

**ARUN AND CHICHESTER CITIZENS ADVICE
BUREAU**

(The Company is Limited by Guarantee)

OPERATING AS:-

ARUN AND CHICHESTER CITIZENS ADVICE

**TRUSTEES' REPORT AND AUDITED FINANCIAL
STATEMENTS**

YEAR ENDED 31 MARCH 2022

Company No. 04787378

Registered Charity No. 1099640

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

“The Company”

ANNUAL REPORT 2021/2022

Trustees’ Report

The Trustees present their report together with the audited financial statements for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS102) in preparing the annual report and Financial Statements of the Company.

The Financial Statements have been prepared in accordance with accounting policies set out in the notes to the Financial Statements and comply with the Company’s governing document, the Charities Act 2011 and 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 effective 1 January 2019

Status and Administration

The Company is a registered charity (charity number 1099640) and a company limited by guarantee (company number 04787378). The maximum liability of each member is limited to £1. At 31 March 2022 the Bureau had 9 members.

The Company is governed by its Memorandum and Articles of Association issued on incorporation on 4 June 2003 and as amended in 2009 12 September 2011, 21 November 2016 and 30 October 2018 per Charity Commission. The Directors of the Charitable Company are its Trustees for the purposes of Charity Law.

Decision Making

The Company is governed by its Board of Trustees who set the policy of the charity. Policies are implemented by passing resolutions at the Annual General Meeting. The Board consists of elected Trustees and appointed Trustees. Elected Trustees are elected at Annual General Meetings and appointed Trustees are appointed at Ordinary meetings of the Board. The Board meets at least 6 times a year.

Trustee training and Induction

Potential new Trustees are sent details of the charity and a short Charity Commission brochure explaining trustees’ responsibilities. New Trustees are provided with an induction pack which includes a fuller Charity Commission brochure and details of the charity. The Board looks to recruit Trustees who have skills helpful to the charity and offers training as required.

Review of Financial Position

At 31 March 2022, the Company held reserves of £469,604 (2021: £327,691) of which £469,604

(2021: £327,691) were unrestricted, representing the charities free reserves.

Unrestricted funds are funds raised, or grants awarded, to the charity with no restriction on use other than they must be used in furtherance of the charity’s objectives and comply with the charity’s normal financial management requirements.

Unrestricted Reserves Policy

The Trustees believe that the charity should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially financially damaging circumstances arising.

The Trustees consider that it would be prudent to set aside an amount equivalent to four months’ (£314,438 as at 31st March 2022) operating expenditure.

Restricted reserves

The funds are restricted by the donor or funder and cannot be used for the general purposes of the charity. Their existence, and the sums of money therein, do not imply that there has been an underspend but may result from a variety of circumstances including timing differences between the charity’s financial year and the funding year of the project concerned.

The reserves policy is monitored and reviewed by the Trustees annually.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

ANNUAL REPORT 2021/2022

Risk Management

The Trustees assess the major risks to which the company may be exposed and include operational, financial, regulatory, external and governance risks. This involves identifying the types of risk and putting systems in place to ensure that significant risks are recorded for subsequent monitoring. The Trustees remain satisfied that all insurable risks have been identified and adequately dealt with and that the company's exposure to other risks is kept at a minimum by good working practice by the management team, paid staff and volunteers.

Public Benefit

The current activities of the Company are detailed in the annual report. The Trustees confirm that they have referred to the guidance contained in the Charity Commission guidance on public benefit when reviewing the charity's aims and objectives in planning future activities.

Trustees' Responsibilities

The Trustees, who are also the directors of the Company for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

Salary Policy

The Company has an internal pay structure for the various roles with each salary calculation being based on a collection of pay grades per hour relating to the specific role and capabilities. The pay structure provides a transparent framework for managing employees' salary, pay increases and career progression, as well as ensuring equal pay. There is an annual pay review but this does not guarantee an annual salary increase. If appropriate, and funding is available, an annual pay award may be made, which can:

- prevent the gap developing between current pay rates and market rates;
- stay in line (or close to) inflation rates where possible; and
- reward staff in the event of an organisational change.

Disclosure of information to the auditor

In so far as the Trustees are aware;

- There is no relevant audit information of which the Charitable Company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report of the Trustees has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and was approved by the board on 16th September 2022

and signed on its behalf by:

Hugh Finlay - Chairman

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

Opinion

We have audited the financial statements of Arun and Chichester Citizens Advice Bureau (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, Cash Flow Statement and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 trustee's 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, except to the extent otherwise explicitly stated in our report, 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit ; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees (who are also the directors of the charitable company for the purposes 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 responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health & safety, employment law and the Charities Act 2011. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to posting inappropriate journal entries to increase income or reduce expenditure. Audit procedures performed by the engagement team included

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related

party transactions, that may indicate risks of material misstatement due to fraud; and

- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year-end for financial statement preparation

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair view).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed

Kreston Reeves LLP

Kreston Reeves LLP
Statutory Auditor
Chichester

Date: 8 December 2022

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
STATEMENT OF FINANCIAL ACTIVITIES
(including income and expenditure account)**

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Accumulated Fund £	Restricted Funds £	2021/22 Total £	2020/21 Total £
Income and endowments from:-					
	2				
Donations and legacies		2,095	-	2,095	2,594
Charitable activities		371,717	1,653,800	2,025,517	1,040,132
Investments		585	-	585	967
Other Trading Activities		3,466	10,100	13,566	9,370
Total Income		377,863	1,663,900	2,041,763	1,053,063
Expenditure on	3				
Charitable activities		231,109	1,668,741	1,899,850	975,197
Total Expenditure		231,109	1,668,741	1,899,850	975,197
Net Income/(Expenditure)		146,754	(4,841)	141,913	77,866
Transfers between Funds	12	(4,841)	4,841	-	-
Net movement in funds		141,913	-	141,913	77,866
Reconciliation of funds:					
Fund Balances brought forward At 1 April 2021	10	327,691	-	327,691	249,825
Fund Balances carried forward At 31 March 2022	10	469,604	-	469,604	327,691

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all gains and losses recognised during the year.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
Company registration no. 04787378

BALANCE SHEET
AS AT 31 MARCH 2022


	Notes	2022 £	2021 £
Current assets			
Debtors and prepayments	8	237,723	90,547
Cash at bank and in hand		919,033	406,976
		<u>1,156,756</u>	<u>497,523</u>
Creditors: amounts falling due within one year			
	9	687,152	169,832
		<u>469,604</u>	<u>327,691</u>
Net current assets			
		<u>469,604</u>	<u>327,691</u>
Net assets			
		<u>469,604</u>	<u>327,691</u>
Funds			
Unrestricted accumulated fund			
General Fund		469,604	327,691
Designated Funds	15	-	-
Total unrestricted funds		<u>469,604</u>	<u>327,691</u>
Restricted funds	12	-	-
		<u>469,604</u>	<u>327,691</u>

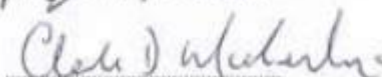
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the board and authorised for issue on 16th September 2022 and signed on behalf of the board by:

The financial statements were approved by the board and authorised for issue on 16th September 2022 and signed on behalf of the board by:


 Hugh Finlay - Trustee


 Charles Mackendrick – Trustee

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
 Company registration no. 04787378

CASH FLOW STATEMENT
AS AT 31 MARCH 2022

	2022	2021
	£	£
Cash flows from Operating activities (note 1)	511,472	169,425
Cash flows from financing activities:		
Bank interest	585	967
Net cash provided by financing activities.	585	967
Change in cash and cash equivalents in the year	512,057	170,392
Cash and cash equivalents at the beginning of the year	406,976	236,584
Cash and cash equivalents at the end of the year	919,033	406,976

Note 1 – reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net Surplus (as per the Statement of Financial Activities)	141,913	77,866
Bank interest	(585)	(967)
Decrease in debtors	(147,176)	(33,511)
Increase in creditors	517,320	126,037
Net cash provided by operating activities	511,472	169,425

Note 2 – analysis of net debt

	At 1 April 2021	Cashflows	At 31 March 2022
	£		£
Cash	<u>406,976</u>	<u>512,057</u>	<u>919,033</u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting Policies

Basis of accounting

The financial statements have been prepared on a going concern basis under the historical cost convention, and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice effective 1 January 2019. The Financial Statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of the Financial Statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Arun and Chichester Citizens Advice Bureau meets the definition of a public benefit entity under FRS102.

Going concern

The financial statements have been prepared on a going concern basis. The core funding in 2021/2022 amounted to £312,891, which is 15% of the charity's income. A Core funding contract was in place until March 2022 and has been extended until September 2022. A bid has been submitted to WSCC for a funding contract of up to 7 years. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and therefore have prepared the financial statements on a going concern basis.

Income and endowment

All incoming funds are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy and it is probable that the income will be received.

Grants are recognised in the year in which they are receivable.

Other trading activities include the provision of office accommodation at a reduced rent.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS102).

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to a category. All costs have been allocated on a basis consistent with the use of the resource.

Expenditure on equipment

Expenditure of £2,500 or less on any individual equipment is charged as an expense in the Statement of Financial Activities. Computer upgrades and furniture/equipment replacements are written off in the year of purchase.

Apportionment of expenses and support allocation

Expenditure has been apportioned to charitable expenditure on the basis of direct apportionment. Where allowed under the terms of the grant, volunteer costs are included as an expense apportioned on a percentage of full-time equivalents. Support costs are allocated to each fund based on the full time equivalent of staff working on that fund. This percentage is applied to the cost incurred.

Pension contributions

The Company make pension contributions to one employee on a defined contribution basis and the Auto enrolment pension scheme (NEST) is provided for all other eligible employees and is charged to the Statement of Financial Activities for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid are shown as either accruals or prepayments at the year-end.

Taxation

The Company is a registered charity and is exempt from taxation (except for Value Added Tax) on its income and capital gains applied for charitable purposes.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are used in accordance with specific restrictions imposed by the donors. The purpose of each restricted fund is set out in note 12.

Leasing

Rentals applicable to operating leases where substantially all of the benefits and the risks of ownership remain with the lessor are reflected in the Statement of Financial Activities.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting Policies continued

Deferred Income

Deferred income represents the amounts receivable for the future periods, as specified by the donors or grant makers, and is related to incoming resources in the period for which it has been received.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from this impairment are recognised in expenditure.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
FOR THE YEAR ENDED 31 MARCH 2022**

2	Income	Unrestricted £	Restricted £	2021/22 Total £	2020/21 Total £
	<u>Donations and legacies</u>	2,095	-	2,095	2,594
	<u>Charitable activities</u>				
	Grants and other funding:				
	Grants:-				
	Local Authorities and Councils:				
	West Sussex County Council (WSCC)	113,772	-	113,772	113,772
	WSCC Fuel Voucher Scheme - Your Energy Sussex	-	-	-	6,500
	WSCC Crisis Fund – Fuel Vouchers	-	68,000	68,000	32,000
	WSCC /DWP – Winter Grant Scheme	-	93,486	93,486	213,556
	WSCC/Household Support Fund	-	757,462	757,462	-
	Arun District Council (Arun DC)	117,020	-	117,020	117,020
	Arun DC - Arun Wellbeing Energy	-	5,650	5,650	-
	Arun DC – EU Settlement Fund	-	10,000	10,000	-
	Arun DC – Social Prescribing Community Champions	-	19,699	19,699	-
	Chichester District Council (Chi DC)	82,099	-	82,099	82,099
	Chichester DC – Law Clinic	-	-	-	417
	Chichester DC - Digital Money Coach	-	8,420	8,420	8,478
	Chichester DC – Debt Adviser	-	20,500	20,500	-
	Chichester DC – Energy Service	-	13,000	13,000	-
	City, Town and Parish	15,820	-	15,820	11,550
	VAAC & Arun DC – Food Poverty	-	40,625	40,625	-
	Notional Rents - Benefit in Kind	26,000	-	26,000	26,000
		354,711	1,036,842	1,391,553	611,392
	Grants:-				
	Citizens Advice - (Energy –BESN/BESN Energy Lead/ - EAP/EAP Consumer/ CO advice)	-	65,023	65,023	22,158
	Citizens Advice - Help to Claim	-	74,955	74,955	74,391
	Citizens Advice - BEIS Innovation	-	8,333	8,333	16,667
	Citizens Advice - BEIS Remote Working	-	-	-	7,630
	Citizens Advice - BEIS Advice Line/Webchat	-	-	-	29,200
	Citizens Advice - MaPS Debt Advice	-	39,936	39,936	19,878
	Citizens Advice - Single Queue	10,000	-	10,000	-
	Citizens Advice - TSB Volunteering Pilot	1,600	-	1,600	-
	Dementia Outreach	-	7,200	7,200	7,200
	Domestic Violence - Financial Capability	-	-	-	1,950
	DWP – Kick Start Scheme	-	10,949	10,949	-
	Energy Redress - Round 8 - Tackling Fuel Poverty	-	151,912	151,912	52,194
	Energy Redress - Fuel Vouchers	-	80,121	80,121	40,050
	Energy Redress – Winter Energy	-	14,510	14,510	-
	Good Things Foundation	-	1,330	1,330	-
	MS Society	-	-	-	5,032
	National Lottery (Home Visiting)	-	75,143	75,143	76,276
	Sussex Community Foundation – (Coronavirus Crisis Fund)	-	10,000	10,000	14,721
	Tackling Fuel Poverty (SSEN, SGN, UK Power, Sthn, Wtr)	-	26,432	26,432	-
	Tesco Bags of Help	-	833	833	167
	Social Prescribing	-	50,281	50,281	56,574
	Other Grants (including Ford, CitA)	5,406	-	5,406	4,652
	Total Charitable activities	371,717	1,653,800	2,025,517	1,040,132

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

2	Income – continued	Unrestricted £	Restricted £	2021/22 Total £	Total £
	<u>Investments</u>	585	-	585	967
	<u>Other Trading Activities:</u>				
	Admin costs-	-	10,100	10,100	6,994
	Student Placements	3,016	-	3,016	2,376
	Insurance Claim	450	-	450	-
		3,466	10,100	13,566	9,370
	Total Income	377,863	1,663,900	2,041,763	1,053,063

Where appropriate, the rent and grant income figures include the value of free or subsidised accommodation. The restricted income in 2021/22 is in respect of charitable activities and this totalled £1,653,800 and other trading activities restricted income of £10,100. In 2020/21 the restricted income was in respect of charitable activities and this totalled £685,039 and other trading activities restricted income of £6,544.

3	Expenditure on	Unrestricted £	Restricted £	2021/22 £	2020/21 £
	<u>Charitable activities</u>				
	Salaries, NI and Employer's Pension contribution	184,334	586,240	770,574	588,526
	Staff and volunteer costs	3,616	-	3,616	3,902
	Office plus premises expenses	9,827	77,853	87,680	90,719
	Nominal Rent	26,000	-	26,000	26,000
	Governance costs (note 4)	7,332	-	7,332	7,096
	Publicity & Promotional	-	2,404	2,404	-
	Fuel Vouchers (Redress/EUG WSCC/ East Sussex)	-	126,110	126,110	58,742
	Winter Grant Scheme	-	88,757	88,757	181,399
	Energy Redress	-	56,869	56,869	18,762
	Energy Redress – Winter Energy	-	12,250	12,250	-
	EAP Consumer	-	12,520	12,520	-
	Tackling Fuel Poverty	-	12,666	12,666	-
	Household Support Fund	-	693,072	693,072	-
	Technology Doesn't Byte	-	-	-	50
		231,109	1,668,741	1,899,850	975,196

In 2020/21 the only restricted expenditure related to charitable activities and totalled £693,872.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

4 Governance costs	2021/22	2020/21
	£	£
Audit fees	6,480	6,330
Other	218	141
Bank Charges	112	103
Legal and Professional fees	522	522
	-----	-----
Total	<u>7,332</u>	<u>7,096</u>

5 Staff Costs	2021/22	2020/21
	£	£
Wages and salaries	706,491	538,336
Social security costs	51,281	39,911
Pension costs	12,982	10,279
	-----	-----
	<u>770,574</u>	<u>588,526</u>

Staff costs include Salaries, Employers National Insurance Contributions and Employers Pension Contributions. The average monthly number of employees during the year:

	Full time equivalent		Total staff numbers	
	2021/22	2020/21	2021/22	2020/21
	Number	Number	Number	Number
General / Admin staff	13.45	14.00	17	10
National Lottery -Home Visiting	2.01	2.01	4	4
Household Sppt /Winter Grant	3.20	3.20	5	4
Help to Claim	1.50	1.50	3	3
Energy Projects	3.8	2.50	6	6
Social Prescribing	2.3	1.92	3	2
Other small projects	2.7	2.20	3	3
Totals	28.9	27.3	41	32

No remuneration was paid, or other benefits received by any trustee, or any person connected with any trustee. There were no expenses reimbursed to trustees.

The Trust considers its key management personnel comprise of the Chief Executive Officer, Finance Manager, Operations Manager, Projects Manager and Campaigns & Communications Manager. The total employment benefits including employer pension contributions of the key management personnel were £173,137 (2021: £172,566). No employees had employee benefits in excess of £60,000 (2021: none)

6 Net income/(expenditure) for the year	2021/22	2020/21
	£	£
Auditor's remuneration:		
Audit fees	(6,480)	(6,330)
Bank interest	585	967
Operating leases – equipment	(19,517)	(24,584)
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	<u> </u>	<u> </u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

7 Pension Commitments

An auto Enrolment Workplace Pension with NEST is provided for all eligible employees. The pension cost shown in note 5 to the accounts for the period represents contributions payable by the company and amounts to £12,982 (2021: £10,279).

8 Debtors and prepayments	2021/22	2020/21
	£	£
Debtors	226,727	84,634
Deposit on lease	-	1,725
Prepayments	10,996	4,188
	<u>237,723</u>	<u>90,547</u>

9 Creditors: Amounts falling due within one year	2021/22	2020/21
	£	£
Trade creditors	499,120	41,194
Accruals	6,240	7,996
Taxation and social security costs	14,163	11,715
Deferred Income	167,629	108,927
	<u>687,152</u>	<u>169,832</u>

Deferred income relates to income received during the year that relates to projects carried out post year end.

10 Funds

	Unrestricted Accumulated Funds £	Restricted Funds £
As at 1 April 2021	327,691	-
Net movement in funds	141,913	-
At 31 March 2022	<u>469,604</u>	<u>-</u>

11 Analysis of net assets between funds

Current year	Unrestricted £	Restricted £	Total £
Current assets	1,156,757		1,156,757
Creditors: amounts falling due within one year	(687,153)	-	(687,153)
	<u>469,604</u>	<u>-</u>	<u>469,604</u>
Prior year	Unrestricted £	Restricted £	Total £
Current assets	497,523		497,523
Creditors: amounts falling due within one year	(169,832)	-	(169,832)
	<u>327,691</u>	<u>-</u>	<u>327,691</u>

Restricted fund assets are held in an appropriate form to enable each fund to be applied in accordance with the restrictions imposed. (See note 12)

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations held, to be applied for specific purposes.

<u>Movement in Funds</u> <u>2021/2022</u>	<u>Balances</u> <u>01.04.21</u>	<u>Incoming</u> <u>Funds</u>	<u>Expended</u> <u>Costs</u>	<u>Apportioned</u>	<u>Transfers</u> <u>between</u> <u>funds</u>	<u>Balances</u> <u>31.3.22</u>
Arun Wellbeing Home Energy	-	5,650	(5,027)	(689)	66	-
BEIS – Innovation	-	8,333	(7,821)	(500)	(12)	-
BESN Energy & Energy Lead	-	13,488	(12,552)	(1,036)	100	-
Carbon Monoxide Advice	-	5,685	(5,584)	(217)	116	-
CDC Debt Adviser	-	20,500	(18,396)	(2,114)	10	-
CDC Energy Service	-	13,000	(11,967)	(1,066)	33	-
Connect Up	-	1,330	(1,211)	(139)	20	-
Dementia Outreach	-	7,200	(6,504)	(710)	14	-
Digital Money Coach	-	8,420	(7,665)	(774)	19	-
Energy Advice Programme	-	10,080	(9,447)	(737)	104	-
Energy Advice Programme - Consumer	-	35,770	(33,622)	(2,168)	20	-
Energy Redress (Round 8)	-	151,912	(144,464)	(7,407)	(41)	-
EU Settlement Scheme	-	10,000	(9,220)	(959)	179	-
Food Poverty	-	40,625	(37,775)	(2,963)	113	-
Fuel Voucher Scheme – East Sussex	-	8,300	(7,911)	(508)	119	-
Fuel Vouchers Energy Redress (Round 7)	-	81,921	(81,097)	(963)	139	-
Help to Claim (CitA)	-	74,955	(68,516)	(6,633)	194	-
Household Support Fund	-	757,462	(751,487)	(6,109)	134	-
Kickstart	-	10,949	(9,558)	(1,398)	7	-
Littlehampton Bags of Help	-	833	(827)	(73)	67	-
MaPS	-	39,936	(36,391)	(3,667)	122	-
National Lottery – Home Visiting	-	75,143	(68,259)	(6,890)	6	-
Redress Winter Energy	-	14,510	(14,130)	(439)	59	-
Social Prescribing	-	50,281	(48,619)	(4,250)	2,588	-
Social Prescribing – Community Champions	-	19,699	(16,962)	(2,748)	11	-
Sussex Community Foundation	-	10,000	(8,840)	(1,355)	195	-
Tackling Fuel Poverty	-	26,432	(25,302)	(1,236)	106	-
Winter Grant Scheme	-	93,486	(93,224)	(499)	237	-
WSCC/EUG – Fuel Vouchers	-	68,000	(67,441)	(675)	116	-
TOTALS	-	1,663,900	(1,609,819)	(58,922)	4,841	-

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

12 Restricted Funds – Continued

<u>Movement in Funds 2020/2021</u>	<u>Balances 01.04.20</u>	<u>Incoming Funds</u>	<u>Expended Costs</u>	<u>Apportioned</u>	<u>Transfers between funds</u>	<u>Balances 31.3.21</u>
BEIS – Advice Line & Webchat		29,200	(27,639)	(1,765)	204	-
BEIS – Equipment		7,630	(7,630)	-	-	-
BEIS – Innovation		16,667	(15,514)	(1,237)	84	-
Best Energy Savings Network	-	7,048	(6,524)	(523)	(1)	-
Big Energy Savings Winter	-	2,000	(1,888)	(126)	14	-
Coronavirus Crisis Fund	-	14,721	(13,837)	(1,031)	147	-
Dementia Outreach	-	7,200	(6,843)	(457)	100	-
Digital Money Coach	-	8,478	(8,035)	(519)	76	-
Domestic Violence – Financial Capability	-	1,950	(1,891)	(96)	37	-
Energy Advice Programme	-	13,110	(12,360)	(852)	102	-
Energy Redress (Round 8- Tackling fuel poverty)	-	52,194	(50,637)	(1,720)	163	-
Fuel Voucher Scheme (all)	-	85,093	(83,467)	(1,679)	53	-
Help to Claim (CitA)	-	74,391	(69,367)	(5,051)	27	-
LAW Clinic	-	417	(469)	(6)	58	-
MaPS	-	19,878	(18,741)	(1,186)	49	-
Midhurst Bags of Help	-	167	(169)	(2)	4	-
MS Society	-	5,032	(4,887)	(234)	89	-
National Lottery – Home Visiting	-	76,276	(71,553)	(4,851)	128	-
Social Prescribing	-	56,574	(53,987)	(3,431)	844	-
Winter Grant Scheme	-	213,556	(211,541)	(2,127)	112	-
TOTALS	-	691,582	666,979	26,893	2,290	-

Expended Costs

Costs where monies are paid out by or to other organisations or clients.

These include:-

Direct and apportioned salaries and direct expenses against the projects.

Apportioned costs

Costs are based on allocating expenses, office/IT, and premises costs on the ratio of employees directly managing each project compared to the total number of full-time employees.

Transfers between funds

These represent amounts transferred from unrestricted accumulated funds to finance any deficit on a restricted fund.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

The purpose of the restricted funds is as follows:

- **Arun Wellbeing Energy** - To work with households to move them out of fuel poverty or prevent them from falling into Fuel Poverty (particularly as a result of COVID-19 impacts) by providing home energy advice, support and guidance to improve health and wellbeing.
- **BEIS - Innovation (Cit A)** - To increase capacity and test new services to meet increased demand for advice across all channels during the pandemic.
- **BESN Energy & Lead** - Hold events providing consumers assistance with energy tariffs, benefits, and support available, ways to reduce energy bills and maximise energy efficiency.
- **Carbon Monoxide Advice Project** - Providing Carbon monoxide (CO) awareness discussions to clients and advising on tariff/supplier switching, fuel bill renegotiation and payment options for fuel debt.
- **CDC Debt Adviser** - Working with clients in council tax arrears and high-level debt to provide support, guidance to improve overall financial position.
- **CDC Energy Service** - To work with households to provide home energy support and guidance on well-being, to help people in fuel poverty or prevent people from falling into fuel poverty.
- **Connect Up** - Delivering the digital skills support sessions for 45 older people and arranging and running the weekly online meet ups for 45 older people.
- **Dementia Outreach** - Outreach service at Sage House Dementia support hub.
- **Digital Money Coach** - Workshops to provide digital skills to help clients manage their money online.
- **Energy Assistance Programme** - One to one advice to clients in fuel poverty or are in a fuel poverty risk group.
- **Energy Assistance Programme Consumer Project** - A referral pathway between the Consumer webchat advisers to a specialist energy adviser within local Citizens Advice.
- **Energy Redress Round 8** - Developing a regional energy advice service single point of contact. Training given to our core service advisers to upskill them in delivering energy advice and to make sure that they can recognise fuel poverty and offer light touch energy advice or refer to specialists if needed.
- **EU Settlement Scheme** - Helping clients to apply to the EUSS including late applications, challenging decisions and looking at alternative options and connecting to support.
- **Food Poverty** - Develop food coordination and support services to enable a move from food reliance to food resilience.
- **Fuel Voucher Scheme (East Sussex)** - Administrative support to Hastings LCA in issuing fuel vouchers to those facing a financial crisis.
- **Fuel Vouchers – Energy Redress round 7** - Administrative support in issuing fuel vouchers to those facing a financial crisis.
- **Help to Claim** - Providing face to face and telephone support to assist clients with their claims for Universal Credit.
- **Household Support Fund** - Grants to support those at risk of fuel poverty by helping with costs of fuel & water debts, providing warm clothing / household items & energy efficient white goods.
- **Kickstart** - Grants to support young people to get into work by providing a 6 month Fixed Term Contract with ACCA.
- **Littlehampton Bags of Help** – Supporting clients in the Littlehampton area.
- **MaPS** - Deliver debt advice to clients leading on to specialist case work.
- **National Lottery Home Visiting** - Home visits to provide advice to clients who are unable to visit a centre.
- **Redress Winter Energy** - Administrative support for the provision of fuel vouchers.
- **Social Prescribing** - Link workers, based in GP surgeries in Littlehampton, Rustington, East Preston and Angmering, to provide a holistic approach to patient's wellbeing.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Continued - The purpose of the restricted funds is as follows:

- **Social Prescribing – Community Champions** - Working with partner organisations to develop relationships & build trust across Arun communities & organisations to recruit & supervise community champions who will provide prescribed Coronavirus information to other residents.
- **Sussex Community Foundation** - Supervisor support for increased number in project workers and remote supervision as a result of Covid-19.
- **Tackling Fuel Poverty** - Joint project with Hastings LCA to provide a dedicated team of experienced utility advisors working in partnership with Health and Social care teams to provide practical and financial support to households in poverty. Including registration to the PSR, energy advice, access to key utility services including social tariffs, providing CO safety advice and access to CO alarms.
- **WSCC.EUG Fuel Vouchers** - Administrative support in issuing fuel vouchers.
- **Winter Grant Scheme** - Grants to support those at risk of fuel poverty by helping with costs of fuel and water debts, providing warm clothing/household items and energy efficient white goods

13 Constitution

The Company is limited by guarantee and has no share capital. Every member of the charity undertakes to contribute to the assets of the charity in the event of it being wound up while he is a member or within one year after he ceases to be a member, such amount as may be required not exceeding £1.

14 Commitments under operating leases

At 31 March 2022 the Company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings 2022	Other 2022
Expiry date: -	£	£
Within one year	5,857	7,643
Between two and five years	-	8,370
	<u>5,857</u>	<u>16,014</u>
	Land and buildings 2021	Other 2021
Expiry date: -	£	£
Within one year	24,273	9,755
Between two and five years	7,211	14,864
	<u>31,484</u>	<u>24,619</u>

15 Designated Funds

There were no designated funds during 2021/2022.

16. Related Party Information

There were no related party transactions which require disclosure under FRS102 SORP 2019.