

Charity registration number 1086163

Company registration number 04171801 (England and Wales)

**EASTBOURNE CITIZENS ADVICE BUREAU**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**



**Caladine**  
Chartered Certified Accountants

# EASTBOURNE CITIZENS ADVICE BUREAU

## LEGAL AND ADMINISTRATIVE INFORMATION

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|-----------------------------|---|--|
| <b>Trustees</b>             | Mr M Frayne<br>Mr R Fear<br>Ms D Adeyemo<br>Ms J Frame<br>Ms C French<br>Mr A Bull<br>Ms H Howard<br>Ms A Jarrett<br>Mr D White | (Appointed 19 October 2023)<br>(Appointed 19 October 2023)<br>(Appointed 19 October 2023)<br>(Appointed 19 October 2023) |
| <b>Secretary</b>            | Mr A Bruzon   |  |
| <b>Charity number</b>       | 1086163   |  |
| <b>Company number</b>       | 04171801  |  |
| <b>Registered office</b>    | Unit 6, Highlight House<br>8 St Leonards Road<br>Eastbourne<br>East Sussex<br>BN21 3UH  |  |
| <b>Independent examiner</b> | Colin Dadswell FCA FCCA DChA<br>Caladine Limited<br>Chantry House<br>22 Upperton Road<br>Eastbourne<br>East Sussex<br>BN21 1BF  |  |
| <b>Bankers</b>              | CAF Bank Limited<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ                                      |  |

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# EASTBOURNE CITIZENS ADVICE BUREAU

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# EASTBOURNE CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 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 (FRS 102)" (effective 1 January 2019).

### Objectives and activities

The charity's objects, as set out in its Memorandum and Articles of Association, are to promote any charitable purpose, in particular, but without limitation, for the benefit of the community in East Sussex by advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

Citizens Advice's aims are focused on the following:

- To provide the advice people need for the problems they face, and
- To improve the policies and practices that affect people's lives.

Citizens Advice provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination.

Citizens Advice Eastbourne has developed its own mission statement to reflect more accurately its purpose and role within the local community:

*We provide **free, confidential advice** to help people overcome their problems, and we **campaign on big issues** when their voices need to be heard. We are a **trusted local charity** providing responsive, high-quality services to help people find a way forward and meet community needs. Our work and presence give us **unique insight into the needs of our community**. We are a constant in the face of change, but with the flexibility to innovate and stay ahead.*

*Criteria used for assessing success*

### Ensuring our work delivers our aims

We review our aims, objectives and activities each year. The annual review seeks to examine our achievements and outcome, together with the success of individual key projects and the benefits that have been derived from them. In carrying out the review we are ensuring that our aims, objectives and activities are in line with our stated purpose.

Our main objectives for the year have been focused on maintaining our services through the year given the problems we still experience following the pandemic, problems caused by the war in the Ukraine and the impact of high inflation and spiralling living costs..

Key activities have included:

- Using our well-respected Research and Campaigns work to maximise our influence with key stakeholders, in particular feeding back on the effectiveness of government policies.
- Management of the Household Support Fund which provided financial support in excess of £62,000 to individual households throughout Eastbourne.
- Responding to the cost of living crisis and working with the Foodbank to produce a report on its impact in Eastbourne.
- Support for Ukraine. With other voluntary agencies we have maintained our support for refugees coming from the Ukraine.

# EASTBOURNE CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### *Public benefit*

#### **How our activities deliver Public Benefit**

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### *Activities*

#### **Advice and Information Services**

The main areas of charitable activity are:

- the provision of general advice and information services
- the provision of specialist advice and casework services in the debt and welfare benefits categories of social welfare law, and
- helping people to make applications for Universal Credit via the help to Claim Service

Throughout the year we have continued to offer general advice and information in the following ways

- The provision of advice by face to face meetings as well as remote means, in particular our telephone services, email and, in some cases, by video call.
- Advice Line – participation continues as part of a county-wide telephone service. The line is covered on a rota basis between the hours of 10.00am and 4.00pm from Monday to Friday. Outside of these times there is an automated advice service 24 hours a day.
- Full advice – general and specialist advice through our team of trained advisers and paid staff.
- Information and self-help, particularly through online resources.

#### **Who used and benefited from our services?**

We have helped 6,724 people during the year (2022/2023: 6,117). This is a significant increase over the previous year figure. Most clients present with more than one problem. In total we helped with 28,352 issues (2022/23: 21,160).

The major problem areas identified during the course of the year were Benefits and Claims, Universal Credit, housing, debt and employment. There have been changes to the normal range of problems. In percentage terms there is a large drop in the number of enquiries relating to Universal Credit but an increase in benefits and claims. The two combined however, continue to be the largest problem areas.

We now identify charitable support and food bank problems which have seen a large increase.

The largest single problem is Personal Independence Payment problems which accounted for 1,504 of the issues we dealt with in the year.

# EASTBOURNE CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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Citizens Advice uses an external Treasury-approved model that allows us to put a financial value on a handful of key areas where we can evidence the value we create locally through our advice provision and from working with volunteers. This estimated that, in 2023/24, for every £1 invested in our service, £2.57 is returned in fiscal benefits savings to the government, £22.72 in public benefit through wider economic and social benefits to the local community and £18.60 directly to individuals.

These figures are an increase over the previous year especially the figure that goes directly to individuals up from £16.37 to £18.60. This reflects the significant efforts we made to ensure our clients receive all the help they need to get through the cost-of-living crisis.

We have been actively involved in identifying issues that affect the community and have made representation to the appropriate organisations. During the period in question, key issues revolved around the cost of energy and the growing problems associated with inflation which has had a dramatic effect on the cost of living. We also highlighted the impact of digital exclusion for some of our clients.

#### **Achievements and performance**

*Significant activities and achievements against objectives*

#### **Factors Affecting the Achievement of Objectives**

Our biggest problem continues to be generating sufficient funds to maintain our core service and the detailed help we provide related to money advice and benefits. We have a very active fund-raising committee who are tasked with identifying and obtaining funds. Our other major focus is to ensure we deliver the most cost-effective service we possibly can. This is about delivering a value for money service that genuinely meets clients' needs so that we can make the funding we receive work as effectively as possible.

The complexity of the issues that clients are facing grows constantly which means that we have to allow more time for each client. The size of the problems is also growing as a result of the impact of inflation.

We should not forget that our staff and volunteers face the identical problems related to increases in the cost of living. Nobody is immune.

We actively sign-post clients to other agencies if we believe they could be better served elsewhere.

#### **Covid-19**

The immediate problems associated with Covid 19 have largely disappeared but it has left major structural problems such as NHS waiting lists. It will be several years until things go back to the way they were, if ever.

One significant thing that we have learnt from our reaction to Covid-19 is that there are other ways of delivering our service, not just the telephone and office. Other means of servicing clients such as homeworking, outreach, video conferencing and web chat are likely to grow in the future.

#### **Contribution of Volunteers and Paid Staff**

The charity's success could not be achieved without the hard work and dedication of our volunteers and staff. The trustee board recognises the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. During 2023/24 the service employed 18 paid workers (12.3 FTE) and 52 active volunteers together delivering 6 projects, including the core service.

Volunteers represent the indispensable core of the service. Citizens Advice Eastbourne benefits from an average of 416 volunteer hours per week. This may be expressed as an annualised value of approximately £370,000. However, their value is inadequately expressed in monetary terms. Without our volunteers, there simply would not be a Citizens Advice service.

# EASTBOURNE CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### **Fundraising Activities**

Total income for the year was £561,061, an increase of £57,436 on 2022/23.

Through the various activities of the fund-raising committee, we were able to obtain grants from a variety of sources as shown below, as well as a legacy of £45,000 from the estate of the Late Joan Elizabeth Muggerridge.

Funding has been confirmed for the majority of our planned activities for 2024/25.

We are grateful to all our funders for their continuing support and trust in us.

We are also delighted to have the continuing support of a number of important local clubs and societies.

### **Financial review**

The availability of funding in the charity sector remains difficult. The charity is focused on providing added value to its funders from a base of sound financial management and ensuring that our services remain relevant to the strategic objectives of stakeholders at local and national level.

The charity is working hard to deliver a cost-effective service that genuinely meets the needs of our clients. It remains a challenging prospect to meet the ever-increasing demand with restricted funding sources.

There was an overall surplus of £34,828 for the year (2022/23 surplus of £7,956) . At 31 March 2024 total reserves were £201,955 of which £152,955 represented unrestricted funds and £49,000 designated reserves

#### *Reserves policy*

Citizens Advice Eastbourne is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. Citizens Advice Eastbourne maintains a projection of income for three years ahead and tries to ensure that this continues to be derived from as wide a variety of sources as possible. We take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams (apart from funding received from Eastbourne Borough Council) to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

The trustees therefore consider that it is prudent to maintain an amount equivalent to three months of operating expenditure in respect of the core activity. This requires reserves of £50,000 based on the current year.

In addition, the trustees review every year the amount required to cover potential staff and other liabilities which could be payable in the event of closure of Eastbourne Citizens Advice; this is estimated at approximately £75,000.

At the end of 2023/24 the actual level of free reserves (i.e., unrestricted funds less designated funds) was £152,955.

### **Funds in Deficit**

If, at the end of a project the fund is in deficit, that deficit is written off against general reserves.

Any surpluses under £1,000 not required to be returned to funders are transferred to general reserves, subject to Board approval. Any such transfers of surpluses above £1,000 would be referred to the Charity Commission.

# EASTBOURNE CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### *Principal funding sources*

#### **Principal Funding Sources**

The trustees extend their gratitude to Eastbourne Borough Council, our major funder who continued to provide the majority of funding for the core operating capacity of the charity; without this support, it would be difficult if not impossible for us to continue serving the community. The core grant has remained at the same level for several years and has been insufficient to cover our core costs for the last few years.

As mentioned under Fundraising Activities, significant funding has also been provided by the National Lottery, Sussex Community Foundation, the Household Support Fund, and the ESCC Additional Measures during the year.

Our Legal Walk with the support of the Legal Support Trust raised £2,491. We thank them for their assistance.

Our volunteers were also active in maintaining our presence in the local community by organising tombolas at Langney Shopping Centre and attending a local fete.

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

### *Investment policy*

As required in its Memorandum paragraph 3.19 in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

The charity does not currently hold material investments.

### *Major risks*

The trustees recognise that any major risks to which the charity is exposed need to be reviewed and measures put in place to mitigate those risks. To that end the trustees maintain a corporate risk register which is reviewed and updated regularly. Citizens Advice Eastbourne is continually monitoring and managing its risks and ensuring action plans are in place to mitigate its key risks.

Internal risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects, and to ensure consistent quality of delivery and the upholding of our values for all operational aspects of the charitable company. These policies and procedures are periodically reviewed to ensure that they still meet the needs of the charity.

A key external risk is loss of funding from our traditional sources, both to fund specific projects and, potentially, to fund our core service. This is a perennial risk which was amplified by the Covid-19 pandemic and has been the focus of the Fundraising Committee's work. This has resulted in funding being obtained from a number of new sources during the year as noted under 'Fundraising Activities' below. Despite this, funding remains a key risk and the charity continues to implement its longer-term fundraising strategy and to seek to diversify its funding sources.

### **Plans for future periods**

We entered the new year with an anticipated deficit. This is not unusual and we have built up our reserves to allow us to keep going. However, every year we seem to have a bigger hole to fill. This is a constant battle that does not get any easier.

We are reviewing our fund-raising strategy and hope that we can realise our ambitions to widen our range of funders.

We are concerned that our staff and volunteers are under increased pressure both personally and professionally. We have instigated a wellbeing review and have discussed the results with staff and volunteers. As a consequence, we now have a trustee Wellbeing working group and have undertaken several initiatives to improve wellbeing across the organisation.



# EASTBOURNE CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Structure, governance and management

Eastbourne Citizens Advice Bureau (also known as Citizens Advice Eastbourne) was incorporated on 2 March 2001, company number 04171801, and is registered with the Charity Commission in England and Wales, registration number 1086163. It is governed by its memorandum and articles of association. Further details of the charity including its registered office, principal address and details of professional advisors can be found on the second page of the accounts headed 'Legal and administrative information'.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

|               |                             |
|---------------|-----------------------------|
| Mr M Frayne   |                             |
| Ms P Taylor   | (Resigned 19 October 2023)  |
| Mrs N Barrett | (Resigned 19 October 2023)  |
| Ms R Gargiulo | (Resigned 23 January 2024)  |
| Mr R Fear     |                             |
| Ms D Adeyemo  |                             |
| Ms J Frame    |                             |
| Ms C French   |                             |
| Mr A Bull     | (Appointed 19 October 2023) |
| Ms H Howard   | (Appointed 19 October 2023) |
| Ms A Jarrett  | (Appointed 19 October 2023) |
| Mr D White    | (Appointed 19 October 2023) |

### *Recruitment and appointment of trustees*

The charity is governed through a trustee board. Trustees who have held office during the year are listed on page 2. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees. The trustees meet at least 4 times per year with additional meetings as required.

Trustees are elected to the Board for a three-year period and are appointed by a resolution of its members at an AGM. The board has powers to co-opt members who shall retire at the following AGM and may offer themselves for re-election.

Citizens Advice appoints a representative who is entitled to attend the Board as a non-voting member. Eastbourne Borough Council is also invited to send a representative from its paid staff, plus a representative of the councillors, to attend board meetings as observers.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

# EASTBOURNE CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### *Organisational structure*

The organisation is coordinated from its office in Eastbourne.

Eastbourne Citizens Advice is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Eastbourne Citizens Advice is, however, an independent stand alone charity, with its own constitution, board of trustees and charitable objects. Operating policies are independently determined by its Board of Trustees in order to both fulfil its own charitable objects and comply with the national membership requirements.

The Chief Officer, Mr. A Bruzon, has been appointed by the trustees to manage the day-to-day operations of the charity. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the trustee board in line with the Business Development Plan and are reviewed at least annually.

Reports and recommendations are taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff and volunteer meetings which ensure that progress is being made against targets and progress against the plan is regularly monitored by the board.

The board operates two sub-committees, the Fundraising Committee, and the Governance & Policies Group. Additionally, there is a Well-being working group. The sub-committees operate under written terms of reference agreed by the full board, and are delegated authority within clearly defined limits.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients.

Where one of the trustees holds the position of trustee/director of another organisation or charity they may be involved in discussions regarding that other organisation or charity but not in the ultimate decision-making process. Any potential conflict of interest must be declared at the outset of every board meeting, and a Trustees' register of interests is maintained and regularly updated.

#### *Induction and training of trustees*

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. They also meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

#### *Relationship with related parties*

None of the trustees receive remuneration or other benefits for their work with the Charity.

The trustees are not aware of any contractual relationship with a related party and no related party transactions have been reported in the current year.

# EASTBOURNE CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### Statement of trustees' responsibilities

The trustees, who are also the directors of Eastbourne Citizens Advice Bureau 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).

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 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;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I would like to thank all of our staff and volunteers for their help and support over the last year. It has been difficult, but we have continued to provide the people of Eastbourne with a first-class service which hopefully will continue.

Lastly, as a new Chair, I would like to mention our board of trustees. Our board now has more women than men, different ethnicities, a wide age range and a mixture of working trustees and retirees. Their enthusiasm and commitment is highly valued. I especially thank the previous Chair and the CEO for their invaluable insights and support to me.

They all make an enormous contribution to the success of our organisation.

The trustees' report was approved by the Board of Trustees.



Ms H Howard  
Trustee

Date: 23/10/2024

# EASTBOURNE CITIZENS ADVICE BUREAU

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EASTBOURNE CITIZENS ADVICE BUREAU

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I report to the trustees on my examination of the financial statements of Eastbourne Citizens Advice Bureau (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Colin Dadswell FCA FCCA DChA**

Caladine Limited  
Chantry House  
22 Upperton Road  
Eastbourne  
East Sussex  
BN21 1BF

Dated: 24.11.2024

# EASTBOURNE CITIZENS ADVICE BUREAU

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

| Current financial year                |       | Unrestricted<br>funds<br>general<br>2024<br>£ | Unrestricted<br>funds<br>designated<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------------------|-------|---|--|----------------------------------|--------------------|--------------------|
|                                       | Notes |   |  |                                  |                    |                    |
| <b>Income and endowments from:</b>    |       |   |  |                                  |                    |                    |
| Donations, legacies and grants        | 3     | 319,958                                       | -  | -                                | 319,958            | 256,810            |
| Charitable activities                 | 4     | -   | -  | 217,360                          | 217,360            | 226,559            |
| Investments                           | 5     | 18,743  | -  | -                                | 18,743             | 15,256             |
| Other income                          | 6     | 5,000   | -  | -                                | 5,000              | 5,000              |
| <b>Total income</b>                   |       | <u>343,701</u>                                | <u>-</u>   | <u>217,360</u>                   | <u>561,061</u>     | <u>503,625</u>     |
| <b>Expenditure on:</b>                |       |   |  |                                  |                    |                    |
| Charitable activities                 | 7     | 296,668                                       | -  | 229,565                          | 526,233            | 495,669            |
| <b>Total expenditure</b>              |       | <u>296,668</u>                                | <u>-</u>   | <u>229,565</u>                   | <u>526,233</u>     | <u>495,669</u>     |
| <b>Net income/(expenditure)</b>       |       | 47,033  | -  | (12,205)                         | 34,828             | 7,956              |
| Transfers between funds               | 17    | (52,845)                                      | 45,000   | 7,845                            | -                  | -                  |
| <b>Net movement in funds</b>          | 9     | <u>(5,812)</u>                                | <u>45,000</u>                                    | <u>(4,360)</u>                   | <u>34,828</u>      | <u>7,956</u>       |
| <b>Reconciliation of funds:</b>       |       |   |  |                                  |                    |                    |
| Fund balances at 1 April 2023         |       | <u>158,767</u>                                | <u>4,000</u>                                     | <u>4,360</u>                     | <u>167,127</u>     | <u>159,171</u>     |
| <b>Fund balances at 31 March 2024</b> |       | <u>152,955</u>                                | <u>49,000</u>                                    | <u>-</u>                         | <u>201,955</u>     | <u>167,127</u>     |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# EASTBOURNE CITIZENS ADVICE BUREAU

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

| Prior financial year                  |       | Unrestricted<br>funds<br>general<br>2023<br>£ | Unrestricted<br>funds<br>designated<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---------------------------------------|-------|---|--|----------------------------------|--------------------|
|                                       | Notes |   |  |                                  |                    |
| <b>Income and endowments from:</b>    |       |   |  |                                  |                    |
| Donations, legacies and grants        | 3     | 256,810                                       | -  | -                                | 256,810            |
| Charitable activities                 | 4     | -   | -  | 226,559                          | 226,559            |
| Investments                           | 5     | 15,256  | -  | -                                | 15,256             |
| Other income                          | 6     | 5,000   | -  | -                                | 5,000              |
| <b>Total income</b>                   |       | <u>277,066</u>                                | <u>-</u>   | <u>226,559</u>                   | <u>503,625</u>     |
| <b>Expenditure on:</b>                |       |   |  |                                  |                    |
| Charitable activities                 | 7     | 267,398                                       | -  | 228,271                          | 495,669            |
| <b>Total expenditure</b>              |       | <u>267,398</u>                                | <u>-</u>   | <u>228,271</u>                   | <u>495,669</u>     |
| <b>Net income/(expenditure)</b>       |       | 9,668   | -  | (1,712)                          | 7,956              |
| Transfers between funds               | 17    | (4,350)                                       | -  | 4,350                            | -                  |
| <b>Net movement in funds</b>          | 9     | <u>5,318</u>                                  | <u>-</u>   | <u>2,638</u>                     | <u>7,956</u>       |
| <b>Reconciliation of funds:</b>       |       |   |  |                                  |                    |
| Fund balances at 1 April 2022         |       | <u>153,449</u>                                | <u>4,000</u>                                     | <u>1,722</u>                     | <u>159,171</u>     |
| <b>Fund balances at 31 March 2023</b> |       | <u>158,767</u>                                | <u>4,000</u>                                     | <u>4,360</u>                     | <u>167,127</u>     |

# EASTBOURNE CITIZENS ADVICE BUREAU

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

|                                 | Notes | 2024<br>£      | £              | 2023<br>£      | £              |
|---------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>             |       |                |                |                |                |
| Property, plant and equipment   | 13    |                | 3,019          |                | -              |
| <b>Current assets</b>           |       |                |                |                |                |
| Trade and other receivables     | 14    | 15,570         |                | 9,391          |                |
| Cash at bank and in hand        |       | 231,044        |                | 254,512        |                |
|                                 |       | <u>246,614</u> |                | <u>263,903</u> |                |
| <b>Current liabilities</b>      | 15    | (47,678)       |                | (96,776)       |                |
| <b>Net current assets</b>       |       |                | <u>198,936</u> |                | <u>167,127</u> |
| <b>Net assets</b>               |       |                | <u>201,955</u> |                | <u>167,127</u> |
| <b>The funds of the charity</b> |       |                |                |                |                |
| Restricted income funds         | 17    |                | -              |                | 4,360          |
| Unrestricted funds - general    |       |                | 152,955        |                | 158,767        |
| Unrestricted funds - designated | 18    |                | 49,000         |                | 4,000          |
|                                 |       |                | <u>201,955</u> |                | <u>167,127</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on .....



Mr R Fear  
Trustee



Ms H Howard  
Trustee

Company registration number 04171801 (England and Wales)

# EASTBOURNE CITIZENS ADVICE BUREAU

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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|   | Notes | 2024<br>£ | £              | 2023<br>£ | £              |
|---|-------|-----------|----------------|-----------|----------------|
| <b>Cash flows from operating activities</b>                 |       |           |                |           |                |
| Cash (absorbed by)/generated from operations                | 23    |           | (38,857)       |           | 44,504         |
| <b>Investing activities</b>                                 |       |           |                |           |                |
| Purchase of property, plant and equipment                   |       | (3,354)   |                | -         |                |
| Investment income received                                  |       | 18,743    |                | 15,256    |                |
| <b>Net cash generated from investing activities</b>         |       |           | 15,389         |           | 15,256         |
| <b>Net cash used in financing activities</b>                |       |           | -              |           | -              |
| <b>Net (decrease)/increase in cash and cash equivalents</b> |       |           | (23,468)       |           | 59,760         |
| Cash and cash equivalents at beginning of year              |       |           | 254,512        |           | 194,752        |
| <b>Cash and cash equivalents at end of year</b>             |       |           | <u>231,044</u> |           | <u>254,512</u> |

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# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Company information

Eastbourne Citizens Advice Bureau is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 6, Highlight House, 8 St Leonards Road, Eastbourne, East Sussex, BN21 3UH.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

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. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are accounted for in the period to which they relate.

Rental income is accounted for when it falls due,

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies (Continued)

##### 1.5 Expenditure

All expenditure is inclusive of VAT, accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs associated with meeting the statutory requirements of the charity, and include independent examination costs.

Any expenditure on equipment and assets exceeding £1,000 is capitalised.

##### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

|                                  |                       |
|----------------------------------|-----------------------|
| Fixtures, fittings and equipment | 5 years straight line |
|----------------------------------|-----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies (Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations, legacies and grants

|                                       | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------------------------|------------------------------------|------------------------------------|
| Donations and gifts                   | 4,839                              | 3,705                              |
| Legacies receivable                   | 45,000                             | -                                  |
| Grants receivable for core activities | 270,119                            | 253,105                            |
|                                       | <u>319,958</u>                     | <u>256,810</u>                     |

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations, legacies and grants

|  | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ (Continued) |
|--|------------------------------------|--|
| <b>Grants receivable for core activities</b> |                                    |  |
| Eastbourne Borough Council                   | 117,500                            | 127,500  |
| CitA - Cost of Living                        | 15,000                             | -  |
| Lottery - Cost of Living                     | 25,800                             | -  |
| Household Support Fund                       | 62,723                             | 46,485   |
| Sussex Community Foundation                  | 7,080                              | 18,824   |
| Awards for All                               | -                                  | 7,000  |
| ESCC Additional Measures / Shielding         | 37,000                             | 37,000   |
| Legal Support Trust                          | 2,491                              | 2,440  |
| Masonic Lodges                               | 1,110                              | -  |
| Meads  | -                                  | 6,700  |
| Other  | 1,415                              | 7,156  |
|  | <u>270,119</u>                     | <u>253,105</u>                                 |

### 4 Income from charitable activities

|                              | Restricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2023<br>£ |
|------------------------------|----------------------------------|----------------------------------|
| <b>Charitable activities</b> |                                  |                                  |
| Performance related grants   | <u>217,360</u>                   | <u>226,559</u>                   |

#### Performance related grants analysis

|                             | Charitable<br>activities<br>2024<br>£ | Charitable<br>activities<br>2023<br>£ |
|-----------------------------|---------------------------------------|---------------------------------------|
| ESCC General Benefits       | 48,000                                | 48,232                                |
| CitA Funded - Help to Claim | 169,360                               | 178,327                               |
|                             | <u>217,360</u>                        | <u>226,559</u>                        |

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 5 Income from investments

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Rental income       | 13,750                             | 13,713                             |
| Interest receivable | 4,993                              | 1,543                              |
|                     | <u>18,743</u>                      | <u>15,256</u>                      |

### 6 Other income

|              | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|--------------|------------------------------------|------------------------------------|
| Other income | 5,000                              | 5,000                              |
|              | <u>5,000</u>                       | <u>5,000</u>                       |

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Expenditure on charitable activities

|   | Advisory<br>services | Project<br>costs | Total          | Advisory<br>services | Project costs  | Total          |
|---|----------------------|------------------|----------------|----------------------|----------------|----------------|
|   | 2024                 | 2024             | 2024           | 2023                 | 2023           | 2023           |
|   | £                    | £                | £              | £                    | £              | £              |
| <b>Direct costs</b>                                       |                      |                  |                |                      |                |                |
| Staff costs   | 188,693              | 200,262          | 388,955        | 173,977              | 198,773        | 372,750        |
| Depreciation and impairment                               | 335                  | -                | 335            | -                    | -              | -              |
| Staff recruitment   | -                    | 299              | 299            | -                    | 225            | 225            |
| Travel & subsistence                                      | 1,034                | 68               | 1,102          | 397                  | -              | 397            |
| Training  | 450                  | 1,850            | 2,300          | 775                  | 531            | 1,306          |
| Telephone   | 5,643                | -                | 5,643          | 5,467                | 336            | 5,803          |
| Postage, printing & photocopying                          | 4,127                | 954              | 5,081          | 2,975                | 2,195          | 5,170          |
| Computer expenses   | 6,924                | -                | 6,924          | 4,680                | 3,834          | 8,514          |
| Subscriptions   | 359                  | -                | 359            | 176                  | -              | 176            |
| Legal and professional fees                               | 11,567               | 427              | 11,994         | 9,082                | 2,490          | 11,572         |
| Bank charges  | 60                   | -                | 60             | 72                   | -              | 72             |
| Office equipment  | 1,438                | -                | 1,438          | 421                  | 449            | 870            |
| Sundry expenses   | 1,651                | 365              | 2,016          | 620                  | 18             | 638            |
| Management fees   | (17,340)             | 17,340           | -              | (7,700)              | 7,700          | -              |
| Security  | 946                  | -                | 946            | 837                  | -              | 837            |
| Household support   | 52,269               | -                | 52,269         | 42,500               | -              | 42,500         |
|   | <u>258,156</u>       | <u>221,565</u>   | <u>479,721</u> | <u>234,279</u>       | <u>216,551</u> | <u>450,830</u> |
| <b>Share of support and governance costs (see note 8)</b> |                      |                  |                |                      |                |                |
| Support   | 35,620               | 8,000            | 43,620         | 30,879               | 11,720         | 42,599         |
| Governance  | 2,892                | -                | 2,892          | 2,240                | -              | 2,240          |
|   | <u>296,668</u>       | <u>229,565</u>   | <u>526,233</u> | <u>267,398</u>       | <u>228,271</u> | <u>495,669</u> |
| <b>Analysis by fund</b>                                   |                      |                  |                |                      |                |                |
| Unrestricted funds - general                              | 296,668              | -                | 296,668        | 267,398              | -              | 267,398        |
| Restricted funds  | -                    | 229,565          | 229,565        | -                    | 228,271        | 228,271        |
|   | <u>296,668</u>       | <u>229,565</u>   | <u>526,233</u> | <u>267,398</u>       | <u>228,271</u> | <u>495,669</u> |

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Support costs allocated to activities

|                                   | Advisory<br>services<br>2024<br>£ | Project costs<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------|-----------------------------------|----------------------------|--------------------|--------------------|
| Rent and rates                    | 19,500                            | 8,000                      | 27,500             | 27,500             |
| Insurance                         | 3,184                             | -                          | 3,184              | 2,685              |
| Light and heat                    | 9,096                             | -                          | 9,096              | 9,094              |
| Cleaning                          | 2,140                             | -                          | 2,140              | 1,960              |
| Repairs and renewals              | 1,700                             | -                          | 1,700              | 1,360              |
| Governance                        | 2,892                             | -                          | 2,892              | 2,240              |
|                                   | <u>38,512</u>                     | <u>8,000</u>               | <u>46,512</u>      | <u>44,839</u>      |
|                                   |                                   |                            | <b>2024</b>        | <b>2023</b>        |
| <b>Governance costs comprise:</b> |                                   |                            | <b>£</b>           | <b>£</b>           |
| Independent examination           |                                   |                            | <u>2,892</u>       | <u>2,240</u>       |
|                                   |                                   |                            | <u>2,892</u>       | <u>2,240</u>       |

Included in Governance costs above are payments of £2,892 (2023: £2,240) to the Independent Examiner for Independent Examination and accountancy services.

### 9 Net movement in funds

|   | 2024<br>£  | 2023<br>£ |
|---|------------|-----------|
| The net movement in funds is stated after charging/(crediting): |            |           |
| Depreciation of owned property, plant and equipment             | <u>335</u> | <u>-</u>  |

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Travel expenses totalling £14 (2023: £40) were reimbursed to one of the trustees during the year.

During the year, trustees' indemnity insurance cover costing £194 (2023: £185) was paid by the charity.

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 11 Employees

The average monthly number of employees during the year was:

|                       | 2024<br>Number | 2023<br>Number |
|-----------------------|----------------|----------------|
| Charitable activities | 18             | 17             |

#### Employment costs

|                       | 2024<br>£      | 2023<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 352,836        | 336,962        |
| Social security costs | 27,398         | 27,088         |
| Other pension costs   | 8,721          | 8,700          |
|                       | <u>388,955</u> | <u>372,750</u> |

There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

|                        | 2024<br>£ | 2023<br>£ |
|------------------------|-----------|-----------|
| Aggregate compensation | 41,621    | 40,230    |

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. 52 volunteers (2023: 52 volunteers) contributed approximately 416 hours of work to the charity each week during the year (2023: 352 hours each week). We estimate the value of this help to be approximately £370,000 (2023: estimate of £300,000).

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.



# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 13 Property, plant and equipment

|                                    | Fixtures,<br>fittings and<br>equipment<br>£ |
|------------------------------------|---|
| <b>Cost</b>                        |   |
| Additions                          | 3,354                                       |
| At 31 March 2024                   | <u>3,354</u>                                |
| <b>Depreciation and impairment</b> |   |
| Depreciation charged in the year   | 335   |
| At 31 March 2024                   | <u>335</u>                                  |
| <b>Carrying amount</b>             |   |

### 14 Trade and other receivables

|   | 2024<br>£     | 2023<br>£    |
|---|---------------|--------------|
| <b>Amounts falling due within one year:</b> |               |              |
| Trade receivables                           | 220           | 5,953        |
| Prepayments and accrued income              | 15,350        | 3,438        |
|   | <u>15,570</u> | <u>9,391</u> |

### 15 Current liabilities

|                                    | 2024<br>£     | 2023<br>£     |
|------------------------------------|---------------|---------------|
| Other taxation and social security | 6,425         | 6,088         |
| Trade payables                     | -             | 435           |
| Other payables                     | 1,709         | 1,449         |
| Accruals and deferred income       | 39,544        | 88,804        |
|                                    | <u>47,678</u> | <u>96,776</u> |

### 16 Retirement benefit schemes

|   | 2024<br>£    | 2023<br>£    |
|---|--------------|--------------|
| <b>Defined contribution schemes</b>                                 |              |              |
| Charge to profit or loss in respect of defined contribution schemes | 8,721        | 8,700        |
|   | <u>8,721</u> | <u>8,700</u> |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

|                       | At 1 April<br>2023<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | Transfers<br>£         | At 31 March<br>2024<br>£          |
|-----------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| Homeless Fund         | 1,360                            | -                                   | (365)                               | (995)                  | -                                 |
| Awards for All        | 92                               | -                                   | -                                   | (92)                   | -                                 |
| Surviving Winter      | 270                              | -                                   | -                                   | (270)                  | -                                 |
| ESCC General Benefits | -                                | 48,000                              | (54,892)                            | 6,892                  | -                                 |
| CitA                  | 2,638                            | 169,360                             | (174,308)                           | 2,310                  | -                                 |
|                       | <u>4,360</u>                     | <u>217,360</u>                      | <u>(229,565)</u>                    | <u>7,845</u>           | <u>-</u>                          |
| <b>Previous year:</b> | <b>At 1 April<br/>2022<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>At 31 March<br/>2023<br/>£</b> |
| Homeless Fund         | 1,360                            | -                                   | -                                   | -                      | 1,360                             |
| Awards for All        | 92                               | -                                   | -                                   | -                      | 92                                |
| Surviving Winter      | 270                              | -                                   | -                                   | -                      | 270                               |
| ESCC General Benefits | -                                | 48,232                              | (52,582)                            | 4,350                  | -                                 |
| CitA                  | -                                | 178,327                             | (175,689)                           | -                      | 2,638                             |
|                       | <u>1,722</u>                     | <u>226,559</u>                      | <u>(228,271)</u>                    | <u>4,350</u>           | <u>4,360</u>                      |

The trustees agreed in 2024, in line with Charity Commission guidance (given the balance are below £1,000), to transfer the remaining balances on the Homeless Fund (expenses for homeless clients), Awards for All (for IT upgrades) and Surviving Winter (to support client's heating costs) to general funds.

The ESCC General Benefits Fund includes grants from East Sussex County Council and is used to increase capacity in the area of general advice.

The CitA Fund is made up of grants from the National Association of Citizens Advice Bureaux and is used to assist with Universal Credit claims and the MAPS scheme which provides debt advice. The project is included in restricted funds in order to report to CitA. Any remaining balance held at the end of the project is transferred to general reserves.

The transfers into the the ESCC and CitA fund in 2024 are from unrestricted funds to clear the negative balances.

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 18 Unrestricted funds - designated

The funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                        | At 1 April<br>2023<br>£          | Transfers<br>£         | At 31 March<br>2024<br>£          |
|------------------------|----------------------------------|------------------------|-----------------------------------|
| Property dilapidations | 4,000                            | -                      | 4,000                             |
| Legacy fund            | -                                | 45,000                 | 45,000                            |
|                        | <u>4,000</u>                     | <u>45,000</u>          | <u>49,000</u>                     |
| <b>Previous year:</b>  | <b>At 1 April<br/>2022<br/>£</b> | <b>Transfers<br/>£</b> | <b>At 31 March<br/>2023<br/>£</b> |
| Property dilapidations | 4,000                            | -                      | 4,000                             |
|                        | <u>4,000</u>                     | <u>-</u>               | <u>4,000</u>                      |

The Property dilapidations reserve is set aside for potential renovations to the offices at Highlight House.

The Legacy Fund contains a legacy received in 2024, which the Trustees wish to put aside for specific fundraising and development activities in the future.

### 19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

|                       | At 1 April<br>2023<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | Transfers<br>£         | At 31 March<br>2024<br>£          |
|-----------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| General funds         | 158,767                          | 343,701                             | (296,668)                           | (52,845)               | 152,955                           |
|                       | <u>158,767</u>                   | <u>343,701</u>                      | <u>(296,668)</u>                    | <u>(52,845)</u>        | <u>152,955</u>                    |
| <b>Previous year:</b> | <b>At 1 April<br/>2022<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>At 31 March<br/>2023<br/>£</b> |
| General funds         | 153,449                          | 277,066                             | (267,398)                           | (4,350)                | 158,767                           |
|                       | <u>153,449</u>                   | <u>277,066</u>                      | <u>(267,398)</u>                    | <u>(4,350)</u>         | <u>158,767</u>                    |

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 20 Analysis of net assets between funds

|                               | Unrestricted<br>funds<br>general<br>2024<br>£ | Unrestricted<br>funds<br>designated<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£    |
|-------------------------------|---|--|----------------------------------|-----------------------|
| <b>At 31 March 2024:</b>      |   |  |                                  |                       |
| Property, plant and equipment | 3,019   | -  | -                                | 3,019                 |
| Current assets/(liabilities)  | 149,936                                       | 49,000   | -                                | 198,936               |
|                               | <u>152,955</u>                                | <u>49,000</u>                                    | <u>-</u>                         | <u>201,955</u>        |
|                               | <u><u>152,955</u></u>                         | <u><u>49,000</u></u>                             | <u><u>-</u></u>                  | <u><u>201,955</u></u> |
|                               | Unrestricted<br>funds<br>general<br>2023<br>£ | Unrestricted<br>funds<br>designated<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£    |
| <b>At 31 March 2023:</b>      |   |  |                                  |                       |
| Current assets/(liabilities)  | 158,767                                       | 4,000  | 4,360                            | 167,127               |
|                               | <u>158,767</u>                                | <u>4,000</u>                                     | <u>4,360</u>                     | <u>167,127</u>        |
|                               | <u><u>158,767</u></u>                         | <u><u>4,000</u></u>                              | <u><u>4,360</u></u>              | <u><u>167,127</u></u> |

### 21 Operating lease commitments

#### Lessee

The current rental lease ended at 31 March 2020. A rolling extension is in place and the charity is still in negotiation with the landlord regarding renewal.

Lease payments in the year were £27,500 (2023: £27,500)

### 22 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

# EASTBOURNE CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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| <b>23 Cash generated from operations</b>                          | <b>2024</b>     | <b>2023</b>   |
|---|-----------------|---------------|
|   | <b>£</b>        | <b>£</b>      |
| Surplus for the year  | 34,828          | 7,956         |
| Adjustments for:  |                 |               |
| Investment income recognised in statement of financial activities | (18,743)        | (15,256)      |
| Depreciation and impairment of property, plant and equipment      | 335             | -             |
| Movements in working capital:                                     |                 |               |
| (Increase) in trade and other receivables                         | (6,179)         | (9,391)       |
| (Decrease)/increase in trade and other payables                   | (49,098)        | 96,776        |
| <b>Cash (absorbed by)/generated from operations</b>               | <b>(38,857)</b> | <b>80,085</b> |

#### **24 Analysis of changes in net funds**

The charity had no material debt during the year.

