

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 2021**

LEWES DISTRICT CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Elected members

Mr M Barrett
Mrs S Cormac
Mr A Horne
Mrs R O'Keeffe
Mr R Pearson
Mr K S Powell
Mrs A W Wyatt
Mrs S L Kolkman (Appointed 11 November 2020)
Mr P D Hole (Appointed 11 November 2020)

Representatives

Cllr. Imogen Makepeace Lewes District Council
Cllr. Nazish Adil Seaford Town Council
Cllr. Bill Giles Newhaven Town Council
Cllr. Isobel Sharkey Peacehaven Town Council/Telscombe Cliffs Town Council
Cllr. John Lamb Lewes 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

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 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

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

We are an independent registered charity and we are here for everyone. We provide, free confidential and independent advice to help people overcome their problems. We work to fix the underlying causes of these problems and are a voice for people on the issues that matter to them. We value diversity, champion equality and challenge discrimination.

We aim to

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

How we work

Since 1997, Lewes District Citizens Advice 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.

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

Our service is run by 9 trustees, 15 part-time paid staff and around 50 volunteers.

Covid-19

At the end of March 2020, all of our offices closed and we had to move all of our services online. We embraced technology and ways of working that had previously seemed unthinkable. Within a fortnight we had set up volunteers and paid staff with laptops and telephones to enable them to work from home. This was no mean feat and we achieved it thanks to the flexibility and resourcefulness of our staff and the generosity of local organisations to whom we applied for emergency funding. Home working didn't suit everyone and some volunteers decided to take a break from volunteering; this totally understandable decision left us with another conundrum; how to train and recruit a new remote team with no in-person contact with either trainers or other members of the volunteering team. Again, what started as a problem, quickly became an opportunity and we have recruited a new remote team, some of whom will continue to work from home even after our offices have opened. The emphasis on these new channels of advice has opened up the volunteering experience to a whole new cohort of people, people who for various reasons; studying, distance, disability, might not have been able to commit to coming into the office.

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

How we help

Top 5 benefit issues:

- Universal Credit
- Personal Independence Payment
- Employment Support Allowance
- Housing Benefit
- Council Tax Reduction

Some Statistics

- Number of clients 3,170
- Number of problems 9,313
- Financial gains £1,231,478

Enquiries from vulnerable clients have fallen over the past year. Contributing factors include digital exclusion, pausing of disability benefit assessments and poor mental health.

Manager's Overview

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 through the application process for Universal Credit from point of enquiry through to first payment. Applying for Universal credit continues to be a struggle for our clients and pushes many into rent arrears and debt. We have continued to deliver this service throughout the year via telephone, email and webchat.

Energy Advice Project - to help clients with energy problems

EU settled and pre settled status - helping EU citizens apply to stay in the UK before the June 2021 cut off date.

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 managed to set up our staff and volunteers to work from home at the start of April 2020 and who continues to buy equipment on a rolling replacement basis to ensure good value for money.

Client feedback and complaints

Our surveys show that 92% of clients would recommend us to others. We have had no complaints this year.

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2021

Chair's Report

The pandemic has had a huge impact, but the vaccine success brings relief to all. The consequences will be with us for many years and the Citizens Advice service will be required more than ever to help local people move forward and resolve problems with debt, housing, benefits and many other issues.

Our service is made up of a small number of key paid professionals and a much larger group of dedicated volunteers who give up their time freely to help and support others. Our volunteers have to train to the appropriate level, are then supported and audited to ensure we provide consistent accurate advice. This is by no means an easy role and our huge thanks must go to both our volunteers and paid staff who have continued to respond to issues through this difficult period.

Our thanks must also go to our grant providers, the District and Town Councils who have been able to make additional grants available to meet some of the demand. We also have received financial support from many others as detailed below. Despite this support we are worried about future funding as the economic impact rolls out and grant processes are changed. We are a small local charity, but part of the national Citizen Advice service. This blends our ability to respond quickly to local issues and have an impact nationally. We are able to feed-back anonymised information that can be coordinated nationally and lobby for change. Changes to Universal Credit are a recent example.

Our Board has to meet good governance criteria to ensure our organisation and service is of a high quality. Our Board members are also volunteers and thanks must go to them for their ongoing support and assistance.

The future may well be difficult but we are determined to maintain our service and with the help of our dedicated volunteers and staff, we are in a good place to make this happen.

Our Financial Supporters

Business Energy & Industrial Strategy
Citizens Advice – Energy Advice Project
Citizens Advice – DWP Help to Claim Project
Citizens Advice – Money and Pensions
Donations from grateful clients
East Sussex County Council
Knill James LLP
Kevin Powell
Lawson Lewis Blakers
Lewes District Council
Lewes Town Council
Newhaven Town Council
Peacehaven Town Council
Police Property Fund
Seaford, Peacehaven and Newhaven Lions
Seaford Town Council
Sussex Community Development Association
Telscombe Town Council
Tesco Bags of Help
Wightman and Parrish

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Income for the year was £376k compared to prior year of £260k. This is a one-off result largely caused by a significant level of emergency funding received in the year which was used to recruit a debt advisor, upgrade our telephone systems, enable staff to work from home, and set up an online training programme for volunteers. Further, two projects commenced during the year – the provision of a generalist advisor funded by Sussex Community Development Association, and training of a Money and Pensions advisor, funded by a National Citizens Advice Project.

Restricted funding, included above, of £8k was received from Wightman and Parrish Limited and Kevin Powell. These funds will be spent in the coming year to continue to fund the debt advisor.

Funds were also received from C19-Tesco Bags of Help, Police Property Fund and East Sussex County Council specifically to provide vouchers and goods to clients identified by our team.

Expenditure for the year was £287k compared to prior year of £259k. Most of the increase relates to salary costs as additional staff were hired to fulfil training, debt advice and generalist advice as mentioned above.

A surplus of £89k has been achieved in the year, of which £13k is carried forward as restricted reserves. This surplus will boost our reserves and help us to achieve our long term targets.

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. During the year, the Board has decided that it is appropriate to increase the level of reserves being held to 6 months.

Further, the Board has resolved to move £48k into a designated reserve. This reserve will be used in the coming year to fund the budgeted deficit.

Our thanks go to Arif Essaji, our volunteer book-keeper for the day to day financial input. Arif has stepped down from the role in May 2021.

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.

Future plans - Our objectives

1. Overall Service – To meet local needs, to ensure the availability of our services and to take account of the COVID epidemic and impact on our society.
2. Funders – Actively meet with LDC re our SLA and ensure effective relationships with stakeholders. Deliver requirements for Town Councils.
3. Citizens Advice - Maintain standards, learn from our LSA, ensure we have active dialogue re small bureaux and to follow CA advice COVID19.
4. Finance - Minimise financial risk and maintain services. Take advantage of CA funding streams.
5. Fundraising - Pursue opportunities and engage local businesses. Work effectively with partners.
6. Trustee Board – Ensure appropriate skills & diversity and update trustee documentation. Effective communications with staff/volunteers.

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

FOR THE YEAR ENDED 31 MARCH 2021

7. Staff - Create a valued united team. Pursue optimum staffing. Support & train advisors and develop succession plan for senior staff.
8. IT- Provide effective, secure systems & equipment for staff. Build on 2020 work and ensure all fully trained.
9. Partnerships working – maintain effective partnerships with DWP & voluntary sector and explore all opportunities. Respond to new opportunities.
10. Research & Campaigns - Advisers to collect feedback on policies from clients and to provide relevant evidence & lobby relevant authorities. Maintain an enthusiastic R&C team.

Information Assurance

Our trustee board oversees the information security of all personal information that is processed on behalf of our clients, staff, funders and strategic partners. Our local offices hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the General Data Protection Regulation and Data Protection Act 2018.

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.

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

Mr M Barrett	
Mrs M Blair	(Resigned 1 June 2020)
Mrs S Cormac	
Mr A Horne	
Mrs R O'Keeffe	
Mr R Pearson	
Mr K S Powell	
Mrs A W Wyatt	
Mrs S L Kolkman	(Appointed 11 November 2020)
Mr P D Hole	(Appointed 11 November 2020)

In addition we have six non-voting trustees representing the district and town councils

The Chair of the Trustees and Honorary Treasurer is A Horne

Representative

Cllr. Imogen Makepeace	Lewes District Council
Cllr. Nazish Adil	Seaford Town Council
Cllr. Bill Giles	Newhaven Town Council
Cllr. Isobel Sharkey	Peacehaven Town Council/Telscombe Cliffs Town Council
Cllr. John Lamb	Lewes Town Council

Secretary

Jackie Wilkes - District Manager

LEWES DISTRICT CITIZENS ADVICE BUREAU

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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.

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

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 2021 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 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>						
Donations and legacies	2	112,903	-	86,866	199,769	83,909
Charitable activities	3	175,340	-	-	175,340	175,340
Investments	4	732	-	-	732	685
Total income		288,975	-	86,866	375,841	259,934
<u>Expenditure on:</u>						
Charitable activities	5	213,441	-	73,866	287,307	259,391
Net incoming resources before transfers		75,534	-	13,000	88,534	543
Net incoming resources before transfers		75,534	-	13,000	88,534	543
Gross transfers between funds		(48,000)	48,000	-	-	-
Net income for the year/ Net movement in funds		27,534	48,000	13,000	88,534	543
Fund balances at 1 April 2020		99,582	-	-	99,582	99,049
Fund balances at 31 March 2021		127,116	48,000	13,000	188,116	99,592

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

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

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	2	42,341	41,568	83,909
Charitable activities	3	175,340	-	175,340
Investments	4	685	-	685
		<hr/>	<hr/>	<hr/>
Total income		218,366	41,568	259,934
<u>Expenditure on:</u>				
Charitable activities	5	217,823	41,568	259,391
		<hr/>	<hr/>	<hr/>
Net incoming resources before transfers		543	-	543
		<hr/>	<hr/>	<hr/>
Net income for the year/ Net movement in funds		543	-	543
		<hr/>	<hr/>	<hr/>
Fund balances at 1 April 2019		99,049	-	99,049
		<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2020		99,592	-	99,592
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		-		3,710
Current assets					
Debtors	11	8,578		5,931	
Cash at bank and in hand		201,618		139,893	
		<u>210,196</u>		<u>145,824</u>	
Creditors: amounts falling due within one year	12	<u>(22,080)</u>		<u>(49,942)</u>	
Net current assets			188,116		95,882
Total assets less current liabilities			<u>188,116</u>		<u>99,592</u>
Income funds					
Restricted funds	14		13,000		-
<u>Unrestricted funds</u>					
Designated funds	15	48,000		-	
General unrestricted funds		<u>127,116</u>		<u>99,592</u>	
			175,116		99,592
			<u>188,116</u>		<u>99,592</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 2021.

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

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

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

The financial statements were approved by the Trustees on

.....
Mr A Horne
Trustee

Company Registration No. 03485336

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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 2021

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 2021

2 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	-	8,000	8,000	307	-	307
Grants receivable for core activities	36,160	-	36,160	39,167	3,165	42,332
Donated goods and services	203	-	203	2,232	-	2,232
Other	76,540	78,866	155,406	635	38,403	39,038
	<u>112,903</u>	<u>86,866</u>	<u>199,769</u>	<u>42,341</u>	<u>41,568</u>	<u>83,909</u>

3 Charitable activities

	Service agreement 2021 £	Service agreement 2020 £
Service agreement	<u>175,340</u>	<u>175,340</u>

4 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	<u>732</u>	<u>685</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	2021	2020
	£	£
Staff costs	226,832	190,258
Depreciation and impairment	3,710	479
Printing, postage, stationery and advertising	2,778	6,010
Telephone	6,785	6,273
Travel expenses	(15)	5,712
Sundry expenses	1,499	646
Training	2,218	679
Rent	-	795
Citizens advice information service and publications	5,430	7,480
	<u>249,237</u>	<u>218,332</u>
Share of support costs (see note 6)	36,469	39,522
Share of governance costs (see note 6)	1,601	1,537
	<u>287,307</u>	<u>259,391</u>
Analysis by fund		
Unrestricted funds - general	213,441	217,823
Restricted funds	73,866	41,568
	<u>287,307</u>	<u>259,391</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Repairs and renewals - office equipment	10,975	-	10,975	11,178	-	11,178
Rent	17,689	-	17,689	18,273	-	18,273
Insurance	1,366	-	1,366	976	-	976
Cleaning	2,758	-	2,758	3,816	-	3,816
Repairs and renewals - property	912	-	912	1,554	-	1,554
Rates	-	-	-	57	-	57
Light and heat	2,769	-	2,769	3,668	-	3,668
Accountancy	-	1,076	1,076	-	1,000	1,000
Legal and professional	-	436	436	-	507	507
Bank charges	-	54	54	-	30	30
Other	-	35	35	-	-	-
	<u>36,469</u>	<u>1,601</u>	<u>38,070</u>	<u>39,522</u>	<u>1,537</u>	<u>41,059</u>
Analysed between						
Charitable activities	<u>36,469</u>	<u>1,601</u>	<u>38,070</u>	<u>39,522</u>	<u>1,537</u>	<u>41,059</u>

Accountancy includes a nominal fee charged for the independent examination £750 (2020 £720).

7 Trustees

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

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Management and administration	14	12

Employment costs

	2021	2020
	£	£
Wages and salaries	213,797	175,235
Social security costs	9,480	11,982
Other pension costs	3,555	3,041
	<u>226,832</u>	<u>190,258</u>

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

9 Taxation

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

10 Tangible fixed assets

	Leasehold premises
	£
Cost	
At 1 April 2020	49,667
Disposals	(40,090)
At 31 March 2021	<u>9,577</u>
Depreciation and impairment	
At 1 April 2020	49,667
Eliminated in respect of disposals	(40,090)
At 31 March 2021	<u>9,577</u>
Carrying amount	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>3,710</u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	8,578	5,931
	<u> </u>	<u> </u>

12 Creditors: amounts falling due within one year	2021	2020
	£	£
Accruals and deferred income	22,080	49,942
	<u> </u>	<u> </u>

13 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 £3,555 (2020 - £3,041).

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			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£
Debt advisor fund	-	-	-	8,000	-	8,000
Sussex Community Foundation	-	-	-	5,000	-	5,000
Help to Claim MaPs	32,718	(32,718)	-	26,294	(26,294)	-
Other - one off and client related	-	-	-	18,180	(18,180)	-
	8,850	(8,850)	-	29,392	(29,392)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	41,568	(41,568)	-	86,866	(73,866)	13,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Designated funds

	Movement in funds		Transfers	Balance at 31 March 2021
	Incoming resources	Balance at 1 April 2020		
	£	£	£	£
Fund to cover planned 20/21 deficit	-	-	48,000	48,000
	<u>-</u>	<u>-</u>	<u>48,000</u>	<u>48,000</u>
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>48,000</u></u>	<u><u>48,000</u></u>

16 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:							
Tangible assets	-	-	-	-	3,710	-	3,710
Current assets/ (liabilities)	127,116	48,000	13,000	188,116	95,882	-	95,882
	<u>127,116</u>	<u>48,000</u>	<u>13,000</u>	<u>188,116</u>	<u>95,882</u>	<u>-</u>	<u>95,882</u>
	<u><u>127,116</u></u>	<u><u>48,000</u></u>	<u><u>13,000</u></u>	<u><u>188,116</u></u>	<u><u>95,882</u></u>	<u><u>-</u></u>	<u><u>95,882</u></u>

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:

	2021	2020
	£	£
Within one year	13,000	13,000
Between two and five years	13,000	13,000
	<u>26,000</u>	<u>26,000</u>
	<u><u>26,000</u></u>	<u><u>26,000</u></u>

LEWES DISTRICT CITIZENS ADVICE BUREAU

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

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate compensation	37,836	32,885
	<u>37,836</u>	<u>32,885</u>