



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

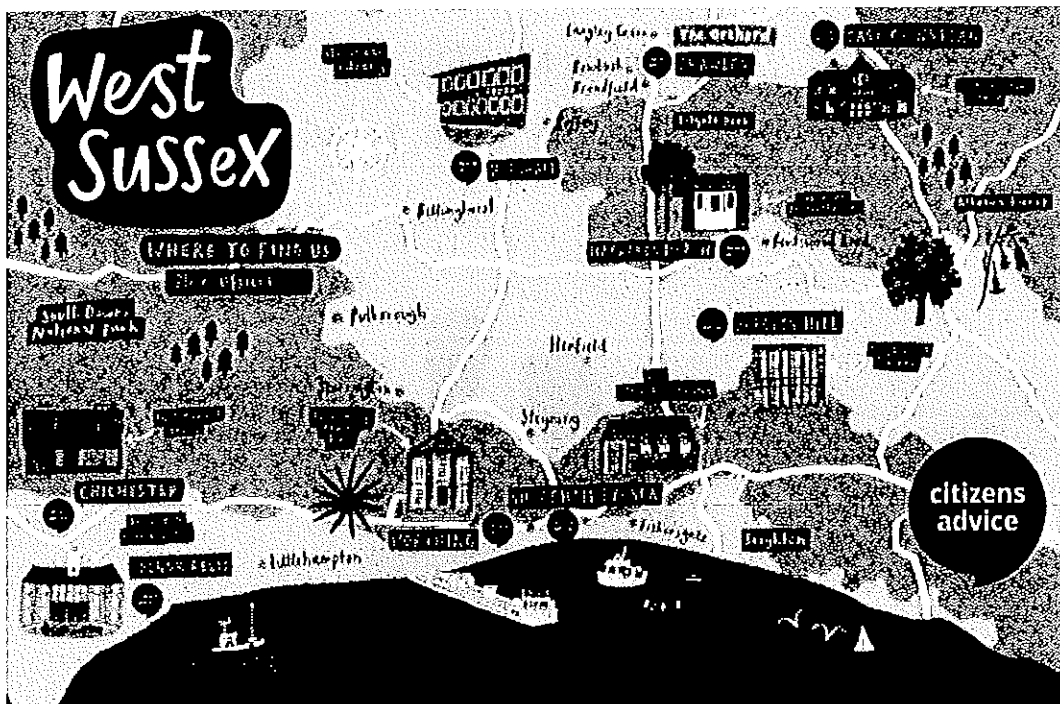


Citizens Advice in West Sussex (North, South, East)

Contents of the Trustee Report and Financial Statements

For the year ended 31 March 2023

Contents:	Page
Reference and Administrative Details for the Year Ended 31 March 2023	2
Chair's Report and CEO Report	3-4
Report of the Trustees	5-13
Report of the Independent Auditors	14-16
Statement of Financial Activities	17-18
Balance Sheet	19
Cash flow Statement	20
Notes to the Financial Statement	21-29



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

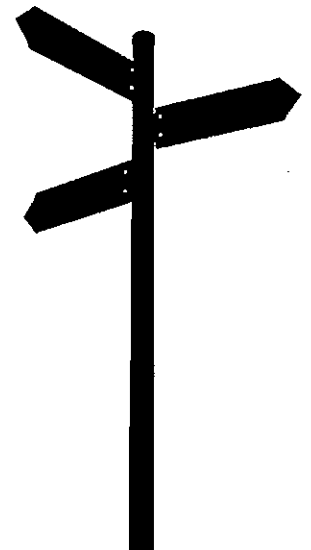


I am delighted to introduce the Trustee Report for Citizens Advice in West Sussex (North, South, East) for the financial year 2022/23. I joined the board at our AGM in November 2022 and succeeded Dr Irene Campbell as Chair in February 2023. I would like to pay tribute to Irene's leadership of the board 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

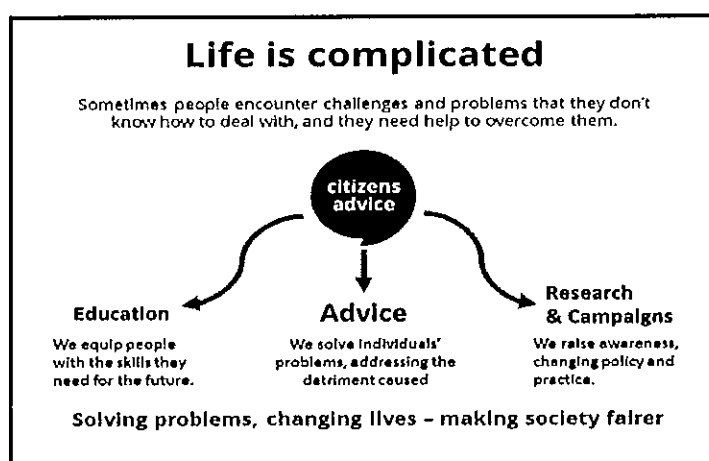
We will provide high quality information and advice for our community by our community, so people know their rights and responsibilities, and we influence system change through sharing our insight and giving our community a voice.

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.

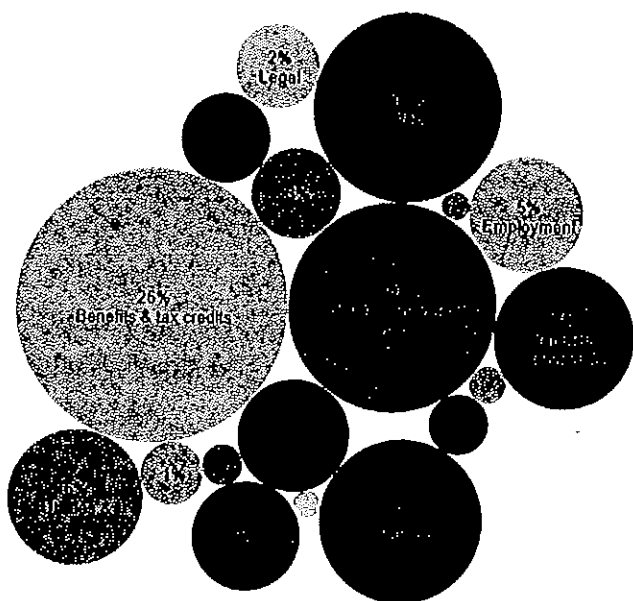
We also provide part-time outreach services at other locations, so our face-to-face services remain accessible to those who often face barriers to telephone and digital-based channels. We work in partnership with Arun and Chichester Citizens Advice, so West Sussex residents receive a countywide service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

Richard Place Dobson Services Limited

02/11/2023
.....

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 for the year ended 31 March 2023 has been audited by the trustees. The trustees have ensured that the financial statements are prepared in accordance with the provisions of the Companies Act 2006 and the Charities Act 2006 and which are true and fair to the charity.

Charitable companies for 2023 requiring an audit of

Companies Act 2006 and the end of each financial year 2023 and which the charitable

in accordance with the provisions of 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)

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