

Charity Registration No. 1112226

Company Registration No. 05590977 (England and Wales)

CITIZENS ADVICE EAST SUSSEX

ANNUAL REPORT AND UNAUDITED FINANCIAL

FOR THE YEAR ENDED 31 MARCH 2019



CITIZENS ADVICE EAST SUSSEX

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr M Frayne Mrs P de Salis Mrs J Sear Mrs M Lea Mr A Horne
Secretary	Ms A Richardson
Charity Number	1112226
Company number	05590977
Principal address	Highlight House 8 St Leonard's Road Eastbourne East Sussex BN21 3UH
Registered office	Highlight House 8 St Leonard's Road Eastbourne East Sussex BN21 3UH
Bankers	Lloyds Bank plc 104 Terminus Road Eastbourne East Sussex

CITIZENS ADVICE EAST SUSSEX

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CITIZENS ADVICE EAST SUSSEX

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

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

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 Articles and Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Citizens Advice East Sussex (CAES) has a number of strategic aims that informs its work programme.

These aims are the subject of review and are as follows:

- to encourage individual Citizens Advice Bureaux to deliver, monitor and evaluate advice services across the County of East Sussex on a consistent basis to common quality standards.
- to ensure that the changing needs of the communities of East Sussex are analysed on an ongoing basis and that gaps in service provision are identified and addressed.
- to ensure that its strategic approach towards service provision is consistent with the priorities identified by stakeholder and partner organisations.
- to develop robust and effective partnerships with appropriate agencies in the statutory, voluntary and private sectors to secure better outcomes for the communities that we serve.
- to secure funding to enable the development and delivery of effective and sustainable services across the County.
- to promote and market the work of CAES and the constituent Bureaux, in order to make our services more accessible, increase our volunteer recruitment and attract additional funding.
- to be a centre of excellence that provides a model of good practice for Citizens Advice Bureaux in other counties to emulate.

Citizens Advice East Sussex was established as a consortium to identify and develop options for improving services to clients across East Sussex by the closer working of the five individual Citizens Advice Bureaux and to provide, where appropriate, a single point of contact for funding agencies.

There is a good and collaborative working relationship between the individual Bureaux and this is in no small measure due to the efforts of the Managers who have openly shared experiences and skills that have enabled the further development of advice services.

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

CITIZENS ADVICE EAST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2019

Achievements and performance

The Trustees are especially grateful to the following organisations for contributing funding:

- The Big Lottery for funding a project to assist in the provision of advice to clients who have problems with language and / or hearing. The project pays for translators or people proficient in sign language. The service is provided across the county.
- The Hastoe Group for providing benefits and debt advice services to Hastoe residents via the individual bureaux within East Sussex.

CAES provides its stakeholders with data on its performance via its Impact Newsletter; it has provided training for trustees; it has continued to encourage the collection of data to support campaigns and policy changes.

Financial review

The costs of CAES are met by a contribution from the bureaux. Alan Bruzon, the CEO of Eastbourne Citizens Advice has continued to act on a part time basis on behalf of CAES. He is the single point of contact with potential funders. In addition, he represents CAES at county wide meetings such as East Sussex Better Together and meets regularly with East Sussex County Council.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level sufficient to meet the on-going commitments. The Trustees considers that reserves at this level will ensure that they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The reserves of the Charity are subject to review by the Trustees and will be maintained at a level sufficient to allow the Charity to meet its objectives.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

CITIZENS ADVICE EAST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2019

Structure, governance and management

The Charity is a company limited by guarantee, company number 05590977, and is registered as a charity, under number 1112226 with the Charity Commission. The company is limited by guarantee and does not have a share capital.

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

Mr M Frayne
Mrs M Lea
Mrs P de Salis
Mrs J Sear
Mr A Horne

The individual bureaux across the county can nominate up to two trustees to the Board of Citizens Advice East Sussex. They serve as ex officio members. If a Trustee cannot attend a board meeting a Member of CAES can attend on behalf of the individual bureau.

Invitations can be extended to other individuals and organisations to make nominations for election to the Trustee Board. Nominations for election must be made to the Company Secretary at least seven days before the Annual General Meeting, at which appointments to the Trustee Board are confirmed.

New Trustees undergo induction training and can also take advantage of training provided by Citizens Advice nationally.

The Board of Trustees meets quarterly and has the power to co-opt persons to the Trustee Board provided that the number of co-optees does not exceed one third of the total of trustees. The Annual General Meeting elects the Chair, the Deputy Chair and Honorary Treasurer of Citizens Advice East Sussex.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Future

The Trustees have decided after due consideration that in the current economic climate it is difficult to justify the continued infra-structure costs of CAES.

As a result, the Trustees have decided that with effect from the 31st March 2019 CAES will cease trading and become dormant.

Turnover for the year was less than £25,000 and therefore neither an audit or an examination of the accounts is required.

CITIZENS ADVICE EAST SUSSEX

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

FOR THE YEAR ENDED 31 MARCH 2019

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The Trustees' report was approved by the Board of Trustees.


.....
Mr M Frayne

Trustee

Dated:

3, 9, 2019

CITIZENS ADVICE EAST SUSSEX

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<u>Income and endowments from:</u>					
Donations and legacies	3	1,000		1,000	11,000
Other income	4	5,250	-	5,250	7,083
Total income		6,250	-	6,250	18,083
<u>Expenditure on:</u>					
Charitable activities	5	6,412	8,580	14,992	11,237
Net expenditure for the year/ Net movement in funds		(162)	(8,580)	(8,742)	6,846
Fund balances at 1 April 2018		1,356	8,580	9,936	3,090
Fund balances at 31 March 2019		1,194	-	1,194	9,936

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.

CITIZENS ADVICE EAST SUSSEX**BALANCE SHEET****AS AT 31 MARCH 2019**


	Notes	2019 £	£	2018 £	£
Current assets					
Debtors	10	-		140	
Cash at bank and in hand		1,194		12,935	
		<u>1,194</u>		<u>13,075</u>	
Creditors: amounts falling due within one year	11	-		(3,139)	
		<u>-</u>		<u>(3,139)</u>	
Net current assets			<u>1,194</u>		<u>9,936</u>
Income funds					
Restricted funds	12	-		8,580	
Unrestricted funds		1,194		1,356	
		<u>1,194</u>		<u>1,356</u>	
			<u>1,194</u>		<u>9,936</u>

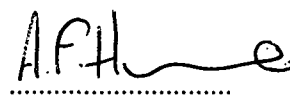
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity 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 provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on.


.....
Mr M Frayne
Trustee


.....
Mr A Horne
Trustee

Company Registration No. 05590977

CITIZENS ADVICE EAST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Company information

Citizens Advice East Sussex is a private company limited by guarantee incorporated in England and Wales. The registered office is 8 St Leonard's Road, Eastbourne, East Sussex, BN21 3UH.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts 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 accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

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.

Income from government and other grants are recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

1 Accounting policies (Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All expenditure including support costs and governance costs are allocated or apportioned to the applicable expenditure headings, as noted below.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the Charity.

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees. Where they cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of the resources.

1.6 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.

1.7 Financial instruments

The Charity 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 in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies (Continued)

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 creditors and bank loans 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. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

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.

CITIZENS ADVICE EAST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	£	£	£	£
Grants received	1,000	-	1,000	11,000
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>11,000</u>
For the year ended 31 March 2019	1,000	-		11,000
	<u>1,000</u>	<u>-</u>		<u>11,000</u>
Grants receivable for core activities				
Big Lottery	-	-	-	10,000
Hastoe Group	1,000	-	1,000	1,000
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>11,000</u>
	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>11,000</u>

4 Other income

	2019	2018
	£	£
Contributions received	5,250	7,083
	<u>5,250</u>	<u>7,083</u>

CITIZENS ADVICE EAST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

5 Charitable activities

	2019	2018
	£	£
Big Lottery	8,850	1,420
	<u>8,850</u>	<u>1,420</u>
Share of support costs (see note 6)	6,412	9,217
Share of governance costs (see note 6)	-	600
	<u>15,262</u>	<u>11,237</u>
Analysis by fund		
Unrestricted funds	8,850	
Restricted funds	6,412	
	<u>15,262</u>	
For the year ended 31 March 2018		
Restricted funds		1,420
Unrestricted funds		9,817
		<u>11,237</u>

CITIZENS ADVICE EAST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

6 Support costs

	Support costs	Governance costs	2019	2018	Basis of allocation
	£	£	£	£	
Secretarial costs	2,360	-	2,360	3,950	
Associate membership fees	50	-	50	50	
Room hire	329	-	329	218	
Insurance	-	-	-	58	
Computer costs	860	-	860	565	
Bank charges	-	-	-	43	
Project director costs	2,800	-	2,800	4,200	
Sundry expenses	13	-	13	133	
Independent examination fee	-	-	-	600	Governance
	<u>6,412</u>	<u>-</u>	<u>6,412</u>	<u>9,817</u>	
Analysed between Charitable activities	<u>6,412</u>	<u>-</u>	<u>6,412</u>	<u>9,817</u>	

7 Trustees

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

8 Employees

There were no employees during the year.

9 Financial instruments

	2019	2018
	£	£
Carrying amount of financial liabilities		
Measured at amortised cost	-	3,139

CITIZENS ADVICE EAST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

10 Debtors

	2019	2018
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	-	140
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	-	3,139
	<u> </u>	<u> </u>

12 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 1 April	Incoming resources	Resources expended	Transfers
	£	£	£	£
				Balance at 31 March 2019
				£
Big Lottery	8,580	-	(8,580)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	8,580	-	(8,580)	8,580
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Big Lottery - This projects provides for the provision of translation services and sign language practitioners across the county.

CITIZENS ADVICE EAST SUSSEX

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2019 are represented by:			
Current assets/(liabilities)	1,194	-	1,194
	<u>1,194</u>	<u>-</u>	<u>1,194</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2018 - None).