



**in West Sussex**  
North South East

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

A company limited by guarantee.

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

Company No. 05551406

Registered Charity No. 1116660



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

Contents of the Trustee Report and Financial Statements

For the year ended 31 March 2024

<b>Contents:</b>	<b>Page</b>
Reference and Administrative Details for the Year Ended 31 March 2024	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
Balance Sheet	18
Cash flow Statement	19
Notes to the Financial Statements	20-28



## Reference and Administrative Details for the Year Ended 31 March 2024

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

### Trustees

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

**Chief Executive Officer** Emma Cross

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

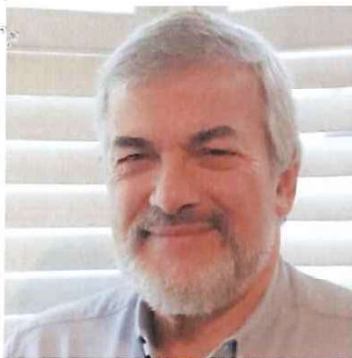
**Registered Office** Citizens Advice in West Sussex  
Lower Tanbridge Way  
Horsham  
RH12 1PJ

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

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

**Registered company number** 05551406

**Registered charity number** 1116660



## Chairs Report

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

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

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

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

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

**Ian Bretman - Chair**





## CEO Report



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

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

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

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



**Emma Cross - CEO**

## Report of the Trustees for the year ended 31 March 2024

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

#### Who are we?

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

#### Our Vision:

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

#### Our Mission

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

#### What do we do?



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

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



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

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

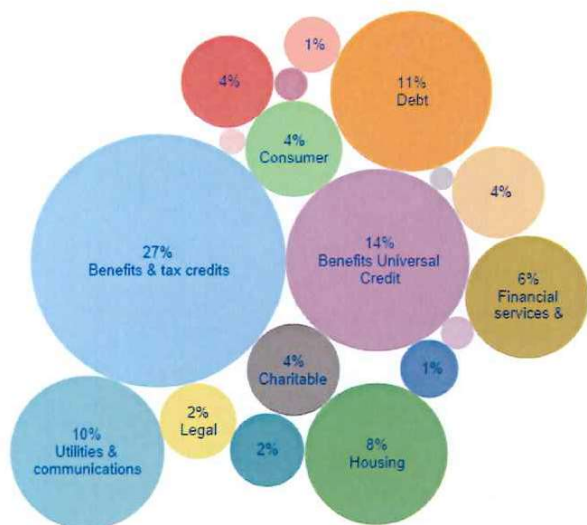


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## A Client

## What have we achieved during the last year?

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



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

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

## James' Story \*

\*Not real name

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

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

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

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

## Advice Trends in 2023/24

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

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



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

An estimate of the financial benefits our advice shows:

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

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

## **Our Funders**

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

During 2023/24 our specialist projects included:

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

## **Our Volunteers**

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

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

In 2023/24

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

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

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

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

## Equity, Diversity and Inclusion

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

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

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

## Our financial position during 2023/24

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

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

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



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

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

### **Financial position at the end of the year**

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

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

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

## **Structure, Governance and Management**

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

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

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

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

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

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

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

## **Organisational structure**

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

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

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

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

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

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

## Reserves policy

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

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

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

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

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

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



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

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

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

### **Investment policy and performance**

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

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

## **Fundraising**

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

### **Staff pension funds**

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

### **Responsibility towards the environment**

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

### **Statement of Trustee Responsibilities**

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

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

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

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

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

**In so far as the Trustees are aware:**

- There is no relevant audit information of which the charitable company's auditors are unaware;
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information;
- This report has been prepared in accordance with the prevailing laws and regulation and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

Name: **Ian Bretman (Chair)**

Signature: 

Date: 12<sup>th</sup> September 2024

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

### **Opinion**

We have audited the financial statements of Citizens Advice in West Sussex (North, South, East) (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



### **Matters on which we are required to report by exception**

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

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

### **Responsibilities of Trustees**

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

### **Auditor's responsibilities for the audit of the financial statements**

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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



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

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

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

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

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

#### **Use of our report**

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

**Richard Place Dobson Services Limited**

**12/09/2024**

**Chartered Accountants**

**Statutory Auditor**

Ground Floor

1 - 7 Station Road

Crawley

West Sussex

RH10 1HT

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

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

## Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the Year Ended - 31 March 2024

		Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2024 £	Total 2023 £
	<b>Note</b>					
<b>Income:</b>						
Donations and legacies	2	63,412	-	-	63,412	34,625
<i>Income from charitable activities:</i>						
Advisory Services	4	1,558,447	-	978,068	2,536,515	2,297,915
Investment income	3	32,783	-	-	32,783	9,872
Other income		7,755	-	-	7,755	2,350
<b>Total Income</b>		<b>1,662,397</b>	<b>-</b>	<b>978,068</b>	<b>2,640,465</b>	<b>2,344,762</b>
<b>Expenditure:</b>						
<i>Costs of raising funds:</i>						
Professional Support Costs		-	-	-	-	-
<i>Expenditure on charitable activities:</i>						
Advisory Services	5	1,500,066	-	1,007,675	2,507,741	2,274,250
<b>Total Expenditure</b>		<b>1,500,066</b>	<b>-</b>	<b>1,007,675</b>	<b>2,507,741</b>	<b>2,274,250</b>
Movement in funds for the year		162,331	-	(29,607)	132,724	70,512
Transfers between funds		(74,158)	58,810	15,348	-	-
<b>Net movement in funds for the year</b>		<b>88,173</b>	<b>58,810</b>	<b>(14,259)</b>	<b>132,724</b>	<b>70,512</b>
<b>Reconciliation of funds</b>						
Total Funds brought forward		777,744	208,945	198,189	1,184,878	1,114,366
<b>Total Funds carried forward</b>		<b>865,917</b>	<b>267,755</b>	<b>183,930</b>	<b>1,317,602</b>	<b>1,184,878</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 20 to 28 form part of these accounts.

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

## Balance Sheet

At 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Fixed Assets</b>					
Tangible assets	9	-	-	-	2,169
<b>Current assets</b>					
Investments	10	684,445	-	684,445	669,582
Debtors	11	212,650	54,664	267,314	409,509
Cash at bank and in hand		733,154	129,266	862,420	489,893
<b>Total Current assets</b>		<b>1,630,249</b>	<b>183,930</b>	<b>1,814,179</b>	<b>1,568,984</b>
<b>Current liabilities</b>					
Creditors falling due within one year	12	(496,577)	-	(496,577)	(386,275)
<b>Net current assets</b>		<b>1,133,672</b>	<b>183,930</b>	<b>1,317,602</b>	<b>1,182,709</b>
<b>Total assets less current liabilities</b>		<b>1,133,672</b>	<b>183,930</b>	<b>1,317,602</b>	<b>1,184,878</b>
<b>NET ASSETS</b>		<b>1,133,672</b>	<b>183,930</b>	<b>1,317,602</b>	<b>1,184,878</b>
<b>The funds of the charity:</b>	14				
General funds		865,917	-	865,917	777,744
Designated funds		267,755	-	267,755	208,945
<b>Unrestricted funds</b>		<b>1,133,672</b>	<b>-</b>	<b>1,133,672</b>	<b>986,689</b>
Restricted funds		-	183,930	183,930	198,189
<b>TOTAL CHARITY FUNDS</b>		<b>1,133,672</b>	<b>183,930</b>	<b>1,317,602</b>	<b>1,184,878</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 2024. The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

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

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

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



**COMPANY NUMBER:**

05551406

IAN BRETMAN, Chair of Trustees on behalf of the trustees

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



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

## Cash Flow Statement

For the Year Ended - 31 March 2024

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

### Notes to the Cash Flow Statement

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

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

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

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

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

## Notes to the Financial Statements

For the Year Ended - 31 March 2024

### 1 ACCOUNTING POLICIES

#### Registered Office

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

#### Basis of preparing the financial statements

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

#### Going Concern Basis

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

#### Income

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

Investment income is also treated on a receivable basis.

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

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

Donations are recognised when they are received.

#### Expenditure

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

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

#### Allocation and apportionment of costs

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

#### Tangible fixed assets

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

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

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

#### Taxation

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



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

## Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

### Volunteers

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

### Leasing commitments

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

### Cash at bank and in hand

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

### Current asset investments

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

### Debtors

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

### Creditors and provisions

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

### Financial instruments

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

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

### Key Judgements and Accounting Estimates

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

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

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

## 2 DONATIONS AND LEGACIES

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

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

## 3 INVESTMENT INCOME

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

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

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

## Notes to the Financial Statements (continued)

**For the Year Ended - 31 March 2024**

### 4 INCOME FROM CHARITABLE ACTIVITIES - ADVISORY SERVICES

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



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

## Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

### 5 EXPENDITURE ON CHARITABLE ACTIVITIES - ADVISORY SERVICES

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

#### Analysis of Support and Governance

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

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

#### Expenditure on charitable activities includes Depreciation and Auditor Remuneration

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

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

## Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

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

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

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

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

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

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

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

### 7 STAFF NUMBERS

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

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

### 8 RELATED PARTY DISCLOSURES

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



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

## Notes to the Financial Statements (continued)

**For the Year Ended - 31 March 2024**

### 9 TANGIBLE FIXED ASSETS

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

### 10 INVESTMENTS

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

### 11 DEBTORS

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

### 12 CREDITORS

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

Deferred income represents grants received in advance.

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

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

## Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

### 13 PENSION COMMITMENTS

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

### 14 SUMMARY OF FUNDS

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

The purposes of the designated funds are/were

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

The purposes of the Restricted funds are as follows;

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



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

## Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2024

Note 14 continued

Comparatives for 2022/23

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

## 15 COMMITMENT UNDER OPERATING LEASES

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

(END)

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