

Charity Registration No. 1068146

Company Registration No. 03485336 (England and Wales)

LEWES DISTRICT CITIZENS ADVICE BUREAU
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

LEWES DISTRICT CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Elected members

Mr M Barrett
M R Blair (Appointed 2 May 2019)
Mrs S Cormac
L French (Appointed 1 May 2019)
Mr A Horne
R O'Keeffe
Mr R Pearson
Mr K S Powell
Mrs A W Wyatt

Representatives

Cllr L Boorman Lewes District Council
Cllr R Murray Lewes Town Council
Cllr LC White Seaford Town Council
Cllr A Bradbury Newhaven Town Council
tbc Peacehaven Town Council
Cllr I Sharkey Telscombe Cliffs Town Council

Secretary

Mrs J M Wilkes

Charity number

1068146

Company number

03485336

Principal address and Registered office

15-19 Chapel Street
Newhaven
East Sussex
BN9 9PN

Independent examiner

Knill James
One Bell Lane
Lewes
East Sussex
BN7 1JU

Bankers

National Westminster Bank Plc
11 High Street
Lewes
East Sussex
BN7 2LH

CAF Bank Ltd
PO Box 289
25 Kings Hill Avenue
West Malling
Kent
ME19 4TA

LEWES DISTRICT CITIZENS ADVICE BUREAU

CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 17

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

The Trustees present their report and financial statements for the year ended 31 March 2019.

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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Citizens Advice service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. The service values diversity, promotes equality and challenges discrimination.

The service aims:

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

Every Citizens Advice Bureau is an independent registered charity whilst maintaining the required operational standards of the National Association of Citizens Advice.

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

Our impact

We help people solve their problems and in doing so we create financial value. We can calculate three kinds of financial value using a Citizens Advice algorithm:

- **FISCAL:** financial savings of £792,946 to local and national government due to fewer payouts for out of work benefits, costly evictions, re-housing evicted tenants and less demand on the NHS.
- **WIDER ECONOMIC & SOCIAL VALUES:** public value of £1,157,576 in improving clients' wellbeing.
- **FINANCIAL GAINS:** financial outcomes of £1,317,292 achieved on behalf of clients e.g. benefits entitlements and rescheduled debts.

How we work

Since 1997, Lewes District Citizens Advice (then known as Lewes and Seaford CAB) has been providing advice and support for residents of Lewes District who need help solving their problems.

We also advocate for people on local and national issues that matter to them. We are a totally independent local charity that comes under the banner of the national charity, Citizens Advice.

Our service is run by 9 trustees, 13 part-time paid staff and around 50 volunteers. We have just completed our first full year in Newhaven and this has been a huge success. In addition, we have offices in Lewes and Seaford and outreaches in Peacehaven and Telscombe Cliffs.

Every year we help thousands of local residents either directly, through face to face, telephone, webchat and email or indirectly through our self-help website.

How we help

Top benefit issues:

- Employment Support Allowance
- Housing Benefit
- Universal Credit
- Working & Child Tax Credits
- Council Tax Reduction
- Pension Credit
- Carers Allowance
- Personal independence benefit

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2019

Achievements and performance

Some Statistics

- Number of clients 3,577
- Number of problems 9,789
- Percentage of clients with a disability or long-term health condition 49%
- Saving to local authority by preventing homelessness and housing evictions £127,668
- Saving to NHS by reducing use of mental health and GP services, and keeping people in work £171,694
- 91% of clients say they would use us again

Manager's Report (Jackie Wilkes)

This year marks the 80th birthday of Citizens Advice. Many aspects of the service have changed over the years but essentially our message remains the same; we give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.

Having a problem can adversely affect someone's mental or physical health and our advice helps. We support thousands of people every year and nearly 50% of them have long term health issues.

We know from our research that people with mental health problems are more likely to get into debt or fall behind with their rent. When someone is struggling to resolve their situation, feelings of powerlessness can spiral which in turn drives disengagement and prevents them from taking the necessary action. We often meet people when their confidence is low and they are unable to see a way forward. After advice they leave us feeling more confident and knowledgeable regarding their rights.

We respond to people's needs and increase their ability to solve their own problems in the future.

- By increasing people's ability to cope there are associated benefits to the wider community. Financial savings can be made by local government on costly evictions and re-housing evicted tenants.
- As anxiety levels go down there is less demand on local GPs for appointments and prescriptions.
- When people have fewer problems they have higher levels of wellbeing, participation in society and productivity

We must also remember the contribution of our volunteers. A recent Citizens Advice report put the value of our volunteers' time at just under £354,896. Our volunteers come from a wide range of backgrounds and volunteer for a variety of reasons. Some want to develop skills that will help them gain paid employment while others want to meet new people and give something back to society. Whatever the motivation for offering their services we should all be hugely grateful to them for the time and effort they put in because without them there would be no Citizens Advice service.

I would also like to add a personal thank you to our small team of paid staff and also the trustee board for their ongoing support and dedication.

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2019

Chair's Report

Our report this year emphasises the contribution we make to improving the mental health of clients through the general and specialised advice we give. The examples in this report show that we are reducing health inequalities and play a major part in making and maintaining healthy communities.

The delivery of this advice is undertaken by our enthusiastic team of volunteers and staff who work across our three offices in Lewes, Newhaven and Seaford. My gratitude goes to all of those involved and as you can see from the statistics throughout this report, their contribution not only helps individual clients but also brings an improved financial position to the wider economy.

The work of the bureau is 'governed' by another small group of volunteers, the trustees, who help to ensure the service is well managed and financially secure in the short and longer term. This is becoming increasingly challenging but we are confident that it is achievable. Thanks must also go to our partners who provide grants to help us keep the service running and these include Lewes District Council and the local town councils in Lewes, Newhaven, Peacehaven, Seaford and Telscombe Cliffs. In addition, we receive financial help from many other local organisations and a list of these is shown below.

Our Financial Supporters

Big Energy Saving Network

Big Lottery Fund

Citizens Advice – Energy Best Deal Extra

Citizens Advice – Help to Claim

Donations from grateful clients

East Sussex County Council – Winter Home Check Service

We are delighted to report that we have managed to deliver a small surplus this year and our reserves remain at approximately four months operating costs.

Financial review

Income for the year was £246k compared to plan of £261k. This is a shortfall of £15k compared to plan. The prime reason for this was the late cancellation of the CCG contract. Income from other sources was either on plan or ahead of plan. Income received of £25k is for expenditure relating to the 19/20 financial year so is carried forward. It is essential however that short term funding is monitored and preparation made for when it ceases.

Expenditure for the year was £244k compared to plan of £261k. This is an underspend of £17k compared to plan. Most of the pay underspend relates to the loss of the CCG contract. Travel and parking costs at our new location in Newhaven also turned out to be less than originally feared and budgeted. Printing and stationery cost have risen due to the cost of leasing photocopiers so this will be an area of future scrutiny. New computers have also been purchased but many of these were funded from additional income. There were a number of additional costs due to settling in our new offices but these will be one off.

A small surplus of £2,946 has been achieved compared to plan of £416.

The accounts have been prepared on an accruals basis by Knill James Chartered Accountants of One Bell Lane, Lewes and submitted to the Charity Commission and Companies House to meet the requirements of limited company status.

It is the policy of the Charity to maintain unrestricted funds which are the free reserves of the Charity at a level that can meet its financial commitments. They seek to minimise the risks by regularly reviewing the reserves policy which takes into the account the need to maintain sufficient funds to cover costs and to continue the provision of services at the start of the new financial year, to cover any liabilities that arise in relation to staff and to allocate limited funds to attract and match additional project income. Our reserves remain at a figure of between 3 and 6 months operational costs which is average for a charity of our size.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2019

The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the Executive Cabinet, a small number of Trustees with principal roles within the organisation.

Plans for future periods

Overall service

To ensure that the service can meet the demand as far as possible over all locations thereby meeting the needs of diverse groups within the community.

Universal support to help

To set up and deliver end to end support to help people make a new Universal Credit claim.

Funders

To ensure that the requirements of the SLA with Lewes District Council are met and that obligations to other funders are also met.

Research & Campaigns

To highlight issues adversely affecting people in the Lewes District Council Area.

Partnership working

To develop robust and effective partnerships with appropriate agencies in the statutory, voluntary and private sectors.

Trustee Board

To review & regularly update existing documentation relating to Trustees to demonstrate that we have in place the qualities required for effective governance of LCDA and that as far as possible the Board reflects the local community.

To continue to review succession planning for Key Trustees/posts especially the Chair.

To implement decisions made in 2018 in respect of Staff/Trustee Communications and to monitor its effect on Staff/Trustee relations.

Finance

To maintain robust procedures to avoid risks to the service should there be a cessation in expected income.

To fundraise as appropriate for specific projects e.g. as applied to specific client groups, staff hours or equipment.

Staff

To ensure there is recognition of the value of the management team.

To achieve and maintain an adequate number of volunteer advisors through a continual programme of recruitment and training.

I.T

To continue to have a secure and well-maintained IT network through LDCA.

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2019

Structure, governance and management

Lewes District CAB is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23 December 1999. The Memorandum and Articles were amended following the merger of Lewes Area CAB and Seaford CAB to become the Lewes and Seaford CAB in July 2002. They were further amended in April 2013 when the Charity's name became the Lewes District CAB and was registered as such at Companies House and the Charity Commission. Following Citizens Advice rebranding guidelines issued in 2015 the name for general use is Lewes District Citizens Advice Bureau.

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:

Elected Members

Mr M Barrett	
M R Blair	(Appointed 2 May 2019)
Mrs S Cormac	
L French	(Appointed 1 May 2019)
Mr A Horne	
R O'Keeffe	
Mr R Pearson	
Mr K S Powell	
Mrs A W Wyatt	

Ex Officio

Mrs Mary Blair

The Chair of the Trustees and Honorary Treasurer is A Horne

Representative

Cllr Liz Boorman	Lewes District Council
Cllr Roger Murray	Lewes Town Council
Cllr Cheryl White	Seaford Town Council
Cllr Anthony Bradbury	Newhaven Town Council
tbc	Peacehaven Town Council
Cllr Isobel Sharkey	Telscombe Cliffs Town Council

Staff Representatives

Mr Brian Creese
Mrs Jill Goldman

Secretary

Jackie Wilkes - District Manager

The Chair and Vice Chair of the Trustees are elected from the members of the Trustee Board. One-third of the elected members are elected annually by the members of the Charitable Company attending the AGM and serve for a period of three years.

Representative members nominated by the local authorities in the list of Trustees are subject to the appointment processes of these bodies and the guidelines on appointment to public office as they apply to local government nominees.

Citizens Advice provides for the induction of new Trustees to brief them on their obligations as Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

Day to day management of the charity is devolved to Jackie Wilkes, our district manager.

LEWES DISTRICT CITIZENS ADVICE BUREAU

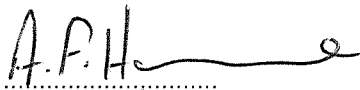
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

The Board of Trustees can have between 4 and 8 elected members and between 6 and 10 representatives members. The Trustees shall endeavour to ensure that the Board is broadly representative of appropriate local organisations, interest groups and interested local people.

The Trustees keep under regular review the strategic, business and operational risks which the Charity faces and monitor these risks at each quarterly meeting and at monthly meetings of the executive Cabinet, a small number of Trustees with principal roles within the organisation.

The trustees' report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and was approved by the Board of Trustees.



.....
Mr A Horne

Trustee

Dated: 7/11/19.....

LEWES DISTRICT CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEWES DISTRICT CITIZENS ADVICE BUREAU

I report to the Trustees on my examination of the financial statements of Lewes District Citizens Advice Bureau (the charity) for the year ended 31 March 2019 which are set out on pages 8 to 17.

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).

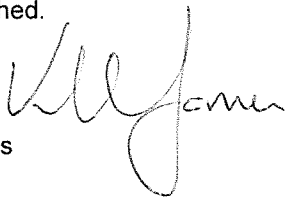
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 145 of the Charities 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

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.



Knill James

One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 7 November 2019

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds 2019 £	Total 2018 £
<u>Income from:</u>			
Donations and legacies	3	71,009	111,470
Charitable activities	4	175,340	167,205
Investments	5	77	39
Total income		<u>246,426</u>	<u>278,714</u>
<u>Expenditure on:</u>			
Raising funds	6	-	238
Charitable activities	7	243,479	280,348
Total resources expended		<u>243,479</u>	<u>280,586</u>
Net income/(expenditure) for the year/ Net movement in funds		2,947	(1,872)
Fund balances at 1 April 2018		<u>96,102</u>	<u>97,974</u>
Fund balances at 31 March 2019		<u><u>99,049</u></u>	<u><u>96,102</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEWES DISTRICT CITIZENS ADVICE BUREAU

BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	12		4,188		4,667
Current assets					
Debtors	14	5,395		5,520	
Cash at bank and in hand		122,148		104,182	
		127,543		109,702	
Creditors: amounts falling due within one year	15	(32,682)		(18,267)	
Net current assets			94,861		91,435
Total assets less current liabilities			99,049		96,102
Income funds					
Unrestricted funds - general			99,049		96,102
			99,049		96,102

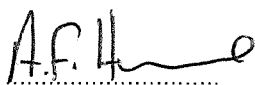
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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 board of directors and authorised for issue on 7.11.19 and are signed on its behalf by:



Mr A Horne
Trustee

Company Registration No. 03485336

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Company information

Lewes District Citizens Advice Bureau is a private company limited by guarantee incorporated in England and Wales. The registered office is 15-19 Chapel Street, Newhaven, East Sussex, BN9 9PN.

1.1 Accounting convention

The accounts have been prepared in accordance 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 committee of management in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

Restricted funds are subject to specific conditions by donors 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 Incoming resources

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.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies (Continued)

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis.

1.6 Tangible fixed assets

Tangible fixed assets 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 bases:

Leasehold premises	Over the term of the lease
--------------------	----------------------------

1.7 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.

1.8 Financial instruments

The Company 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 when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets

Basic financial assets, which include debtors 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.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.9 Retirement benefits

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

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.11 Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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 Donations and legacies

	2019	2018
	£	£
Donations and gifts	785	9,177
Grants receivable for core activities	49,495	86,013
Donated goods and services	840	-
Other	19,889	16,280
	<u>71,009</u>	<u>111,470</u>
For the year ended 31 March 2018		
Unrestricted funds - general		<u>111,470</u>

4 Charitable activities

	2019	2018
	£	£
Service agreement	<u>175,340</u>	<u>167,205</u>
For the year ended 31 March 2018		
Unrestricted funds - general		<u>167,205</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

5 Investments

	2019	2018
	£	£
Interest receivable	77	39
	<u>77</u>	<u>39</u>
For the year ended 31 March 2018		
Unrestricted funds - general		39
		<u>39</u>

6 Raising funds

	2019	2018
	£	£
Fundraising consultancy fees	-	238
	<u>-</u>	<u>238</u>
	<u>-</u>	<u>238</u>
For the year ended 31 March 2018		
Unrestricted funds - general		238
		<u>238</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

7 Charitable activities

	2018 £	2018 £
Staff costs	169,529	181,556
Depreciation and impairment	479	479
Printing, postage, stationery and advertising	4,475	8,069
Insurance	-	1,508
Telephone	6,947	7,316
Travel expenses	6,630	3,607
Sundry expenses	257	1,514
Training	5,027	2,205
Citizens advice information service and publications	5,899	7,268
Citizens advice (East Sussex)	1,500	750
	<u>200,743</u>	<u>214,272</u>
Share of support costs (see note 8)	41,519	58,196
Share of governance costs (see note 8)	1,217	7,880
	<u>243,479</u>	<u>280,348</u>
Analysis by fund		
Unrestricted funds - general	243,479	265,932
Unrestricted funds - designated	-	14,416
	<u>243,479</u>	<u>280,348</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

8 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Repairs and renewals - office equipment	15,650	-	15,650	27,670
Rent	16,217	-	16,217	24,808
Insurance	1,043	-	1,043	802
Cleaning	2,061	-	2,061	1,267
Repairs and renewals - property	460	-	460	-
Rates	250	-	250	139
Light and heat	3,918	-	3,918	1,590
Services - Seaford	1,920	-	1,920	1,920
Independent Examination	-	978	978	876
Legal and professional	-	204	204	6,969
Bank charges	-	35	35	35
	<u>41,519</u>	<u>1,217</u>	<u>42,736</u>	<u>66,076</u>
Analysed to:				
Charitable activities	<u>41,519</u>	<u>1,217</u>	<u>42,736</u>	<u>66,076</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or expenses during the year.

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Management and administration	<u>13</u>	<u>13</u>

Employment costs

	2019	2018
	£	£
Wages and salaries	161,431	173,242
Social security costs	6,517	7,442
Other pension costs	1,581	872
	<u>169,529</u>	<u>181,556</u>

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

11 Taxation

The company is a registered charity and under section 505(1) of the Income and Corporation Taxes Act 1988 is exempt from taxation.

12 Tangible fixed assets

	Leasehold premises £
Cost	
At 1 April 2018	49,667
At 31 March 2019	49,667
Depreciation	
At 1 April 2018	45,000
Depreciation charged in the year	479
At 31 March 2019	45,479
Carrying amount	
At 31 March 2019	4,188
At 31 March 2018	4,667

13 Financial instruments

	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	122,148	104,332
Carrying amount of financial liabilities		
Measured at amortised cost	32,682	18,267

14 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Other debtors	-	150
Prepayments and accrued income	5,395	5,370
	5,395	5,520

15 Creditors: amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	32,682	18,267

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

16 Retirement benefit schemes

Defined contribution schemes

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.

The charge to profit or loss in respect of defined contribution schemes was £1,581 (2018 - £872).

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019 £	2018 £
Within one year	13,000	13,000
Between two and five years	13,000	13,000
	<u>26,000</u>	<u>26,000</u>

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019 £	2018 £
Aggregate compensation	30,399	29,607
	<u>30,399</u>	<u>29,607</u>

Document Activity Report

Document Sent

Wed, 20 Nov 2019 15:32:16 GMT

Document Activity History

Document history shows most recent activity first

Date

Activity

You can verify that this is a genuine Portal document by uploading it to the following secure web page:

<https://knilljames.accountantspace.co.uk/messages/VerifyDocument>