



**in West Sussex**  
North South East

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

A company limited by guarantee.

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

Company No. 05551406

Registered Charity No. 1116660



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

Contents of the Trustee Report and Financial Statements

For the year ended 31 March 2025

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## Reference and Administrative Details for the Year Ended 31 March 2025

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

### Trustees

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

**Chief Executive Officer** Emma Cross

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

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

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

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

**Registered company number** 05551406

**Registered charity number** 1116660

# Chairs Report



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

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

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

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

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

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

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

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



**Mike Jones – Interim Chair**

# CEO Report



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

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

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

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

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

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



**Emma Cross - CEO**

# Report of the Trustees for the year ended 31 March 2025

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

### Who are we?

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

### Our Vision:

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

### Our Mission

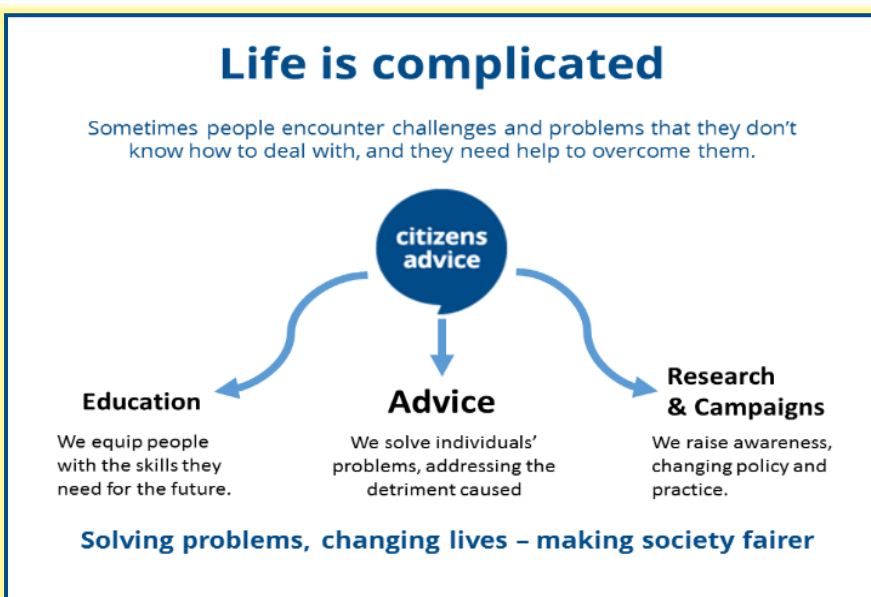
To provide high quality information and advice for our community by our community, so people know their rights and responsibilities, and we influence system change through sharing our insight and giving our community a voice.

### What do we do?



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

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



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

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

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

*A client*

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

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

## What have we achieved during the last year?



**40,690 people** helped with  
**138,975 problems**



**24,316**  
Emails sent to clients



**240 volunteers**



**163,049**  
website page visits



**30,194**  
Telephone calls answered

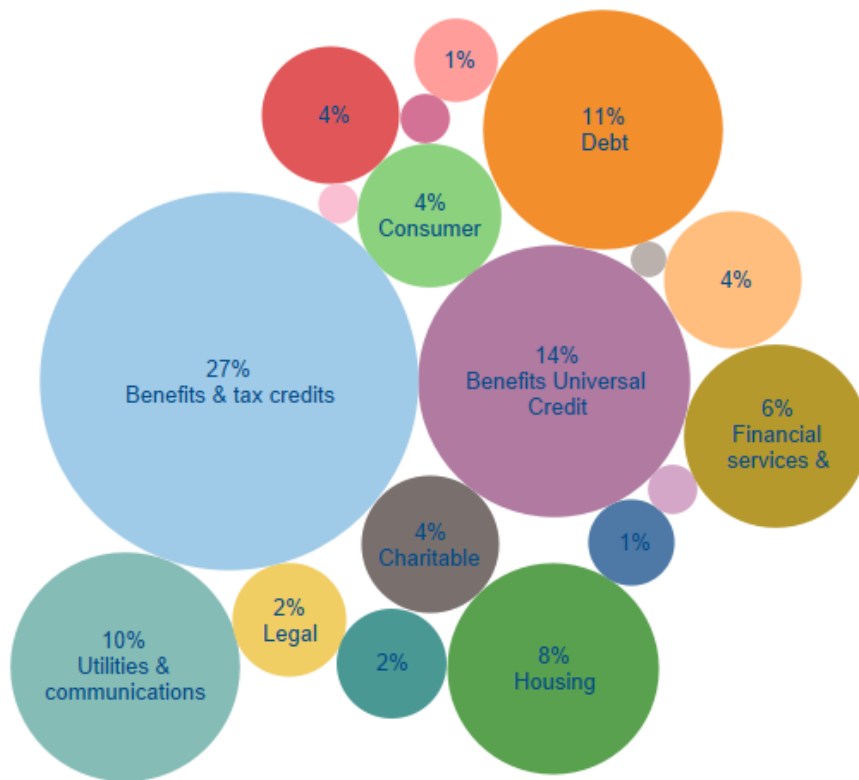


**9 out of 10**  
Clients would recommend us

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

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





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

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

## Case Story – Beccy\*

**\*Not real name**

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

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

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



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

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

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

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

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

The client never expected a positive outcome, stating:

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

## Advice Trends in 2024/25

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

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

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

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

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

## Our Funders

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

During 2024/25 our specialist projects included:

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

## Our Volunteers

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

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

In 2024/25

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

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

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

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

[communications@westsussexcab.org.uk](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 2024/25 include:

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

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

## Our financial position during 2024/25

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

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

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

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

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

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

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

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

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

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

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

## **Structure, Governance and Management**

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

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

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

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

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

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

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

## **Organisational structure**

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

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

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

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

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

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

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

## Reserves policy

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

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

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

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

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

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

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

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

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

### **Investment policy and performance**

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

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

## **Fundraising**

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

### **Staff pension funds**

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

### **Responsibility towards the environment**

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

### **Statement of Trustee Responsibilities**

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

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

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

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

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

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

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

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

Signature:

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

Date: 23 September 2025



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

### **Opinion**

We have audited the financial statements of Citizens Advice in West Sussex (North, South, East) (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

### **Basis for opinion**

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

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

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

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

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

### **Other information**

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

We have nothing to report in this regard.

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

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

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

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

## **Responsibilities of Trustees**

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

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

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

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

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

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

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

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

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

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

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

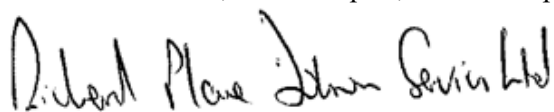
The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and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

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

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

### Use of our report

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



**Richard Place Dobson Services Limited**

**24/ 09 / 2025**

**Chartered Accountants//**

**Statutory Auditor**

Ground Floor

1 - 7 Station Road

Crawley

West Sussex

RH10 1HT

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

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

**Statement of Financial Activities**

**(Incorporating an Income and Expenditure Account)**

**For the Year Ended - 31 March 2025**

		<b>Unrestricted Funds General £</b>	<b>Unrestricted Funds Designated £</b>	<b>Restricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
	<b>Note</b>					
<b>Income:</b>						
Donations and legacies	2	20,197	-	-	20,197	63,412
<i>Income from charitable activities:</i>						
Advisory Services	4	1,538,530	-	1,120,966	2,659,496	2,536,514
Investment income	3	31,794	-	-	31,794	32,783
Other income		4,692	-	-	4,692	7,755
<b>Total Income</b>		<b>1,595,213</b>	<b>-</b>	<b>1,120,966</b>	<b>2,716,179</b>	<b>2,640,464</b>
<b>Expenditure:</b>						
<i>Costs of raising funds:</i>						
Professional Support Costs		-	-	-	-	-
<i>Expenditure on charitable activities:</i>						
Advisory Services	5	1,537,138	-	1,116,172	2,653,310	2,507,740
<b>Total Expenditure</b>		<b>1,537,138</b>	<b>-</b>	<b>1,116,172</b>	<b>2,653,310</b>	<b>2,507,740</b>
Movement in funds for the year		58,075	-	4,794	62,869	132,724
Transfers between funds		(93,185)	78,863	14,322	-	-
<b>Net movement in funds for the year</b>		<b>(35,110)</b>	<b>78,863</b>	<b>19,116</b>	<b>62,869</b>	<b>132,724</b>
<b>Reconciliation of funds</b>						
Total Funds brought forward		865,917	267,755	183,930	1,317,602	1,184,878
<b>Total Funds carried forward</b>		<b>830,807</b>	<b>346,618</b>	<b>203,046</b>	<b>1,380,471</b>	<b>1,317,602</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 22 to 29 form part of these accounts.

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

## Statement of Financial Activities

(Incorporating an Income and Expenditure Account)

For the Year Ended - 31 March 2024

	Unrestricted Funds General £	Unrestricted Funds Designated £	Restricted Funds £	Total 2024 £	Total 2023 £
Note					
<b>Income:</b>					
Donations and legacies	63,412	-	-	63,412	34,625
<i>Income from charitable activities:</i>		-	-		
Advisory Services	1,558,447	-	978,068	2,536,514	2,297,915
Investment income	32,783	-	-	32,783	9,872
Other income	7,755	-	-	7,755	2,350
<b>Total Income</b>	<b>1,662,397</b>	<b>-</b>	<b>978,068</b>	<b>2,640,464</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	1,500,066	-	1,007,675	2,507,740	2,274,250
<b>Total Expenditure</b>	<b>1,500,066</b>	<b>-</b>	<b>1,007,675</b>	<b>2,507,740</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 notes at pages 22 to 29 form part of these accounts

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

## Balance Sheet

At 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Fixed Assets</b>					
Tangible assets	9	-	-	-	-
<b>Current assets</b>					
Investments	10	697,543	-	697,543	684,445
Debtors	11	326,703	54,664	381,367	267,314
Cash at bank and in hand		715,898	148,382	864,280	862,420
		1,740,144	203,046	1,943,190	1,814,179
<b>Total Current assets</b>					
<b>Current liabilities</b>					
Creditors falling due within one year	12	(562,719)	-	(562,719)	(496,577)
<b>Net current assets</b>		<b>1,177,425</b>	<b>203,046</b>	<b>1,380,471</b>	<b>1,317,602</b>
<b>Total assets less current liabilities</b>		<b>1,177,425</b>	<b>203,046</b>	<b>1,380,471</b>	<b>1,317,602</b>
<b>NET ASSETS</b>		<b>1,177,425</b>	<b>203,046</b>	<b>1,380,471</b>	<b>1,317,602</b>
<b>The funds of the charity:</b>	14				
General funds		830,807	-	830,807	865,917
Designated funds		346,618	-	346,618	267,755
<b>Unrestricted funds</b>		<b>1,177,425</b>	<b>-</b>	<b>1,177,425</b>	<b>1,133,672</b>
Restricted funds		-	203,046	203,046	183,930
<b>TOTAL CHARITY FUNDS</b>		<b>1,177,425</b>	<b>203,046</b>	<b>1,380,471</b>	<b>1,317,602</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 2025. The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

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

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



COMPANY  
NUMBER:  
05551406

Mike Jones, Chair of Trustees on behalf of the trustees

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

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

**For the Year Ended - 31 March 2025**

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

**Notes to the Cash Flow Statement**

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

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

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

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



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

## Notes to the Financial Statements

For the Year Ended - 31 March 2025

### 1 ACCOUNTING POLICIES

#### Registered Office

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

#### Basis of preparing the financial statements

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

#### Going Concern Basis

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

#### Income

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

Investment income is also treated on a receivable basis.

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

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

Donations are recognised when they are received.

#### Expenditure

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

#### Allocation and apportionment of costs

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

#### Tangible fixed assets

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

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

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

#### Taxation

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

#### Fund accounting

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

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

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

#### Pensions

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

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

## Notes to the Financial Statements (continued)

### For the Year Ended - 31 March 2025

#### Employee benefits

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

#### Volunteers

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

#### Leasing commitments

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

#### Cash at bank and in hand

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

#### Current asset investments

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

#### Debtors

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

#### Creditors and provisions

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

#### Financial instruments

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

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

#### Key Judgements and Accounting Estimates

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

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

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

## 2 DONATIONS AND LEGACIES

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

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

## 3 INVESTMENT INCOME

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

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

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

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

### 4 INCOME FROM CHARITABLE ACTIVITIES - ADVISORY SERVICES

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

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

## Notes to the Financial Statements (continued)

For the Year Ended - 31 March 2025

### 5 EXPENDITURE ON CHARITABLE ACTIVITIES - ADVISORY SERVICES

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

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

#### Analysis of Support and Governance

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Staff Payroll	182,802	-	182,802	199,311
Governance	14,352	14,953	29,306	9,909
	<b>197,154</b>	<b>14,953</b>	<b>212,108</b>	<b>209,220</b>
2024 comparative	<b>205,058</b>	<b>4,162</b>	<b>209,220</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 2025 £	Total 2024 £
Depreciation (within Office)	-	2,169
Auditor Remuneration	9,500	7,750
Operating lease payments	97,873	91,273

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

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

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

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

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

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

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

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

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

**7 STAFF NUMBERS**

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

	<b>Total 2025</b> <b>£</b>	<b>Total 2024</b> <b>£</b>
Employee numbers - on payroll	77	73

**8 RELATED PARTY DISCLOSURES**

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

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

**9 TANGIBLE FIXED ASSETS**

	<b>Computer Equipment £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
Cost at 1 April 2024	52,209	54,622	106,831
Additions	-	-	-
Disposals	-	-	-
<b>Cost at 31 March 2025</b>	<b>52,209</b>	<b>54,622</b>	<b>106,831</b>
Depreciation at 1 April 2024	52,209	54,622	106,831
Depreciation charged in the year	-	-	-
Disposals	-	-	-
<b>Depreciation at 31 March 2025</b>	<b>52,209</b>	<b>54,622</b>	<b>106,831</b>
Net book value 1 April 2024	-	-	-
<b>Net book value 31 March 2025</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 2025 £</b>	<b>Total 2024 £</b>
Trade Debtors	135,138	88,518
Prepayments and other debtors	42,636	44,521
Accrued Income	203,593	134,276
	<b>381,367</b>	<b>267,314</b>

**12 CREDITORS**

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

Deferred income represents grants received in advance.

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

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

**For the Year Ended - 31 March 2025**

**13 PENSION COMMITMENTS**

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

**14 SUMMARY OF FUNDS**

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

The purposes of the designated funds are/were

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

The purposes of the Restricted funds are as follows;

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



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

**For the Year Ended - 31 March 2025**

**Note 14 continued**

**Comparatives for 2023/24**

	<b>Brought Forward 1 April 2023 £</b>	<b>Incomin g resource s £</b>	<b>Resources Expended £</b>	<b>Transfers £</b>	<b>Carried Forward 31 March 2024 £</b>
<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	-	149,535	(159,833)	10,298	-
Heads On	-	12,468	(12,081)	-	387
National Lottery Community Fund	47,057	87,936	(110,532)	-	24,461
Crawley Homeless Prevention	-	62,851	(63,562)	711	-
Trussell Trust	-	422,230	(424,042)	1,812	-
Money Advice Debt Advice	1,528	60,423	(64,478)	2,526	-
Client Trust accounts	149,568	-	-	-	149,568
	<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>

**15 COMMITMENT UNDER OPERATING LEASES**

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

(END)

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