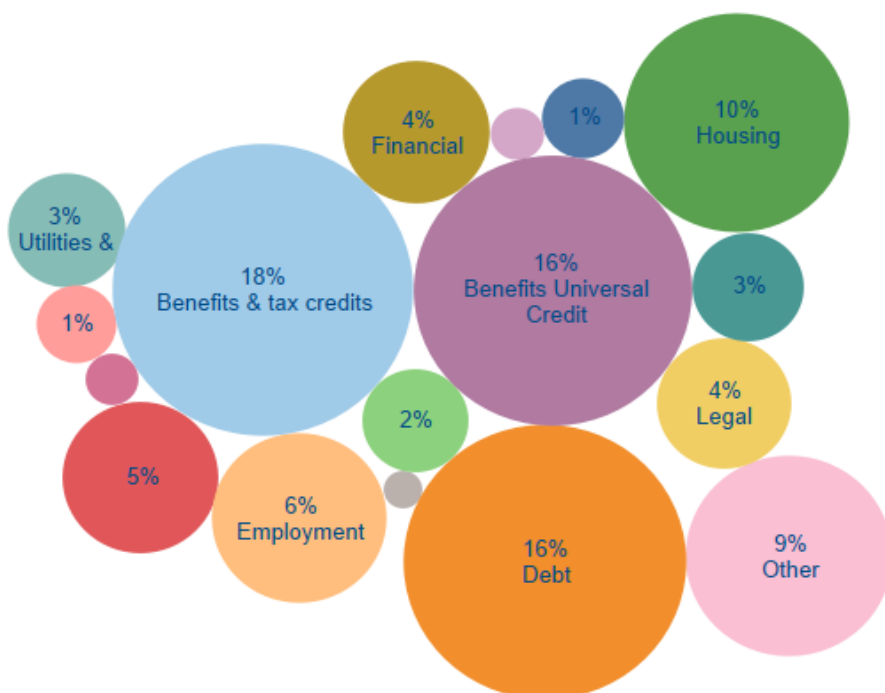
In addition to our Community Advice Service, we deliver a number of significant services and projects funded by partners, including Macmillan Cancer Support, the Department for Work and Pensions (DWP) and the National Lottery. These provide specialist advice and support such as debt, support with cost 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](mailto: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 25<sup>th</sup> 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 £
	<b>Note</b>					
<b>Income:</b>						
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
<b>Total Income</b>		<b>1,150,981</b>	<b>-</b>	<b>1,012,429</b>	<b>2,163,411</b>	<b>1,830,908</b>
<b>Expenditure:</b>						
<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
<b>Total Expenditure</b>		<b>1,062,901</b>	<b>-</b>	<b>882,116</b>	<b>1,945,017</b>	<b>1,614,369</b>
Movement in funds for the year		88,080	-	130,313	218,394	216,539
Transfers between funds		(21,363)	21,363	-	-	-
<b>Net movement in funds for the year</b>		<b>66,717</b>	<b>21,363</b>	<b>130,313</b>	<b>218,394</b>	<b>216,539</b>
<b>Reconciliation of funds</b>						
Total Funds brought forward		655,650	215,930	24,393	895,973	679,434
<b>Total Funds carried forward</b>		<b>722,367</b>	<b>237,293</b>	<b>154,706</b>	<b>1,114,367</b>	<b>895,973</b>

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				
<b>Fixed Assets</b>					
Tangible assets	9	6,027	-	6,027	13,534
<b>Current assets</b>					
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
<b>Total Current assets</b>		1,295,039	154,707	1,449,746	1,237,753
<b>Current liabilities</b>					
Creditors falling due within one year	11	(341,406)	-	(341,406)	(355,314)
<b>Net current assets</b>		<b>953,633</b>	<b>154,707</b>	<b>1,108,340</b>	<b>882,439</b>
<b>Total assets less current liabilities</b>		959,660	154,707	1,114,367	895,973
<b>NET ASSETS</b>		<b>959,660</b>	<b>154,707</b>	<b>1,114,367</b>	<b>895,973</b>
<b>The funds of the charity:</b>	13				
General funds		722,367	-	722,367	655,650
Designated funds		237,293	-	237,293	215,930
<b>Unrestricted funds</b>		<b>959,660</b>	<b>-</b>	<b>959,660</b>	<b>871,580</b>
Restricted funds		-	154,707	154,707	24,393
<b>TOTAL CHARITY FUNDS</b>		<b>959,660</b>	<b>154,707</b>	<b>1,114,367</b>	<b>895,973</b>

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 25<sup>th</sup> 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**

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

**Notes to the Cash Flow Statement**

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

	<b>2022</b> £	<b>2021</b> £
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
<b>Net cash flows from operating activities</b>	<b>117,086</b>	<b>315,468</b>

	<b>At 1 April 2021 £</b>	<b>Cashflow £</b>	<b>At 31 March 2022 £</b>
<b>Net Debt:</b>			
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
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
	<b>1,139,302</b>	<b>882,634</b>	<b>1,812,534</b>	<b>2,021,936</b>
2021 Comparative	<b>1,003,209</b>	<b>809,505</b>	<b>1,812,534</b>	

# 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
	<b>1,062,901</b>	<b>882,116</b>	<b>1,945,017</b>	<b>1,614,369</b>
2021 comparative	<b>819,528</b>	<b>794,841</b>	<b>1,614,369</b>	

### 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
	<b>123,110</b>	<b>30,373</b>	<b>153,483</b>	<b>162,815</b>
2021 comparative	<b>116,054</b>	<b>46,761</b>	<b>162,815</b>	

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**

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Salaries and wages	1,432,504	1,144,694
Social Security costs	117,509	91,061
Pension costs	26,389	21,014
<b>Total Staff Payroll Costs</b>	<b>1,576,402</b>	<b>1,256,769</b>

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.

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
Irene Campbell	183	218
Catherine Beckett	30	0
Andrew Brock	161	227
<b>Total Trustee Expenses</b>	<b>374</b>	<b>445</b>

**7 STAFF NUMBERS**

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

	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>
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	-	-	-
<b>Cost at 31 March 2022</b>	<b>81,612</b>	<b>54,622</b>	<b>136,234</b>
Depreciation at 1 April 2021	68,078	54,622	122,700
Additions	7,507	-	7,507
Disposals	-	-	-
<b>Depreciation at 31 March 2022</b>	<b>75,585</b>	<b>54,622</b>	<b>130,207</b>
Net book value 1 April 2021	13,534	0	13,534
<b>Net book value 31 March 2022</b>	<b>6,027</b>	<b>0</b>	<b>6,027</b>

#### 10 DEBTORS

	Total 2022 £	Total 2021 £
Trade Debtors	136,805	110,259
Prepayments	50,118	38,969
Accrued Income	86,978	34,452
	<b>273,901</b>	<b>183,680</b>

#### 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
	<b>341,406</b>	<b>355,314</b>

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
	£	£	£	£	£
<b>Unrestricted funds:</b>					
General Fund	655,650	1,150,981	(1,062,901)	(21,363)	722,367
<b>Designated funds:</b>					
Specific initiatives fund	215,930	-	-	21,363	237,293
	<b>871,580</b>	<b>1,150,981</b>	<b>(1,062,901)</b>	<b>-</b>	<b>959,660</b>
<b>Restricted funds:</b>					
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
WSSCC 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
	<b>24,393</b>	<b>1,012,429</b>	<b>(882,116)</b>	<b>-</b>	<b>154,707</b>
	<b>895,973</b>	<b>2,163,410</b>	<b>(1,945,017)</b>	<b>-</b>	<b>1,114,367</b>

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
- **WSSCC 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**

	<b>Brought Forward 1 April 2020</b>	<b>Incoming resources</b>	<b>Resources Expended</b>	<b>Transfers</b>	<b>Carried Forward 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds:</b>					
General Fund	406,893	1,021,403	(819,528)	46,882	655,650
<b>Designated funds:</b>					
Specific initiatives fund	80,000	-	-	135,930	215,930
Covid 19 costs fund	50,000	-	-	(50,000)	-
IT replacement reserve	140,000	-	-	(140,000)	-
	<b>676,893</b>	<b>1,021,403</b>	<b>(819,528)</b>	<b>(7,188)</b>	<b>871,580</b>
<b>Restricted funds:</b>					
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
	<b>2,541</b>	<b>809,505</b>	<b>(794,841)</b>	<b>7,188</b>	<b>24,393</b>
	<b>679,434</b>	<b>1,830,908</b>	<b>(1,614,369)</b>	<b>-</b>	<b>895,973</b>

**14 COMMITMENT UNDER OPERATING LEASES**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Less than 1 year	2,465	11,238
2 to 5 years	632	-
	<b>3,097</b>	<b>11,238</b>

**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.