

Charity Registration No. 1068146

Company Registration No. 03485336 (England and Wales)

**LEWES DISTRICT CITIZENS ADVICE BUREAU
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2015**

LEWES DISTRICT CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Elected members

Mr M Bell
Mr M Barrett
Mrs M Blair
Mr J H Freeman
Councillor R O'Keeffe
Councillor B Page
Mr K S Powell
Mrs WA Wyatt

Representatives

Cllr. J Page	Lewes District Council
Cllr. H Livings	Peacehaven Town Council
Cllr. M Brown	Seaford Town Council
Cllr. S Catlin	Lewes Town Council
J Cole	(Clerk) Newhaven Town Council

Secretary

Mrs J M Wilkes

Charity number

1068146

Company number

03485336

Principal address and Registered office

The Barn
3 North Court
Lewes
East Sussex
BN7 2AR

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 4JQ

LEWES DISTRICT CITIZENS ADVICE BUREAU

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LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2015

The Trustees present their report and accounts for the year ended 31 March 2015.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in March 2005.

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.

There are 50 members of the Bureau each of whom guarantee to contribute £1 in the event of winding up.

The Trustees who are also the Directors for the purposes of company law, and who served during the year were:

Elected members

Mr M Bell	
Mr M Barrett	(Appointed 25 February 2015)
Mrs M Blair	
Mr J H Freeman	
Mrs J Hardy	(Resigned 25 February 2015)
Councillor R O'Keeffe	(Appointed 25 February 2015)
Councillor B Page	(Appointed 25 February 2015)
Mr K S Powell	
Mrs W A Wyatt	

The Chair of the Trustees is M Bell and Mrs M Blair is the Honorary Treasurer.

Representatives

Cllr. J Page	Lewes District Council
Cllr. H Livings	Peacehaven Town Council
Cllr. M Brown	Seaford Town Council
Cllr. S Catlin	Lewes Town Council
J Cole	(Clerk) Newhaven Town Council
Cllr. B Page	Telscombe Cliffs Town Council (up until elected as Trustee)

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 a training course 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.

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.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

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.

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.

Achievements and performance

Without funding from the District Council the service given by the Bureau would be unsustainable and so our priority this year has been to work with Lewes District Council to secure a further Service Level Agreement. This has been achieved with a new Agreement covering the next three years commencing in April 2015.

There have been changes to augment the delivery of the service with

- an email service launched during the year in partnership with Bureaux across East Sussex
- a national telephone service about to come into operation.

Both of these initiatives have meant additional training for our volunteers.

A rolling programme of recruiting, training and developing volunteers has been maintained during the year. Specific funding for additional training hours came on stream last year but is time limited. The Trustees have appreciated the benefits of having increased training hours so will be working to continue the new training staffing structure as far as possible.

The Bureau continues to be available to those people wanting a face-to-face service and there have been developments this year with a new outreach desk at Southover House and a collaborative style of working at Telscombe Cliffs best suited to that Community in addition to the Lewes and Seaford offices and the Peacehaven Outreach desk.

Reflecting on the aims of the service and the complexity of issues faced by some of our clients perhaps our main achievement is the hitherto unclaimed benefits of over one and a half million pounds gained for clients, and the detailed specialist advice they receive.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

Financial review

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.

In addition to the substantial financial support from the District Council the Service also receives grants from the Town Councils. Whilst fostering partnership working with the Councils and other bureaux and advice agencies in East Sussex to maximise resources, the Trustees are mindful of the financial challenges particularly with regard to premises in the coming year.

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.

Asset cover for funds

Note 16 sets out an analysis of the assets attributable to the various funds of the charity. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Plans for the future

The Bureau was successful in its objectives for last year with the introduction of innovative ways of service delivery, a robust IT system, recruiting Trustees and a new Service Level Agreement with Lewes District Council.

We will continue to

- maintain the high quality of advice given by our advisers
- promote new ways of delivering the service
- recruit, train and support a skilled volunteer workforce

Our main focus for 15-16 will however be on a review of our premises. We need to ensure that they in the most accessible locality for our more vulnerable clients and that they are cost effective. This means possibly looking at shared accommodation whilst maintaining the confidentiality requirements of Citizens Advice. The Trustees will ensure that if a relocation involves a cost to the Bureau it will be sufficiently scrutinized and only agreed if it is in the best interest of clients, funders, staff and all concerned.

On behalf of the board of Trustees

.....
Mr M Bell
Trustee

Dated:
12-8-15

LEWES DISTRICT CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF LEWES DISTRICT CITIZENS ADVICE BUREAU

I report on the accounts of the charity for the year ended 31 March 2015, which are set out on pages 5 to 13.

Respective responsibilities of Trustees and examiner

The trustees, who are also the directors of Lewes District Citizens Advice Bureau for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

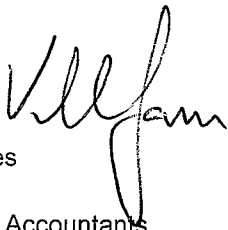
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Knill James

Chartered Accountants
One Bell Lane
Lewes
East Sussex
BN7 1JU

Dated: 12 August 2015

LEWES DISTRICT CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2015

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2015 £	Total 2014 £
<u>Incoming resources from generated funds</u>						
Donations and legacies	2	46,754	-	37,106	83,860	69,016
Investment income	3	185	-	-	185	121
		<u>46,939</u>	<u>-</u>	<u>37,106</u>	<u>84,045</u>	<u>69,137</u>
Incoming resources from charitable activities	4	139,874	-	41,490	181,364	139,666
Total incoming resources		<u>186,813</u>	<u>-</u>	<u>78,596</u>	<u>265,409</u>	<u>208,803</u>
<u>Resources expended</u>						
Costs of generating funds						
Fund raising consultancy fees	5	448	-	-	448	1,697
Net incoming resources available		<u>186,365</u>	<u>-</u>	<u>78,596</u>	<u>264,961</u>	<u>207,106</u>
Charitable activities						
Direct charitable expenditure		155,893	-	75,155	231,048	196,782
Governance costs		1,112	-	-	1,112	794
Total resources expended		<u>157,453</u>	<u>-</u>	<u>75,155</u>	<u>232,608</u>	<u>199,273</u>
Net incoming resources before transfers		<u>29,360</u>	<u>-</u>	<u>3,441</u>	<u>32,801</u>	<u>9,530</u>
Gross transfers between funds		(22,420)	23,271	(851)	-	-
Net income for the year/ Net movement in funds		<u>6,940</u>	<u>23,271</u>	<u>2,590</u>	<u>32,801</u>	<u>9,530</u>
Fund balances at 1 April 2014		<u>54,283</u>	<u>12,833</u>	<u>-</u>	<u>67,116</u>	<u>57,586</u>
Fund balances at 31 March 2015		<u>61,223</u>	<u>36,104</u>	<u>2,590</u>	<u>99,917</u>	<u>67,116</u>

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 2015

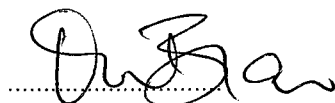
	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	11		6,104		6,583
Current assets					
Debtors	12	16,826		13,869	
Cash at bank and in hand		86,083		77,202	
		<u>102,909</u>		<u>91,071</u>	
Creditors: amounts falling due within one year	13	(9,096)		(30,538)	
Net current assets			<u>93,813</u>		<u>60,533</u>
Total assets less current liabilities			<u>99,917</u>		<u>67,116</u>
Income funds					
Restricted funds	14		2,590		-
Unrestricted funds:					
Designated funds	15		36,104		12,833
Other charitable funds			61,223		54,283
			<u>99,917</u>		<u>67,116</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 2015. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts 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 accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 12th August 2015



Mrs M Blair
Trustee

Company Registration No. 03485336

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2015

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Incoming resources

Incoming resources are treated as deferred where the donor has specified that they relate to a future accounting period.

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

1.3 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.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	Over the term of the lease
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1.5 Leasing and hire purchase commitments

Rentals payable under operating leases are charged against income on a straight line basis over the period of the lease.

1.6 Fund accounting

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the committee of management.

Designated funds - these are funds allocated by the committee of management out of unrestricted general funds for specific future purposes.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or if funds are raised for a specific purpose.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
Donations and gifts	1,146	-	1,146	1,394
Grants receivable for core activities	45,608	37,106	82,714	67,622
	<u>46,754</u>	<u>37,106</u>	<u>83,860</u>	<u>69,016</u>
 Grants receivable for core activities				
Unrestricted funds:				
General grants			45,608	48,543
			<u>45,608</u>	<u>48,543</u>
Restricted funds:				
Debt and benefit workers			5,450	5,450
Projects			31,656	13,629
			<u>37,106</u>	<u>19,079</u>

3 Investment income

	2015 £	2014 £
Interest receivable	185	121
	<u>185</u>	<u>121</u>

4 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
Service agreement	139,874	41,490	181,364	139,666
	<u>139,874</u>	<u>41,490</u>	<u>181,364</u>	<u>139,666</u>
Included within income relating to Service agreement are the following grants				
Unrestricted - Lewes District Council			139,874	103,266
Restricted - Lewes District Council			41,490	36,400
			<u>181,364</u>	<u>139,666</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

5 Total resources expended

	Staff costs £	Depreciation £	Other costs £	Total 2015 £	Total 2014 £
Costs of generating funds					
Fund raising consultancy fees	-	-	448	448	1,697
Charitable activities					
<u>Direct charitable expenditure</u>					
Activities undertaken directly	168,324	479	24,902	193,705	161,300
Support costs	-	-	37,343	37,343	35,482
Total	168,324	479	62,245	231,048	196,782
Governance costs	-	-	1,112	1,112	794
	<u>168,324</u>	<u>479</u>	<u>63,805</u>	<u>232,608</u>	<u>199,273</u>

The governance cost is a nominal fee charged for the independent examination £750 (2014 £720), legal and professional costs £nil (2014 £352) and bank charges £44 (2014 £73).

6 Activities undertaken directly

	2015 £	2014 £
Other costs relating to Direct charitable expenditure comprise:		
Unrestricted		
Insurance	804	804
Citizens advice information service and publications	5,762	4,840
Citizens advice (East Sussex)	2,000	1,000
Printing, postage, stationery and advertising	4,097	3,108
Telephone	3,758	3,100
Travel expenses	2,047	2,646
Sundry expenses	1,110	1,114
Training	1,411	768
Restricted		
Printing, postage, stationery and advertising	1,140	979
Computer expenses	-	220
Telephone	985	577
Travel expenses	1,788	2,271
Other expenses	-	104
Training	-	80
	<u>24,902</u>	<u>21,611</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

7 Support costs

	2015 £	2014 £
Premises costs	28,645	24,264
Repairs and renewals to office equipment	8,698	11,218
	<u>37,343</u>	<u>35,482</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:

	2015 Number	2014 Number
Management and administration	11	9

Employment costs

	2015 £	2014 £
Wages and salaries	159,618	130,875
Social security costs	8,706	8,335
	<u>168,324</u>	<u>139,210</u>

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

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.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

11 Tangible fixed assets		Leasehold Premises £
Cost		
At 1 April 2014 and at 31 March 2015		49,667
Depreciation		
At 1 April 2014		43,084
Charge for the year		479
At 31 March 2015		43,563
Net book value		
At 31 March 2015		6,104
At 31 March 2014		6,583
12 Debtors	2015	2014
	£	£
Grant debtors and accrued income	11,230	10,228
Prepayments	5,596	3,641
	<u>16,826</u>	<u>13,869</u>
13 Creditors: amounts falling due within one year	2015	2014
	£	£
Other creditors	742	1,221
Accruals and deferred income	8,354	29,317
	<u>9,096</u>	<u>30,538</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

14 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				Balance at 31 March 2015 £
	Balance at 1 April 2014 £	Incoming resources £	Resources expended £	Transfers £	
Debt and benefits worker	-	46,940	(48,855)	1,915	-
Advice Services Transition Fund	-	23,136	(23,136)	-	-
East Sussex Training Fund	-	8,520	(3,164)	(2,766)	2,590
	<u>-</u>	<u>78,596</u>	<u>(75,155)</u>	<u>(851)</u>	<u>2,590</u>

The Welfare Benefits Advice post is funded by Lewes District Council.

The Lottery funded Advice Services Transition Fund is for a part-time Training Supervisor and Welfare Benefits worker and the East Sussex Training Funding is to train additional volunteers and existing advisers on welfare reform.

15 Designated funds

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

	Movement in funds				Balance at 31 March 2015 £
	Balance at 1 April 2014 £	Incoming resources £	Resources expended £	Transfers £	
Premises fund	3,250	-	-	21,750	25,000
Fixed asset reserve	6,583	-	-	(479)	6,104
IT renewal fund	3,000	-	-	2,000	5,000
	<u>12,833</u>	<u>-</u>	<u>-</u>	<u>23,271</u>	<u>36,104</u>

The transfer during the year from the fixed asset reserve represents the transfer of an amount equal to the depreciation for the year on the property improvements which are to be written off over the period of the lease.

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2015

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2015 are represented by:				
Tangible fixed assets	-	6,104	-	6,104
Current assets	70,319	30,000	2,590	102,909
Creditors: amounts falling due within one year	(9,096)	-	-	(9,096)
	<u>61,223</u>	<u>36,104</u>	<u>2,590</u>	<u>99,917</u>

17 Commitments under operating leases

At 31 March 2015 the company had annual commitments under non-cancellable operating leases as follows:

	Land and buildings	
	2015	2014
	£	£
Expiry date:		
Between two and five years	<u>13,500</u>	<u>13,500</u>

18 Related parties

During the year the charity paid Knill James £750 (2014 - £720) for the Independent Examination. K S Powell, a trustee, is a partner of Knill James. Another partner within the firm conducts the Independent Examination in order to comply with the Institutes Ethical Standards. At the balance sheet date there was £nil (2014 - £Nil) outstanding.