

**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 2021

Company No. 04787378

Registered Charity No. 1099640

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
"The Company"
ANNUAL REPORT 2020/2021

Trustees' Report

The Trustees present their report together with the audited financial statements for the year ended 31 March 2021. 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 from 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 2021 the Bureau had 11 members.

The Company is governed by its Memorandum and Articles of Association issued on incorporation on 4 June 2003 and as amended in 2009. 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 2021, the Company held reserves of £327,691 (2020: £249,825) of which £327,691 (2020: £249,825) 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' (£230,082 as at 31st March 2021) 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 2020/2021

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 11 October 2021

and signed on its behalf by:


Hugh Finlay - Chairman
11/10/21

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 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of 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 2021 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 annual trustees' report.

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

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

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's 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.

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the charitable company and industry, and through discussion with the directors and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. 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 Companies Act 2006 and the Statement of Recommended Practice for charities. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated 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 were related to posting inappropriate journal entries to increase income or reduce expenditure and management bias in accounting estimates. 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 (including health and safety) and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; 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 reviewing correspondence with relevant tax and regulatory authorities; 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

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

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.

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 of the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 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 Auditors' 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 Auditors' Report. However, future events or conditions may cause the 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.

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

Signed



**Kreston Reeves LLP
Statutory Auditor
A2 Yeoman Gate Yeoman Way Worthing West Sussex BN13 3QZ**

Date: .25th.October.2021.....

Kreston Reeves LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

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

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Accumulated Fund £	Restricted Funds £	2020/21 Total £	2019/20 Total £
Income and endowments from:-					
	2				
Donations and legacies		2,594	-	2,594	10,570
Charitable activities		355,093	685,039	1,040,132	589,930
Investments		967	-	967	1,552
Other Trading Activities		2,826	6,544	9,370	10,328
Total Income		361,480	691,583	1,053,063	612,380
Expenditure on	3				
Charitable activities		281,324	693,873	975,197	593,461
Total Expenditure		281,324	693,873	975,197	593,461
Net Income/(Expenditure)		80,156	(2,290)	77,866	18,919
Transfers between Funds	12	(2,290)	2,290	-	-
Net movement in funds		77,866	-	77,866	18,919
Reconciliation of funds:					
Fund Balances brought forward					
At 1 April 2020	10	249,825	-	249,825	230,906
Fund Balances carried forward					
At 31 March 2021	10	327,691	-	327,691	249,825

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 2021

	Notes	2021 £	2020 £
Current assets			
Debtors and prepayments	8	90,547	57,036
Cash at bank and in hand		406,976	236,584
		<u>497,523</u>	<u>293,620</u>
Creditors: amounts falling due within one year	9	169,832	43,795
		<u>327,691</u>	<u>249,825</u>
Net current assets		<u>327,691</u>	<u>249,825</u>
Net assets		<u>327,691</u>	<u>249,825</u>
Funds			
Unrestricted accumulated fund			
General Fund		327,691	249,825
Designated Funds	15	-	-
		<u>327,691</u>	<u>249,825</u>
Total unrestricted funds		327,691	249,825
Restricted funds	12	-	-
		<u>327,691</u>	<u>249,825</u>

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

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

The financial statements were approved by the board and authorised for issue on11 October 2021 and signed on behalf of the board by:

 11/10/21
 Hugh Finlay - Trustee


 Louise Martin - Trustee

**CASH FLOW STATEMENT
AS AT 31 MARCH 2021**

	2021 £	2020 £
Cash flows from Operating activities (note 1)		
Cash flows from financing activities:	169,425	(11,525)
Bank interest	967	1,552
	<u> </u>	<u> </u>
Net cash provided by financing activities.	967	1,552
Change in cash and cash equivalents in the year	170,392	(9,973)
Cash and cash equivalents at the beginning of the year	236,584	246,557
	<u> </u>	<u> </u>
Cash and cash equivalents at the end of the year	<u><u>406,976</u></u>	<u><u>236,584</u></u>

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

	2021 £	2020 £
Net Surplus / (deficit) (as per the Statement of Financial Activities)	77,866	18,919
Bank interest	(967)	(1,552)
Increase/(Decrease) in debtors	(33,511)	(36,883)
Increase/(Decrease) in creditors	126,037	7,991
	<u> </u>	<u> </u>
Net cash provided by operating activities	<u><u>169,425</u></u>	<u><u>(11,525)</u></u>

Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	236,584	170,392	406,976
	<u> </u>	<u> </u>	<u> </u>
	<u><u>236,584</u></u>	<u><u>170,392</u></u>	<u><u>406,976</u></u>

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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 as it appears from 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.

Going concern

The core funding in 2020/2021 amounted to £312,891 which is 30% of the charities income. A Core funding contract is in place until 2022 and work is currently being undertaken on the bid for the next core contract although dates for submission have not yet been confirmed. 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.

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.

**ARUN AND CHICHESTER CITIZENS ADVICE BUREAU
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting Policies continued

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.

2 Income	Unrestricted £	Restricted £	2020/21 Total £	2019/20 Total £
<u>Donations and legacies</u>	2,594	-	2,594	10,570
<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 LAN Project	-	-	-	11,667
WSCC Fuel Voucher Scheme (Your Energy Sussex)	-	6,500	6,500	5,000
WSCC Crisis Fund – Fuel Vouchers	-	32,000	32,000	-
WSCC /DWP – Winter Grant Scheme	0	213,556	213,556	-
Arun District Council	117,020	-	117,020	117,020
Chichester District Council	82,099	-	82,099	80,074
Chichester District Council (Law Clinic)	-	417	417	2,500
Chichester District Council (Digital Money Coach)	-	8,478	8,478	2,129
City, Town and Parish	11,550	-	11,550	11,575
East Preston Parish Council (Outreach)	-	-	-	1,583
Notional Rents - Benefit in Kind	26,000	-	26,000	26,000
	350,441	260,951	611,392	371,320
Grants:-				
Bognor Bags of Help	-	-	-	2,000
Chichester Family Centre	-	-	-	4,990
Citizens Advice (Energy – EAP/BESW/BESN)	-	22,158	22,158	23,640
Citizens Advice (Help to Claim)	-	74,391	74,391	71,847
Citizens Advice (BEIS Innovation)	-	16,667	16,667	-
Citizens Advice (BEIS Remote Working)	-	7,630	7,630	-
Citizens Advice (BEIS Advice Line/Webchat)	-	29,200	29,200	-
Citizens Advice (MaPS Debt Advice)	-	19,878	19,878	-
Dementia Outreach	-	7,200	7,200	3,000
Domestic Violence (Financial Capability)	-	1,950	1,950	4,050
Energy Redress (Round 8 - Tackling Fuel Poverty)	-	52,194	52,194	-
Energy Redress (Fuel Vouchers)	-	40,050	40,050	-
Home visiting	-	-	-	15,000
MS Society	-	5,032	5,032	6,488
Midhurst Bags of Help	-	167	167	1,833
National Lottery (Home Visiting)	-	76,276	76,276	25,614
Sussex Community Foundation – (Coronavirus Crisis Fund)	-	14,721	14,721	-
Other Grants (including Ford, CitA)	4,652	-	4,652	5,863
Retrofit Works	-	-	-	7,200
Social Prescribing	-	56,574	56,574	47,085
Total Charitable activities	355,093	685,039	1,040,132	589,930
<u>Investments</u>	967	-	967	1,552

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

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

<u>Other Trading Activities:</u>				
Room Hire/Admin costs	450	6,544	6,994	1,488
Student Placements	2,376	-	2,376	1,624
Fundraising Activities	-	-	-	7,066
Lloyds Bank – Goodwill gesture	-	-	-	150
	<u>2,826</u>	<u>6,544</u>	<u>9,370</u>	<u>10,328</u>
Total Income	<u>361,480</u>	<u>691,583</u>	<u>1,053,063</u>	<u>612,380</u>

Where appropriate, the rent and grant income figures include the value of free or subsidised accommodation. The restricted income in 2020/21 is in respect of charitable activities and this totalled £685,039 and other trading activities restricted income of £6,544. In 2019/2020 the only restricted income related to charitable activities and totalled £235,626.

3	Expenditure on	Unrestricted	Restricted	2020/21	2019/20
		£	£	£	£
	<u>Charitable activities</u>				
	Salaries, NI and Employer's Pension contribution	202,413	386,113	588,526	422,770
	Staff and volunteer costs	3,903	-	3,903	25,644
	Office plus premises expenses	41,913	48,806	90,719	108,333
	Nominal Rent	26,000	-	26,000	26,000
	Governance costs (note 4)	7,096	-	7,096	7,081
	Publicity & Promotional	-	-	-	75
	80 th Birthday Gala	-	-	-	3,558
	Fuel Vouchers	-	58,742	58,742	-
	Winter Grant Scheme	-	181,399	181,399	-
	Energy Redress – Fuel Vouchers	-	18,762	18,762	-
	Technology Doesn't Byte	-	50	50	-
		<u>281,325</u>	<u>693,872</u>	<u>975,197</u>	<u>593,461</u>

In 2019/20 the only restricted expenditure related to charitable activities and totalled £260,735.

4	Governance costs	2020/21	2019/20
		£	£
	Audit fees	6,330	5,880
	Other	141	538
	Bank Charges	103	166
	Legal and Professional fees	522	497
	Trustee Expenses (detailed below)	-	-
	Total	<u>7,096</u>	<u>7,081</u>

5	Staff Costs	2020/21	2019/20
		£	£
	Wages and salaries	538,336	389,055
	Social security costs	39,911	26,552
	Pension costs	10,279	7,163
	Total	<u>588,526</u>	<u>422,770</u>

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

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

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

5 Staff Costs - Continued

	Full time equivalent		Total staff numbers	
	2020/21	2019/20	2020/21	2019/20
	Number	Number	Number	Number
General / Admin staff	8.27	9.85	10	12
National Lottery -Home Visiting	2.01	2.01	4	4
LAN	-	0.58	-	2
Winter Grant Scheme	3.20	-	4	-
Energy Projects	2.50	0.50	6	2
Help to Claim	1.50	1.94	3	4
Social Prescribing	1.92	1.92	2	2
Other small projects	2.20	0.70	3	2
Totals	21.6	17.50	32	28

No remuneration was paid, or other benefits received by any trustee, or any person connected with any trustee.

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 £172,566 (2020 £122,099). No employees had employee benefits in excess of £60,000 (2020: none)

6 Net income/(expenditure) for the year	2020/21	2019/20
	£	£
Auditor's remuneration:		
Audit fees	(6,330)	(5,880)
Bank interest	967	1,552
Operating leases – equipment	(24,584)	(35,043)
	<u> </u>	<u> </u>

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 £10,279 (2020: £7,163). There are no amounts outstanding at the year-end (2020: £nil).

8 Debtors and prepayments	2020/21	2019/20
	£	£
Debtors	84,634	52,301
Deposit on lease	1,725	1,725
Prepayments	4,188	3,010
	<u> </u>	<u> </u>
	90,547	57,036
	<u> </u>	<u> </u>

9 Creditors: Amounts falling due within one year	2020/21	2019/20
	£	£
Trade creditors	41,194	7,230
Accruals	7,996	6,949
Taxation and social security costs	11,715	7,489
Deferred Income	108,927	22,127
	<u> </u>	<u> </u>
	169,832	43,795
	<u> </u>	<u> </u>

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

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

9 Creditors: Amounts falling due within one year - Continued

Deferred income	2020/21	2019/20
	£	£
Deferred income at 1 April 2020	22,127	17,169
Resources deferred during the year	108,927	22,127
Amounts released from previous periods	(22,127)	(17,169)
	<u>108,927</u>	<u>22,127</u>
	<u><u>108,927</u></u>	<u><u>22,127</u></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 2020	249,825	-
Net movement in funds	77,866	-
At 31 March 2021	<u>327,691</u>	<u>-</u>
	<u><u>327,691</u></u>	<u><u>-</u></u>

11 Analysis of net assets between funds

	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>
	<u><u>327,691</u></u>	<u><u>-</u></u>	<u><u>327,691</u></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 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	-

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 2019/2020</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>
Best Energy Savings Network	-	7,000	(5,612)	(1,451)	63	-
Big Energy Savings Week	-	2,000	(1,694)	(317)	11	-
Bognor & Midhurst Bags of Help	-	3,833	(3,043)	(806)	16	-
Chichester Family Centre	-	4,990	(3,948)	(1,140)	98	-
Dementia Outreach	-	3,000	(2,594)	(414)	8	-
Digital Money Coach	-	2,129	(1,690)	(443)	4	-
Domestic Violence – Financial Capability	-	4,050	(3,179)	(997)	126	-
East Preston Outreach	-	1,583	(1,310)	(298)	25	-
Energy Advice Programme	-	14,640	(11,988)	(2,698)	46	-
Help to Claim (CitA)	-	71,847	(57,158)	(16,798)	2,109	-
Fuel Voucher Scheme	-	5,000	(4,157)	(848)	5	-
Home Visiting	-	15,000	(11,091)	(3,917)	8	-
LAN Project	-	11,667	(9,526)	(2,149)	8	-
LAW Clinic	-	2,500	(1,893)	(615)	8	-
MS Society	-	6,488	(6,148)	(350)	10	-
National Lottery	-	25,614	(20,601)	(5,046)	33	-
Retrofit Works	-	7,200	(6,309)	(922)	31	-
Social Prescribing	-	47,085	(55,442)	(14,143)	22,500 (Designated Funds)	-
TOTALS	-	235,626	(207,383)	(53,352)	25,109	-

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 2021**

The purpose of the restricted funds is as follows:

- **BEIS - Advice Line & Webchat (Cit A)** - To increase capacity to provide advice via telephone and webchat during the pandemic whilst the face-to-face service were closed.
- **BEIS - Equipment (Cit A)** - To purchase remote working equipment to enable the organisation to increase capacity to meet the increased demand on services across all channels during the pandemic.
- **BEIS - Innovation (Cit A)** - To increase capacity and test new services to meet increased demand for advice across all channels during the pandemic.
- **Best Energy Savings Network** - Hold events providing consumers assistance with energy tariffs, benefits and support available, ways to reduce energy bills and maximise energy efficiency.
- **Big Energy Savings Week** - To hold external events to provide consumers assistance on such matters as energy tariffs, benefits and support available, ways to minimise bills and maximise energy efficiency.
- **Coronavirus Crisis Fund** - To provide additional supervisor support for remote services as demand increased during the pandemic.
- **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.
- **Domestic Violence- Financial Capability** - Financial capability support at local safe houses/refuges to those affected by domestic violence.
- **Energy Advice Programme** - One to one advice to clients in fuel poverty or are in a fuel poverty risk group.
- **Fuel Voucher Scheme** - 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.
- **Law Clinic** – Contribution to provision of administrative support to referrals made to the Law Clinic for residents in the Chichester district.
- **MaPS** - Deliver debt advice to clients leading on to specialist case work.
- **Midhurst Bags of Help** - Outreach advice service to Midhurst residents.
- **M S Society** - Assisting clients with Multiple Sclerosis who require benefits advice in centres or as a home visit.
- **National Lottery Home Visiting** - Home visits to provide advice to clients who are unable to visit a centre.
- **Social Prescribing** - Link workers, based in GP surgeries in Littlehampton, Rustington, East Preston and Angmering, to provide a holistic approach to patient's wellbeing.
- **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.

ARUN AND CHICHESTER CITIZENS ADVICE BUREAU

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

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 2021 the Company had annual commitments under non-cancellable operating leases as follows:

	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>

	Land and buildings 2020	Other 2020
Expiry date: -	£	£
Within one year	26,809	9,933
Between two and five years	53,067	24,322
	<u>79,876</u>	<u>34,255</u>

15 Designated Funds

There were no designated funds during 2020/2021.

16. Related Party Information

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