

**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 2020**

# LEWES DISTRICT CITIZENS ADVICE BUREAU

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

#### Elected members

Mr M Barrett  
Mrs S Cormac  
Mr A Horne  
R O'Keeffe  
Mr R Pearson  
Mr K S Powell  
Mrs A W Wyatt

#### Representatives

Cllr L Boorman  
Cllr R Murray  
Cllr LC White  
Cllr A Bradbury  
tbc  
Cllr I Sharkey

Lewes District Council  
Lewes Town Council  
Seaford Town Council  
Newhaven Town Council  
Peacehaven Town Council  
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 LLP  
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

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# LEWES DISTRICT CITIZENS ADVICE BUREAU

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# LEWES DISTRICT CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2020

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The Trustees present their report and financial statements for the year ended 31 March 2020.

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 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, 11 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 5 benefit issues:

- Employment Support Allowance
- Housing Benefit
- Universal Credit
- Council Tax Reduction
- Personal independence benefit

# LEWES DISTRICT CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2020

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### **Achievements and performance**

#### **Some Statistics**

- Number of clients 3,660
- Number of problems 10,047
- Percentage of clients with a disability or long-term health condition 49%
- 97% of clients say they would use us again

### **Manager's Report (Jackie Wilkes)**

Alongside our main advice work we have also been working on the following specific projects.

#### **Help to Claim**

A project sponsored by the DWP to help clients apply for Universal credit which continues to be a struggle for our clients and pushes many into rent arrears and debt. This has been one of our key activities of the year and sees one of our advisers working in local job centres two days per week.

#### **Energy Advice Project**

To help clients with energy problems EU settled and pre settled status - helping EU citizens apply to stay in the UK

#### **SCDA lottery project**

Working in partnership with another local agency to provide improved life options for clients.

#### **Leadership Self-Assessment (LSA)**

We continue to achieve good scores in the Leadership self-assessment which is an audit tool to help achieve good governance.

#### **Research and Campaigns**

Research and Campaigns is one of the dual aims of Citizens Advice and we have an active volunteer team who raise awareness of both local and national campaigns.

#### **IT**

Our thanks to Ann Wyatt who continues to buy equipment on a rolling replacement basis and is particularly good at sourcing deals which save us a lot of money.

#### **COVID-19**

There has been a well co-ordinated local response to C-19 which is being spear headed by Lewes District Council and 3VA. The aim is to make sure that the voluntary sector can adjust their service delivery to meet the needs of the community as well as offer mutual support.

Our Information Asset Register has been updated to include additional risk associated with everyone working from home and in some cases on shared computers. All remote workers have been issued with special instructions to make sure that all our activities are GDPR compliant even when working from home.

There has been a spike in enquiries about employment and Universal Credit since the start of the lock down and also a new profile of client. We are seeing many more enquiries from "first time buyers", clients who have never contacted us before and who are much more digitally savvy than our normal cohort of client; we have also seen an increase in the percentage of men contacting us for advice. Worryingly, our usual client group has gone to ground which is leading us to believe that the temporary measures that have been put in place to relieve the pressure are doing exactly that but storing up problems for later in June when some of the current measures are lifted.

#### **Client feedback and complaints**

We have had no complaints this year

# LEWES DISTRICT CITIZENS ADVICE BUREAU

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2020*

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### **Chair's Report**

These really are unprecedented times as we struggle with the impact of Coronavirus which impacted our charity in the last two months of the year. With a recession forecast and a terrible death toll and associated personal impact, huge increase in unemployment and debt, and continued social isolation there has never been a greater need for our services.

Our thanks to our Manager Jackie Wilkes who has led on transforming our service from a mainly face to face service to almost entirely phone, and web based service. There will be some risks to income at the same time as increases in demand for our service. The Cabinet sub-committee is in place and meeting as normal and supporting the overall service

Thanks must again go to our volunteers and staff who have responded to these changes and continue to provide the required service.

### **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  
Knill James  
Lawson Lewis Blakers  
Lewes District Council  
Lewes Town Council  
Newhaven Town Council  
Peacehaven Town Council  
Seaford, Peacehaven and Newhaven Lions  
Seaford Town Council  
Sussex Community Foundation  
Telscombe Town Council

# LEWES DISTRICT CITIZENS ADVICE BUREAU

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

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **Financial review**

Income for the year was £260k compared to plan of £276k. This is a shortfall of £16k compared to plan which is matched against savings in staff costs. Income from other sources was either on plan or ahead of plan. Income received of £39k is for expenditure relating to the 20/21 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 £259k compared to plan of £275k. This is an underspend of £16k compared to plan. Most of the pay underspend relates to the loss of income. Travel and parking costs are also less than originally budgeted. Office cost have risen due to the cost of running the new office including computer replacements.

A small surplus of £543 has been achieved compared to plan of £37.

It is the policy of our Charity to maintain unrestricted funds which are the free reserves of the Charity at a level that can meet its financial commitments. It seeks to minimise 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 month operational costs which is average for a charity of our size.

Lesley French took on the role of Treasurer at the beginning of the year and helped to reorganise and produce the accounts. Unfortunately Lesley passed away in November.

Our thanks go to Arif Essaji, our volunteer book-keeper for the day to day financial input.

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 Cabinet subcommittee.

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

# LEWES DISTRICT CITIZENS ADVICE BUREAU

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

*FOR THE YEAR ENDED 31 MARCH 2020*

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### Plans for future periods

#### **Overall service**

To meet local needs, to ensure the availability of our services and to take account of the COVID-19 epidemic and impact on our society.

#### **Funders**

Actively meet with LDC re our SLA and ensure effective relationships with stakeholders. Deliver requirements to Town Councils.

#### **Citizens Advice**

Maintain standards, learn from our LSA, ensure we have active dialogue re small bureaux and to follow CA advice on COVID-19.

#### **Finance**

Minimise financial risk and maintain services. Take advantage of CA funding streams.

#### **Fundraising**

Pursue opportunities and engage local businesses. Work effectively with partners.

#### **Trustee Board**

Ensure appropriate skills and diversity and update trustee documentation. Effective communications with staff and volunteers. Review communications strategy March 21.

#### **Staff**

Value united staff and pursue optimum staffing. Support and train advisors and develop succession plan for senior staff.

#### **I.T**

Provide effective, secure systems and equipment for staff. Building on 2019 work and ensure all are fully trained.

#### **Partnership working**

Maintain effective partnerships with DWP and voluntary sector and explore all opportunities. Respond to new opportunities

#### **Research & Campaigns**

Advisers to collect feedback on policies from clients and to provide relevant evidence and lobby relevant authorities. Maintain an enthusiastic research and campaigns team.



# LEWES DISTRICT CITIZENS ADVICE BUREAU

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

**FOR THE YEAR ENDED 31 MARCH 2020**

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### **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

Mrs M Blair (Appointed 2 May 2019 and resigned 1 June 2020)

Mrs S Cormac

L French (Appointed 1 May 2019 and resigned 21 November 2019)

Mr A Horne

R O'Keeffe

Mr R Pearson

Mr K S Powell

Mrs A W Wyatt

### **Ex Officio**

Mrs Mary Blair (to 1 May 2019)

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 2020*

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The Board of Trustees can have between 4 and 10 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: .....

# LEWES DISTRICT CITIZENS ADVICE BUREAU

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF LEWES DISTRICT CITIZENS ADVICE BUREAU

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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 2020 which are set out on pages 9 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**

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 the ICAEW, 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.

Knill James LLP

Chartered Accountants  
One Bell Lane  
Lewes  
East Sussex  
BN7 1JU

Dated: .....

# LEWES DISTRICT CITIZENS ADVICE BUREAU

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

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		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	80,744	3,165	83,909	71,009
Charitable activities	4	175,340	-	175,340	175,340
Investments	5	685	-	685	77
<b>Total income</b>		<u>256,769</u>	<u>3,165</u>	<u>259,934</u>	<u>246,426</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>256,226</u>	<u>3,165</u>	<u>259,391</u>	<u>243,479</u>
<b>Net income for the year/ Net movement in funds</b>		543	-	543	2,947
Fund balances at 1 April 2019		<u>99,049</u>	<u>-</u>	<u>99,049</u>	<u>96,102</u>
<b>Fund balances at 31 March 2020</b>		<u><u>99,592</u></u>	<u><u>-</u></u>	<u><u>99,592</u></u>	<u><u>99,049</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 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	11		3,710		4,188
<b>Current assets</b>					
Debtors	13	5,282		5,395	
Cash at bank and in hand		139,893		122,148	
		<u>145,175</u>		<u>127,543</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(49,293)</u>		<u>(32,682)</u>	
Net current assets			95,882		94,861
<b>Total assets less current liabilities</b>			<u>99,592</u>		<u>99,049</u>
<b>Income funds</b>					
Unrestricted funds - general			99,592		99,049
			<u>99,592</u>		<u>99,049</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 2020.

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 ..... 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 2020*

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### 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)" (effective 1 January 2019). 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 and have taken in to account the impact of Covid-19 on its activities and finances.. 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 2020

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### 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
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#### 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 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.

#### 1.10 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 2020

### 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

	Unrestricted funds general £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and gifts	307	-	307	785
Grants receivable for core activities	39,167	3,165	42,332	49,495
Donated goods and services	2,232	-	2,232	840
Other	39,038	-	39,038	19,889
	<u>80,744</u>	<u>3,165</u>	<u>83,909</u>	<u>71,009</u>
<b>For the year ended 31 March 2019</b>				
Unrestricted funds - general	<u>71,009</u>	<u>-</u>		<u>71,009</u>

### 4 Charitable activities

	2020 £	2019 £
Service agreement	<u>175,340</u>	<u>175,340</u>
<b>For the year ended 31 March 2019</b>		
Unrestricted funds - general		<u>175,340</u>



# LEWES DISTRICT CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 5 Investments

	2020	2019
	£	£
Interest receivable	685	77
	<u>685</u>	<u>77</u>
<b>For the year ended 31 March 2019</b>		
Unrestricted funds - general		77
		<u>77</u>

### 6 Charitable activities

	2020	2019
	£	£
Staff costs	190,258	169,529
Depreciation and impairment	479	479
Printing, postage, stationery and advertising	6,010	4,475
Telephone	6,273	6,947
Travel expenses	5,712	6,630
Sundry expenses	646	257
Training	679	5,027
Rent	795	-
Citizens advice information service and publications	7,480	5,899
Citizens advice (East Sussex)	-	1,500
	<u>218,332</u>	<u>200,743</u>
Share of support costs (see note 7)	39,522	41,519
Share of governance costs (see note 7)	1,537	1,217
	<u>259,391</u>	<u>243,479</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	256,226	243,479
Restricted funds	3,165	-
	<u>259,391</u>	<u>243,479</u>

# LEWES DISTRICT CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 7 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Repairs and renewals - office equipment	11,178	-	11,178	15,650
Rent	16,353	-	16,353	16,217
Insurance	976	-	976	1,043
Cleaning	3,816	-	3,816	2,061
Repairs and renewals - property	1,554	-	1,554	460
Rates	57	-	57	250
Light and heat	3,668	-	3,668	3,918
Services - Seaford	1,920	-	1,920	1,920
Independent Examination	-	1,000	1,000	978
Legal and professional	-	507	507	204
Bank charges	-	30	30	35
	<u>39,522</u>	<u>1,537</u>	<u>41,059</u>	<u>42,736</u>
Analysed to:				
Charitable activities	<u>39,522</u>	<u>1,537</u>	<u>41,059</u>	<u>42,736</u>

### 8 Trustees

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

### 9 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Management and administration	<u>12</u>	<u>13</u>

#### Employment costs

	2020	2019
	£	£
Wages and salaries	175,235	161,431
Social security costs	11,982	6,517
Other pension costs	3,041	1,581
	<u>190,258</u>	<u>169,529</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 2020

### 10 Taxation

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

### 11 Tangible fixed assets

#### Leasehold premises £

#### Cost

At 1 April 2019 49,667

At 31 March 2020 49,667

#### Depreciation

At 1 April 2019 45,478

Depreciation charged in the year 479

At 31 March 2020 45,957

#### Carrying amount

At 31 March 2020 3,710

At 31 March 2019 4,188

### 12 Financial instruments

2020 2019  
£ £

#### Carrying amount of financial assets

Debt instruments measured at amortised cost 122,148 104,182

#### Carrying amount of financial liabilities

Measured at amortised cost 49,293 32,682

### 13 Debtors

2020 2019  
£ £

#### Amounts falling due within one year:

Prepayments and accrued income 5,282 5,395

### 14 Creditors: amounts falling due within one year

2020 2019  
£ £

Accruals and deferred income 49,293 32,682

# LEWES DISTRICT CITIZENS ADVICE BUREAU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 15 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 (2019 - £872).

### 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources £	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Various assets purchased	-	-	3,165	(3,165)	-

### 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:

	2020 £	2019 £
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.

	2020 £	2019 £
Aggregate compensation	<u>32,885</u>	<u>30,399</u>