



CITIZENS ADVICE 1066

**ANNUAL REPORT
& FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity number 1039704

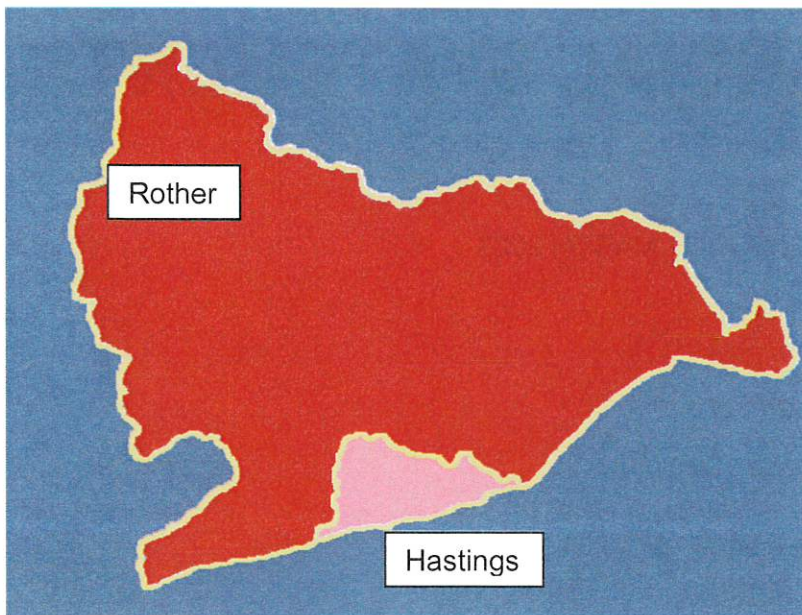
Company number 2923647

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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Where Citizens Advice 1066 operates

“Unity is strength”

REPORT OF THE DIRECTORS AND TRUSTEES

The trustees, who are also the directors of the company, have pleasure in presenting their annual report and financial statements for the year ended 31 March 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) effective January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Name of Charity:	CITIZENS ADVICE 1066
Registered Charity Number:	1039704
Company Limited by Guarantee:	2923647
Legal Form:	Charity and Company Limited by Guarantee
Governing document:	Memorandum and Articles of Association incorporated 28 April 1994 and amended 9 December 2008 and 15 March 2023
Registered Office:	CITIZENS ADVICE 1066 The Magnet Centre, 1 Christ Church Courtyard, London Road, St. Leonards-on-Sea East Sussex, TN37 6GL
Chief Executive:	Tracy Dighton
Company Secretary:	Tracy Dighton
Independent Examiner:	Peter Watters FCA BFP McPhersons CFG Limited. 23 St Leonards Road, Bexhill on Sea, East Sussex, TN40 1HH
Bankers:	Lloyds Bank, Hastings Branch Nationwide Building Society

The following people were Directors/Trustees of CITIZENS ADVICE 1066 on the date of approval of the report or served as a trustee in the reporting period: –

<u>NAME</u>	<u>ROLE</u>	<u>APPOINTED BY</u>	<u>DATE OF FIRST APPOINTMENT</u>	<u>DATE OF RETIREMENT</u>
Christopher Maynard	Chair	Re-election at AGM	Dec 2015	
Elizabeth Menger	Trustee	Re-election at AGM	Apr 2016	
David Watters	Trustee	Re-election at AGM	Apr 2016	
Nicolae Trofin	Trustee	Re-election at AGM	Apr 2016	
Lee Forster-Kirkham	Treasurer	Re-election at AGM	Jun 2016	
Gemma Forshaw	Trustee	Co-option	Sep 2022	
Simon Jones	Trustee	Co-option	Nov 2022	
Connor Winter	Trustee	Election at AGM	Mar 2023	
Geoff Munn	Trustee	Co-option	Nov 2023	

Senior Officers during the year

During the reporting period and at the date of approval of this report the trustees delegated day-to-day management of the charity to the following senior management personnel: –

Tracy Dighton	Chief Executive Officer
Martyn Loft	Quality and Training Lead (until July 2022)
Patricia Mockridge	Operations Manager (from January 2023)

STRUCTURE, GOVERNANCE AND MANAGEMENT

History

The Hastings and Rother Citizens Advice Bureau was founded on 9 September 1939. It has been continuously active as a charity in the Hastings, St. Leonards-on-Sea and Rother areas since then.

The charity became incorporated as a company limited by guarantee on 28 April 1994. It has been registered with the Charity Commission since 26 July 1994.

On 9 December 2008 the company changed its name to **Citizens Advice 1066** (“CA 1066”).

On 1 September 2022, CA 1066 received a transfer of assets and liabilities and took over the entire undertaking of our sister charity, the Rother District Citizens Advice Bureau (“RDCAB”).

Governance

The company is governed by its Articles of Association as amended and adopted on 15 March 2023. The Board of Trustees has formally adopted the Charity Governance Code published by the Charity Commission to guide its proceedings.

Trustees and Members

The trustees of the charity are the directors of the company. They are individuals drawn from the local community and they normally reside or work in local authority districts of Hastings and Rother. The maximum number of trustees is fifteen and the minimum is three.

Trustees are appointed by way of election at the annual general meeting or by co-option by the Trustee Board, provided that on appointment the total number of co-opted Trustees does not exceed one third of the total number of Trustees. No other persons or bodies external to the charity are entitled to appoint persons to the Trustee Board. At each annual general meeting one-third of the Trustees (or the number nearest to one-third), must retire from office by rotation save that no Trustee who has served a term of less than three years shall be required to retire. A register of trustees' interests is maintained at the registered office and is available to the public to view.

Membership of the company is open (a) to individuals (over the age of 16 years) who are interested in furthering the work of the charity and who are not paid or volunteer workers of the charity; and (b) to any body corporate or unincorporated organisation which is interested in furthering the charity's work. There is a single class of membership and the same rights and obligations shall apply to all members. Applications for membership must be approved by the Trustee Board. Members of the company are not required to be trustees but all trustees must be members of the company.

At 31 March 2023, the company had 14 members (2022 – 11 members). The maximum liability of each member is £1 in the event of the company winding up. A register of members is maintained at the registered office and is available to the public to view.

Staff and Volunteers

The charity has a core of employed staff but it also relies upon the services of a large number of volunteers for the delivery of its services.

Equity, Diversity and Inclusion

The Trustee Board regards diversity as an important source of strength for the charity. In its recruitment practice, CA 1066 is committed to reflecting the communities it serves, to fairness, and to enabling people to overcome barriers to participation. It actively seeks a wide range of skills and life experiences.

Organisational Structure

The business of the charity is managed by the trustees who may exercise all the powers of the charity. The Trustee Board meets in formal session at least quarterly to determine overall policy and supervise the furtherance of the charity's objects. Where appropriate, the trustees also deliberate and make decisions by electronic communications outside formal meetings. The trustees have established a Finance Sub-Committee and a Human Resources Sub-Committee to monitor financial policies, strategies and procedures and to take certain decisions in accordance with the delegated powers.

Day to day organisational decisions are delegated to the Chief Executive. The organisational structure of CA1066 is regularly reviewed.

Membership of National Body

CA 1066 is a member of the National Association of Citizens Advice Bureaux, which trades as "Citizens Advice" and which provides a framework for standards of advice and casework management. As well as association with a very well-recognised and highly reputable brand, membership confers the benefit of access to a range of resources, systems and assistance which support both the management of the organisation and the effective delivery of its core advisory activities. Membership also carries an obligation to submit to external standards and

performance monitoring; it does not otherwise affect the organisational independence of the charity.

Business Plan

In order to sustain its administration and general advice functions, the charity's business model relies on a combination of core funding and funds generated by the delivery of special projects. There is a three-year rolling Business Plan which is reviewed annually. Whilst its primary purpose is to create a process by which the Trustee Board can monitor progress towards achieving the charity's objectives, the Plan also serves as a set of internal targets and outputs for staff and volunteers. In this way, inclusiveness and collective responsibility about CA1066's key priorities can be engendered, leading to improvements in service delivery. At its core, our Plan seeks to deliver the CA1066 Vision: 'Anybody. Any problem. Anywhere.'

Data Protection

The trustees take the protection of personal data extremely seriously. They are alert to the risks of data loss, misuse, cyber-attacks and other external threats and also to the changing regulatory environment. They have adopted a robust data protection policy to safeguard the personal data of clients, volunteers and paid staff and to ensure compliance with the Data Protection Act 2018 and the UK General Data Protection Regulation.

Risk Management

The Trustees have reviewed their procedures in the light of corporate governance guidance contained within 'Accounting and Reporting by Charities: the Statement of Recommended Practice'.

The funding environment within which CA 1066 operates is subject to constant, and sometimes rapid, shifts and changes. Accordingly, the risks which the charity faces, the activities by which it seeks to deliver its charitable objects, and its internal organisation are constantly evolving. Its survival depends in part from successful risk taking and the ability to seize and develop new revenue opportunities as they arise. The purpose of internal control is not to eliminate risks but to identify, manage and control them appropriately.

A risk assessment report is contained within the Business Plan which seeks to anticipate potential changes to the financial climate and to the framework of social policy which affect CA 1066, and other legal and technological developments and to highlight how these would impact on its services. In addition, the charity maintains a rolling risk register which identifies and rates the principal risks which it faces.

The approach of the Trustees is that the key to successful risk management is to assess the likelihood of identified risks occurring and what actions are appropriate to mitigate or obviate their impact. The risk register is a dynamic, formal statement of the risk management strategy. It is kept under regular review. Areas covered in this process include:

- activities and services undertaken by the organisation
- targets and outputs required by funders and others
- the operating structure
- external factors (statutory obligations, relationships with funders)
- comparisons with other CABx/comparable organisations
- past performance and previous risks encountered

The following adopted measures help minimise the risks inherent in any voluntary sector organisation which relies on a diverse range of funding to meet all its commitments:

1. The management team and staff recognise that they operate under the authority of the Trustee Board, which has the ultimate responsibility for the organisation.
2. Effective appraisal of the Chief Executive and Management Team.
3. Internal management and supervisory controls which minimise risk of failing to deliver on existing grant agreements and contracts.
4. Staff awareness of sources of funding and the consequences arising from any failure to deliver services in line with grant agreements and contracts.
5. The effective use of probationary periods, Job Person Role Specifications, staff supervision and HR policies to promptly identify and deal with issues of concern.
6. Regular case note checking; informal and formal staff reviews; training to ensure quality.
7. Securing and maintaining external quality control accreditations.
8. Regular review and analysis of performance statistics to ensure targets are met.
9. Ensuring adequate financial reserves and cultivating good relationships with funders to identify potential future funding problems and potential funding opportunities.
10. Quarterly financial monitoring against annual budget.
11. Good communication between volunteers, staff, the Management Team and the Trustee Board.
12. Maintaining independence, political neutrality and avoidance of conflicts of interest.

Induction of Trustees

Newly appointed trustees are provided with an Induction Pack and have an induction meeting with relevant members of the management team and the Chair of the Trustee Board. This provides the opportunity to learn about the work of CA 1066, to focus on current Board priorities and to assess individual training needs. The induction process also provides an opportunity to identify and provide for management of any potential conflicts of interest.

Facilities

The charity has leased premises at the Magnet Centre, 1 Christ Church Courtyard, London Road, St. Leonards-on-Sea, under a lease until January 2029; and at 41 St Leonards Road, Bexhill-on-Sea, under a lease until September 2035. Both leases contain break clauses exercisable by the charity.

Both premises include reception and waiting areas; open-plan office spaces; meeting rooms and private interview rooms which are adapted for safe, socially-distanced interviews. The premises at the Magnet Centre have substantially more space.

During the reporting period the landlord at the Magnet Centre carried out the second phase of a programme of major maintenance works to the exterior of building. The overall budget for the works was approximately £300,000, of which the tenant's proportionate share is nearly 50%. The trustees were very grateful to the landlord for being given the opportunity to be consulted and to make representations about the works. Although the costs burden is very substantial, the trustees recognised the need for the works and they have been committed to working constructively with the landlord to make them possible.

Staff and volunteers

In the course of the reporting year, CA 1066 employed 16 paid staff and we had 49 volunteer advisers and others in voluntary roles.

Merger of services across Hastings and Rother

In the course of the reporting year, CA 1066 provided interim management to our sister charity, the Rother District Citizens Advice Bureau (“RDCAB”) until 1 September 2022, when it received a formal transfer of assets and liabilities and took over the entire undertaking of RDCAB. It has since merged the operations of the two bureaux to create One Service across the combined local authority districts of Hastings and Rother. The charity will continue to deliver services within the Rother District under the arrangements previously agreed between Rother District Council and RDCAB.

The management team worked hard to bring the internal systems of the two organisations together, including the advice service processes. They have also worked closely with officers and elected members at RDC to align the service to needs of clients across Rother District. Particular attention has been paid to parts of the District which have found access to the service difficult, being geographically distant from Bexhill. A needs analysis has also taken place to look at which parts of the community might have issues with accessing the service. CA 1066 is working closely with Rother Voluntary Action to build a network of partner organisations across the District, including those who work with diverse groups. The CEO also set up a fortnightly online community hub meeting to facilitate the network working together, particularly for organisations working with groups affected by the cost of living crisis.

Partnerships

CA 1066 works in close partnership with other local Citizens Advice bureaux across East Sussex and in West Sussex as well. It also forms partnerships with other organisations for the delivery of specific advice services. It can provide management infrastructure and facilities to support specific projects for the relief of poverty and distress, thereby drawing resources into its primary areas of benefit to support local people most in need, and to support our work in gathering and collating data which informs local and national policy. Further details of such projects and the partners with whom we have been working, are detailed in the section of this report on Special Projects.

The Pandemic

Although the pandemic featured less in the headlines the rates of hospitalisation and numbers of fatalities remained significant albeit lower than in the previous year.

According to government statistics, in the current reporting period, from 1 April 2022 to 31 March 2023, the pandemic claimed 38 lives in Rother and 29 lives in Hastings, and there were some 9,700 reported cases across both districts. The statistics for hospital admissions do not breakdown into local authority areas but, for the East Sussex NHS Trust, which includes both districts, there were 3,152 hospital admissions for confirmed COVID-19 illness.

The transformation in the ways the service operates and, in particular, the transition of delivery of advice and assistance from face-to-face to remote contact has been consolidated.

AIMS, OBJECTIVES AND ACTIVITIES

Objectives and activities

The objects of CA 1066, as set out in its Articles of Association, are, *“to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in the local authority areas of Hastings, Rother and East Sussex as the same are constituted at the date of the adoption of these Articles (‘the*

principal areas of benefit") and surrounding areas." The key power the charity exercises in furtherance of its objects is, "...to establish Citizens Advice 1066 as a centre to provide a free, confidential and impartial service of advice, training, information and counsel for the public and for the implementation thereof."

The services of CA 1066 are consistent with the twin aims of Citizens Advice, namely, "to provide the advice people need for the problems they face" and "to improve the policies and practices that affect people's lives." Its services are also consistent with the four stated Principles of Citizens Advice, namely, "Free, Independent, Impartial and Confidential".

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities.

Citizens Advice general advice areas include benefits, debt, housing, employment, consumer, family, legal, immigration, health and education. Specialist projects deliver energy advice to consumers and digital access and support to local people.

In addition to providing high-quality, face-to-face advisory services to the local community, CA 1066 also operates a telephone advice service which runs from 9am to 5pm each weekday and an e-mail advice service; we also participate in the national Citizens Advice Webchat service.

The charity also has a casework team which provides specialist level advice in debt. During the reporting period the additional specialist advisory services were provided via special project funding as detailed further below.

CA 1066 is the only independent advice service within the districts of Hastings and Rother which is able to offer quality assured advice across the full range of advice subject areas. It also contributes to the local economy by providing training opportunities for volunteers, many of whom then go on to gain paid employment in addition to providing a valuable service to their community.

A significant development in recent years, which has continued to be a key theme for work during the reporting period, is the extent to which CA 1066 engages in collaborative projects with both statutory and non-statutory partner organisations, frequently in a leadership role and frequently breaking new ground in terms of innovative and effective service delivery.

With a long track record of providing free, independent, impartial and confidential advice to the citizens of Hastings, Rother and neighbouring areas, the trustees are satisfied that CA1066 complies with the guidance on public benefit supplied by the Charity Commission.

ACHIEVEMENTS AND PERFORMANCE IN 2022 - 2023

The twin themes which emerge from this year's report are the extent to which CA 1066 is at the forefront of innovation in developing new services which respond to the needs of our clients in an increasingly complex age; and the agility and flexibility of the management team in adapting to circumstances and seizing new opportunities as they arise.

Charitable Activities

CA 1066 remains one of the busiest local citizens advice offices in the UK for the size of the population it serves. This is reflected in key statistics. Our client management system, known as Casebook (provided by the Citizens Advice Service), records clients and client issues in the following way:

- **Unique Clients** – individual clients who are counted once only during the period;

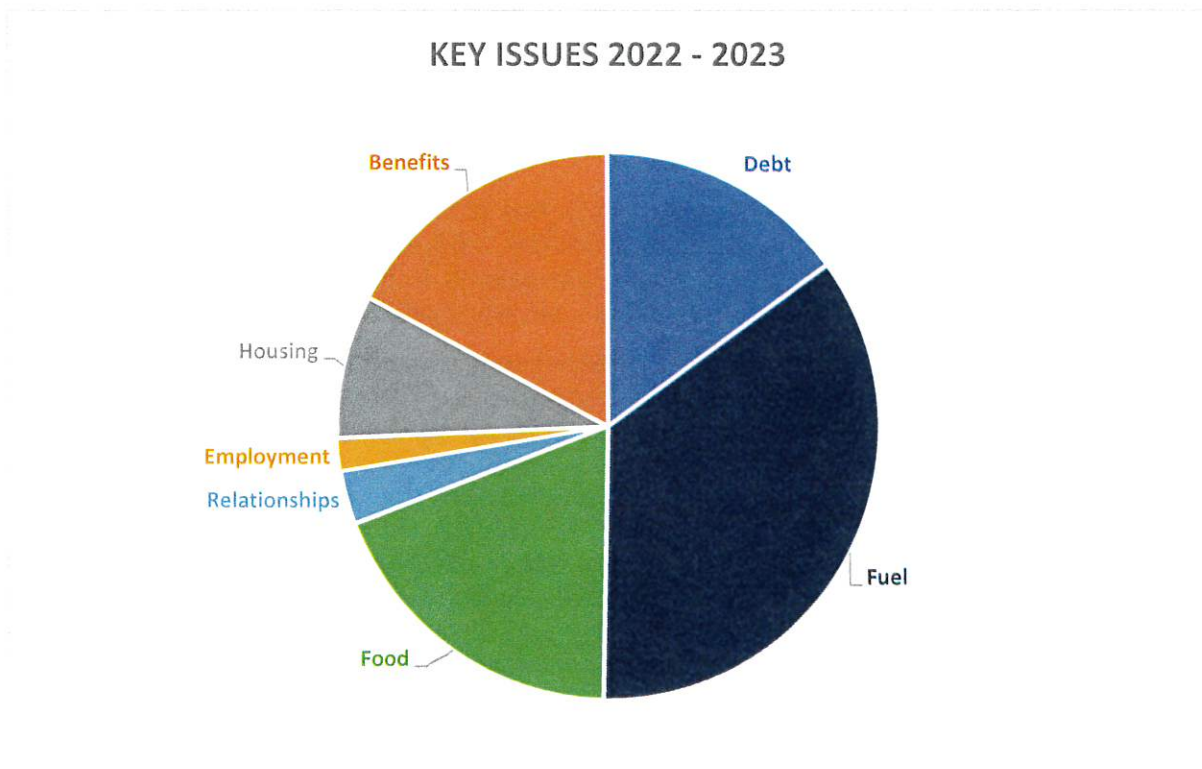
- **Client Issues** – client enquiries may include more than one issue e.g. employment rights and tax credit entitlement, or clients may return in the period with new enquiries.
- **Client Contacts** – contact with clients by phone, letter, email, or in person.

The data generated by the system shows that during the 2022-2023 reporting period, CA 1066 dealt with **9,036 Unique Clients** (6,929 – 2021-22). That represents some 5% of the combined populations of Hastings and Rother District local authority areas. These clients presented with **20,469 distinct client issues** (15,870 – 2021-22). The charity responded through **16,109 client contacts** (14,043 – 2021-23).

Our key statistics consistently show that the majority of our clients are in the age range of 25 to 60 years old. Many clients return for advice on more than one occasion and for a range of reasons. These may include chronic mental or physical ill health, communication problems as a result of literacy or language issues. A significant proportion of our clients are amongst the most deprived and vulnerable within our community: 58% are living with disabilities or long-term ill-health conditions. We estimate that over half have an income which is less than that needed to cover basic expenditure.

As shown in the chart below, benefits (and tax credits) support remained an important presenting issue which accounted for 3,198, (2021/22 – 4,651). This category accounted for 16% (30% in 2021-2022) of all client issues over the year, with the decrease attributable to the transfer of the Help To Claim contract to Citizens Advice Eastbourne.

The most common type of client issue was utilities and communications, which includes home energy advice and fuel poverty.



Administration and assessment of requests for issue of **food bank vouchers, fuel vouchers and other grants**, has continued as an important area of support needed. From a negligible activity five years ago, it has become one of the greatest single demands upon the time and

resources of volunteers. During the reporting period the number of clients assisted in this way was 3,387 (3,664 in 2021-22).

In part, the proportion of these issues in our caseload is a function of specific project funding the charity receives to deal with this type of work but also it is a reflection of the needs of the communities we serve.

Whilst these statistics present a profile of the charity, they cannot be permitted to obscure the fact that each service user is an individual with a personal story who is entitled to dignity and compassion.

CA 1066 undertakes regular surveys amongst users and non-users and its findings are generally very positive with 80% of surveyed clients stating they were likely or very likely to recommend the service provided in 2022-23. It is clear from responses that the demand pressures and consequent waiting times for an appointment are having an impact on the service. Measures to manage demand and client expectations continue to be explored and implemented. During the period covered by this report we received two formal complaints which were resolved satisfactorily.

The General Advice Service

The General Advice Service faced sustained pressure throughout the reporting period. Demand remained high, even during the summer period which usually sees slightly lower numbers of clients requesting support. As a result, waiting times for telephone call backs to clients had grown during the period to up to a ten working day waiting time where the client was facing a non-urgent need. Urgent need for food and fuel vouchers, court deadlines and bailiff action are given priority by the service. The advice supervisory team have improved tracking processes to manage this additional pressure on the triage system. A concerted effort was made to recruit new volunteers which resulted in some success although the service could support additional volunteers. A new training offer was developed in which volunteers are supported through Action Learning Sets with the average training period reduced to eight weeks.

During the period the digital inclusion work started as a project during the pandemic was brought into the general advice service. We continued to be supported by Tech Resort CIC who brought their expertise in the provision of appropriate devices and coaching to staff, volunteers and clients.

The Money Advice Service

The charity has a long-established, specialist **Money Advice Unit**. The demand for this service remained high through the reporting period and we secured funding for an additional money advice trainee. The Unit met all its performance targets for the year.

Since 2018, the work of this Unit has been funded primarily via the **Money Advice Service Debt Advice Project**, commissioned by the Money and Pensions Service (MaPS) from National Citizens Advice. The existing contract was confirmed until March 2025.

Despite this reprieve, our specialist money advice service remains vulnerable. We believe that it is essential for CA1066 to be able to continue to offer face-to-face advice to vulnerable clients in our area and we will not cease trying to find funding to enable the Money Advice Unit to continue.

Social Policy, Research and Campaigns

Our CEO became the chair of the Citizens Advice East Sussex Research and Campaigns group working closely with the other local Citizens Advice chief officers. The group provides data analysis and trend reporting which is used by the chief officers and their social policy teams in lobbying and advocating for system change. Regular contributions during the period were made to the ESCC Financial Inclusion Steering Group, the East Sussex Energy Partnership and various NHS Sussex and ESCC public health working groups on wider determinants of health and the cost of living crisis. A strong emphasis has been placed on telling the stories of our clients who face destitution, with an income that cannot cover their requirements for expenditure on necessities.

During the period, we started a project on barriers to the uptake of energy efficiency measures *People and Place* working with Hastings Borough Council, ESCC and central government departments including the Department for Energy Security and Net Zero, the Department for Levelling Up, Housing and Communities and the Office for Health Improvements and Disparities. An engagement exercise with landlords and tenants was undertaken in which barriers were explored and reported to central government.

Staff also provided insights into energy advice and fuel poverty to various audiences including with CA Northumberland for an Ashden environmental charity conference for stakeholders in the North East Region and to a focus group session with the Department for Energy Security and Net Zero. We also co-hosted, with CA Arun and Chichester a Low Carbon Transition conference for the south east region with a focus on energy citizenship and the inclusion of all parts of the community in the transition.

We continued to keep the spotlight on the need for improvements to the benefits system, including the level of benefits, the inadequate level of the Local Housing Allowance and the pressures within the housing system with elected members at local authority and parliamentary levels.

Special Projects

CA 1066 did well across all its Special Projects and by the end of the period all targets and quality standards had been achieved. Operation of the Household Support Fund had meant we attracted additional clients who we were able to help in other ways.

East Sussex Shielding Groups (Additional Measures)

The funding for additional generalist money advisers across Sussex, which commenced in 2020 was continued through the current reporting period. Under this project, CA1066 received funding to provide money advice through the financial capability team of its General Advice service for clients in Rother District and Hastings.

Through this funding the service continued to provide **benefits advice to people on psychiatric wards** at Woodlands Hospital and to vulnerable families being supported by FSN in its Childrens Centres and nurseries.

Household Support Fund

Central government continued to distribute funding via East Sussex County Council, the Districts and Boroughs and Voluntary and Community Sector to people facing financial hardship. CA 1066 co-ordinated, on behalf of all the East Sussex Local Citizens Advice bureaux, the distribution of £487,660 of household support funding to local people who were unable to cover the cost of spending on essential items such as heating, water, lighting, rent, food, warm clothes, shoes and school uniforms. The financial capability advisers worked with

clients to ensure that all benefits they were entitled to were claimed, grant applications made and debts managed. Where clients lacked skills in budgeting or digital access coaching was given.

Combating Fuel Poverty

During the reporting period the charity again carried out local delivery of the **Energy Advice Development Programme**, which provides one to one advice for people in fuel poverty or in a fuel poverty risk group using local CA 1066 advisers trained up NEA/City & Guilds Level 3 Award in Energy Awareness. CA 1066, with CA Arun and Chichester, was also the lead for all the Citizens Advice Bureaux in East and West Sussex and Brighton and Hove for this and for the **Big Energy Saving Network**, which are both projects funded through National Citizens Advice. There was a concerted effort to include areas of the county where areas of fuel poverty were high but historically specialist energy advice had not been available. The projects succeeded in avoiding “advice deserts”, ensuring all areas of fuel poverty were being covered and the funding risk was spread across all partners.

In the reporting period, CA 1066 was active also in administering the **Fuel Voucher Scheme** which extends across East and West Sussex and Brighton & Hove. The scheme was primarily funded by the Department for Work and Pensions via East Sussex County Council but also received money from the industry-funded Energy Redress Scheme, especially for people on pre-payment meters. As well as providing help with fuel costs to eligible clients, the scheme extends to help with providing basic items such as fridges and cookers.

In partnership with RetrofitWorks and the other CABx in East Sussex, CA 1066 continued to deliver energy advice under contract to East Sussex County Council through the **Warm Home Check Service**. CA 1066 led on co-ordinating the advice element. The innovative project model promotes stabilisation of difficult financial situations for poorer households by providing an entry point for engagement with wider advice. It has inspired the development of similar projects elsewhere in the country.

In another innovative project, **Tackling Fuel Poverty Together**, in January 2022 the charity started providing support to vulnerable people who might otherwise struggle with their bills. This project, delivered in association with Arun and Chichester Citizens Advice and funded by a group of utility companies (SGN, UK Power Networks and Southern Water), provides wrap-around, holistic advice for energy work, including energy, other debts and benefits advice. The project ran as a pilot for 18 months and was extended beyond this reporting period.

Southern Gas Network also funded the provision of energy advice in **Community Warm Spaces** across East Sussex over the winter period. It also covered the cost of small energy efficiency measures such as LED lightbulbs, radiator reflectors and slow cookers to be distributed. This initiative was welcomed by our community partners and their service users.

CA 1066, with partners in the Community Response hubs and the ESCC fuel poverty co-ordinator, ran a **Winter Preparedness Programme** with weekly online training sessions for frontline workers and volunteers to help them understand how to approach conversations with people living in a cold home and show them where to find the resources to support people to access financial and other support. An accompanying A5 leaflet, with clickable links to more information in the online version, was also widely distributed with support from Hastings Voluntary Action and Hastings HEART. This programme was well received, including by the Office for Health Improvements and Disparities who circulated the online training access details to the NHS frontline across the south east region.

A further project which commenced in the January before the reporting period was the **CO2 Energy Project**. Co-funded by the four UK Gas Distribution Networks using the collaborative

Vulnerability and Carbon Monoxide Allowance provided to the networks by Ofgem, this project aims to support vulnerable households with a single point of contact for independent and bespoke support to keep a safe and warm home.

In an example of sharing the knowledge and skills acquired in our path-finding work in energy advice and fuel poverty, CA 1066 also participated in an **Energy Advice Training Programme**, funded by the Energy Redress Scheme and led by Arun & Chichester Citizens Advice, under which we provided training to Citizens Advice energy advisers across the region and set-up advice to the chief officers and project managers.

The energy team at National Citizens Advice approached CA 1066 and Arun & Chichester Citizens Advice to take part in a 5 month, BEIS-funded pilot to explore a referral pathway and lessons on the client journey from the national **Consumer Line** energy webchat team to local Citizen Advice Bureaux. This project started in January 2022 and ended during the period.

Digital Inclusion

From the start of the pandemic, CA 1066 recognised that digital inclusion, long an issue in Hastings and St Leonards, would become an even greater challenge for clients needing to access services which had, to a greater or lesser extent, moved to remote delivery.

The continued funding from ESCC under the Additional Measures project enabled a service which the charity established with a local enterprise, Tech Resort CIC, who provide refurbished laptops and support to clients referred to them by CA 1066 to continue during the period. The digital inclusion work was brought into the main general advice service. The service offer was also taken into our outreach work with partner organisations locally as part of a 'No Wrong Door' approach. Hastings Voluntary Action supported the furtherance of this work through the Community Renewal Fund with CA 1066 leading the development of a prototype digital platform to support client journeys. Towards the end of the reporting period NHS Sussex confirmed funding through the *Universal Healthcare* project to continue this 'No Wrong Door' approach and development of supported client journeys through the local system.

Following on from these innovative, pathfinding projects, the trustees expect Digital Inclusion to become a central plank of the charity's work in the future and to roll out the knowledge and skills we have acquired to other organisations in the sector, both regionally and nationally.

Trussell Trust

During the period a new partnership started which cemented our close workings with the Food Banks in Hastings and Rother. Trussell Trust has provided funding for 1 FTE adviser in Hastings and 0.8 FTE in Battle and Bexhill to support people using the foodbanks to reduce their dependency on fuel vouchers. The work started well with a significant amount of income generated for clients through support to claim benefits and access to charitable grants. Many clients have been able to reduce or cease their use of the foodbanks as a result.

Law Clinics

Changes to the legal aid system have led to a pressing need for access to *pro bono* qualified legal advice within the local area. Since 2019 CA 1066 has had an ambition to foster into being regular law clinics for clients with more complex needs for legal advice which cannot be met by our General Advice service. On the basis of our experience and case recording of clients needing such advice who are unlikely to be able to pay a commercial provider, we have estimated the baseline demand to be for about 20 appointments per month. The Magnet Centre has the capacity to host such a project but, especially due to the diversion of time and resources into responding to the pandemic, we have struggled to find the administrative and managerial resources to bring it to fruition. Despite the challenges, work continued to overcome the obstacles to providing this service with support from LawWorks. At the end of

the period some of these discussions looked as if they would start to bear fruit and a prototype was put to the trustees in quarter two of the following year.

Community Impact

CA 1066 has the knowledge, skills and experience to make an impact where clients experience greatest need: most significantly in terms of preventing homelessness, maximising benefits and managing debts, including priority debts such as council tax and rent arrears outcomes. This generates tangible savings for statutory services in terms of lower costs incurred in a range of areas including temporary accommodation, debt enforcement, social care support and primary healthcare. The charity strives to empower people to help them solve the problems they face and to help them own the solutions to them.

Citizens Advice impact tools help us to evaluate the difference we make to local communities. These include a New Economy and HM Treasury approved methodology, and draws together evidence of the impact of all our activities. The benefits to the community can be expressed in money terms as:

- Fiscal savings **£1,802,370**
- Public value **£13,555,063**
- Benefits to individuals **£5,621,824**
- Improved emotional wellbeing **£10,162,124**

The chart below illustrates how CA 1066 succeeded in leveraging its core grant into social impact.



Quality assurance standards

The charity holds an AQS quality-mark for Generalist Advice and Advice with Casework in Welfare Rights and Debt, and Telephone Advice. It is accredited by the Financial Conduct Authority (FCA) to provide debt casework and advice (debt adjusting counselling). It is approved by the Insolvency Service as an intermediary for Debt Relief Orders (DROs). All specialist debt advice staff undergo Money Advice Service accredited training to the Court representation level.

In the last leadership self-assessment review, in 2021, conducted externally by Citizens Advice, the trustees were pleased to be able to demonstrate “excellent leadership” in all areas.

Staff

In order to match its staff costs to its income, and in response in particular to successive reductions in local authority support, in recent years the charity has had to undertake periodic reviews of its structure.

The vastly increased reliance upon short-term funding for special projects, means that staffing structures are likely to remain fluid for some time to come in response to fluctuating needs and resources.

Contribution of Volunteers

Voluntary social engagement is the heart and soul of Citizens Advice. CA 1066 is reliant on the work of volunteers who undertake a range of roles including administration, interpreting, advice, casework and research and campaign work and serving as trustees. The volunteer base is diverse and committed, with 49 people who give at least a full day a week to the service. They include former solicitors, senior social workers, company directors, people with disabilities, public health practitioners, nurses, parents, carers, law graduates and teachers. Retention of volunteers is good.

The monetary value of these services cannot be included in the Financial Statements and, indeed their value is inadequately expressed in purely monetary terms. The trustees welcome the opportunity acknowledge and to praise the contribution which volunteers make to the charity with their enthusiasm and dedication. There were 49 volunteers active during the year and they contributed 17,405 hours of their time (2022 – 38 volunteers and 13,828 hours). Calculated on the basis of a living wage of £10.90 per hour, this has an estimated financial value of £189,715. As well as their time, care and life experience, the volunteers bring the local community into CA 1066, so that it is truly an integrated part of the society to which it belongs.

FINANCIAL REVIEW

The total incoming resources for CA 1066 for the year were £710,100 (2022 - £570,396). The exceptional increase in income was due to additional project funding, primarily relating to the pandemic response.

Of the total expenditure of £687,120 (2022 - £513,290), the total amount of charitable expenditure on direct charitable activity was £687,120 (2022 - £513,290) across the range of projects operated by the Bureau.

At the year end the charity's total funds stand at £312,121 (2022: £191,076) of which £39,237 is restricted (2022: £1,897).

Funding Sources

The charity's main funders are shown in note 3 to the accounts.

The trustees recognise the nature of the charity's funding is inherently precarious. It has no endowment and it relies upon grants and charitable giving which, by their very nature, are unpredictable and short term. The significant social impact of CA 1066 is achieved by leveraging the maximum return out of by far the smallest local authority core provision per head of population of any Citizens Advice Bureau in East Sussex and one of the smallest nationally.

Historically, CA 1066 has enjoyed direct financial support from Hastings Borough Council. However, in the decade between 2011 and 2022, that support suffered successive and very severe reductions. After adjustment for inflation, that amounted to an overall cut of some 74%

between the year ending 31 March 2011, when it received a total of £123,876, and the year ending 31 March 2022, when it was received just £42,108. Ultimately, the Borough Council decided to cease exercising its statutory powers to provide grant aid altogether, with effect from April 2021.

Instead, the Borough Council decided to use its position as the trustee of a private charitable trust called the Foreshore Trust, which has an income which is separate from the Council's general revenue account, to direct funding to voluntary and community sector organisations. Accordingly, in 2020, the Foreshore Trust established a "Large Grant Programme" with the aim of supporting organisations in carrying out activities that enhance the quality of local residents' lives and increase their involvement in the community.

CA1066 is very grateful to have received £42,108 from the Foreshore Trust during the reporting year. That money is crucial to providing premises and to supporting the employment of core staff who can, in turn, sustain the activities of the General Advice service, volunteers and enable specific projects which can employ dedicated project staff. However, it is simply not enough, and the charity could not survive without the contributions of the special projects. The work of the leadership team in identifying such projects and putting together bids for them is critical to the charity's continued existence.

The Rother District Council core funding is £85,000 per annum which does not fully cover the cost of the running the service across the District and the premises costs of the office in Bexhill. However, it does provide for a solid basis from which to attract match funding.

CA 1066 has not remained passive in response to the inadequacy of local authority support. It has been creative and agile in finding other sources of income. But that exercise itself absorbs time and resources and, despite the successful accumulation of a number of projects, the trustees recognise that those income streams are short-term and cannot substitute adequate long-term core funding.

Investment Policy

As provided at clause 3.19 of its Articles of Association, to promote its objects but not for any other purposes, CA1066 has the power to invest funds in any lawful manner. The nature of its income and capital resources does not permit long-term investments.

Reserves Policy

The trustees believe that the charity should hold sufficient financial reserves in unrestricted funds to ensure that it can continue to meet the needs of clients, and its statutory obligations to staff and other stakeholders, in the event of unforeseen circumstances arising.

Total unrestricted reserves at the end of the period were £272,884. The trustees aim to hold three months' expenditure as reserves. The significant and progressive reductions in local authority funding in particular, as outlined above, and the need to maintain services to support vulnerable service-users through complex and challenging changes in the benefits system, caused the charity to fall below its target for operating reserves in previous years. The trustees pay close attention to the balance between restricted and unrestricted reserves.

During 2022-23 the charity was able to achieve a surplus which has been applied to rebuild the charity's reserves. This will assist with the need to meet ongoing costs of maintenance and repair of the building to which the charity is obliged to contribute under the terms of its lease.

Going Concern

The charity has successfully managed the uncertainties of its revenue stream over many years, despite the recurrent difficulties with the funding of its core services. The trustees rely on this experience in forming their opinion that it remains appropriate to report the charity's affairs on the going concern basis. They remain alive to the risks this uncertainty represents and to the need to retain agility and flexibility in order to adapt to changing circumstances.

Post-balance sheet event

In October 2023, there was an unexpected announcement that the Foreshore Trust's Large Grant programme would finish at the end of March 2024 without a concrete plan to continue. CA1066 was advised that the Foreshore Trust wanted to rethink the priorities and refresh the process before launching another programme. At the date of this report, no new programme or process has been announced. The trustees are disappointed by the loss of core funding from Hastings Borough Council, which is believed to have been unbroken since 1939. Nonetheless, they have considered the loss does not jeopardise the business of the charity as a going concern in the short-term.

PLANS FOR THE FUTURE

Within the context of the challenging economic environment the Board is pleased with the efforts of CA 1066 during the reporting year to deliver the best possible services despite the continuing challenge of the pandemic. It believes that the charity is well managed and would like to commend the exceptional work undertaken by the skilled and committed staff and volunteers.

The trustees are grateful to the agencies and individuals who are working so hard to help us provide and maintain an effective and quality assured independent advice service for the people within the charity's area of benefit.

The trustees recognise that funding for core CA 1066 services is reviewed on a two-yearly basis, and its heavy reliance on short-term funding for Special Projects severely impacts on the charity's capacity to plan strategically for the future. Funding cycles which last 3 - 5 years would provide far greater opportunity for the Board and the management team to focus on organisational and service development.

The Board remains committed to securing new additional funding wherever possible, but this must be in line with meeting client needs identified in our Business Plan to avoid mission drift.

In the meantime, the trustees have recognised that the charity's core funding has remained inadequate. Although the deficiency has been made up temporarily by funds generated by special projects, such projects are, by their nature, short-lived and trustees continue to seek medium- and long-term financial security for CA 1066.

EXEMPTIONS FROM DISCLOSURE

No relevant exemptions from disclosure apply.

FUNDS HELD AS A CUSTODIAN TRUSTEE

The charity and its trustees do not hold funds as custodian trustee.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

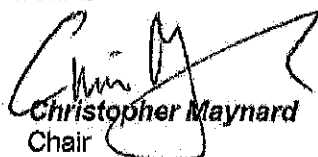
In so far as the trustees are aware:

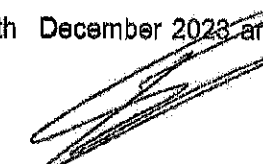
- there is no relevant information of which the charitable company's Independent Examiners are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Independent Examiners are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

In preparing this report, the trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 14th December 2023 and signed on behalf of the Board:


Christopher Maynard
Chair


Lee Foster-Kirkham
Treasurer

14 December 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CITIZENS ADVICE 1066

FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity's trustees on my examination of the financial statements of Citizens Advice 1066 (the charity) for the year ended 31 March 2023.

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 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 ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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;
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.

Date: 

Peter Watters FCA BFP
McPhersons CFG Limited
Chartered Accountants
23 St Leonards Road
Bexhill-on-Sea
East Sussex TN40 1HH

BALANCE SHEET

(including statement of financial position)

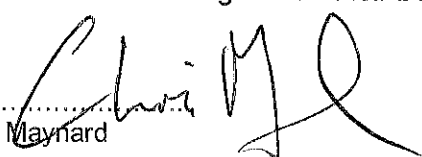
As at 31 March 2023

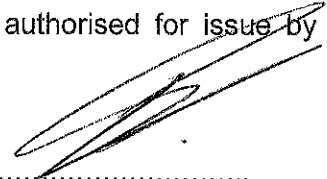
	Note	Total 2023 £	Total 2022 £
Fixed Assets			
Tangible Fixed Assets	10	<u>42,970</u>	<u>9,544</u>
Current Assets			
Debtors	11	209,689	120,536
Cash at bank and in hand		<u>578,052</u>	<u>294,891</u>
		787,741	415,427
Liabilities			
Creditors - amounts falling due within one year	12	<u>(380,501)</u>	<u>(158,895)</u>
Net Current Assets		<u>407,240</u>	<u>256,532</u>
 Provisions for liabilities	 13	 <u>(138,089)</u>	 <u>(75,000)</u>
 Net assets	 14	 <u>312,121</u>	 <u>191,076</u>
Funds of the Charity			
Unrestricted funds	15	272,884	189,180
Restricted Funds	15	39,237	1,897
		<u>312,121</u>	<u>191,076</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions of FRS 102 – small entities. The notes on pages 24 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board on 14th December 2023 and signed on their behalf by:

.....

 C. H. Maynard
 Chair

.....

 L. Forster-Kirkham
 Treasurer

Company Registration No: 2923647; Charity Registration No: 1039704

STATEMENT OF FINANCIAL ACTIVITIES

(including income and expenditure account)

For the year ended 31 March 2023

	Note	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
Income from:					
Donations	2	1,780	-	1,780	1,562
Charitable activities	3	360,661	347,014	707,675	566,395
Other	4	645	-	645	2,439
Total Income		<u>363,086</u>	<u>347,014</u>	<u>710,100</u>	<u>570,936</u>
Expenditure on:					
Charitable activities	5	334,360	352,760	687,120	513,290
Total Expenditure		<u>334,360</u>	<u>352,760</u>	<u>687,120</u>	<u>513,290</u>
Net movement in funds for the year		28,726	(5,746)	22,980	57,106
Transfers between funds	15	4,024	(4,024)	-	-
Transfers from RDCAB at fair value	15	50,954	47,111	98,065	
Net movement in funds for the year		<u>83,704</u>	<u>37,340</u>	<u>121,045</u>	<u>57,106</u>
Reconciliation of funds:					
Balances brought forward	15	189,179	1,897	191,076	133,971
Balances carried forward	15	<u>272,883</u>	<u>39,237</u>	<u>312,121</u>	<u>191,076</u>

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

STATEMENT OF FINANCIAL ACTIVITIES

(Including income and expenditure account)

Comparative figures prior year

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Income from:				
Donations and legacies	1,562	-	1,562	996
Charitable activities	314,123	252,272	566,395	466,890
Other (including fundraising)	2,439	-	2,439	4,601
Total Income	<u>318,124</u>	<u>252,272</u>	<u>570,396</u>	<u>472,487</u>
Expenditure on:				
Charitable activities	257,547	255,743	513,290	430,908
Other	-	-	-	-
Total Expenditure	<u>257,547</u>	<u>255,743</u>	<u>513,290</u>	<u>430,908</u>
Net movement in funds for the year	60,577	(3,471)	57,106	41,579
Transfers between funds	(5,368)	5,368	-	-
Other gains / (losses)	-	-	-	-
Net movement in funds for the year	55,209	1,897	57,106	41,579
Reconciliation of funds:				
Balances brought forward	<u>133,971</u>	-	<u>133,971</u>	<u>92,392</u>
Balances carried forward	<u>189,180</u>	<u>1,897</u>	<u>191,077</u>	<u>133,971</u>

STATEMENT OF CASH FLOW

As at 31 March 2023

	2023 £	2022 £
Net cash used in operating activities		
Net movement in funds for the reporting period	121,045	57,105
Adjustments for:		
Depreciation Charges	13,685	5,812
Decrease/(Increase) in debtors	(89,153)	(56,842)
Increase/(Decrease)/increase in creditors	<u>284,695</u>	<u>131,360</u>
Net cash (used by)/provided by operating activities	330,272	137,435
Fair value of fixed assets transferred from RDCAB	(47,111)	-
	<u>283,161</u>	<u>-</u>
Total net cash (used by)/provided by operating activities	283,161	137,435
Cash and cash equivalents at the beginning of the year	294,891	157,456
Total cash and cash equivalents at the end of the year	<u>578,052</u>	<u>294,891</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

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1. Accounting policies

a) Accounting basis

- i) These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value, unless otherwise stated in the relevant note(s), in accordance with:
 - The Charities Act 2011
 - The Companies Act 2006
 - The Financial Reporting Standard applicable in the UK and the Republic of Ireland: FRS 102
 - Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP FRS 102) (effective January 2015).
- ii) There has been no change in the accounting basis from the previous year.
- iii) The charity meets the definition of a public benefit entity as defined by FRS 102
- iv) The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.
- v) The functional currency of Citizens Advice 1066 is £ Sterling and is the presentation currency of these accounts, rounded to the nearest pound.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (contd.)

b) Incoming resources

i) Grants receivable

Grants made to finance the activities of the local Citizens Advice are credited to the income and expenditure account in the period to which they relate. Income is only credited when any conditions for entitlement have been met. The "Performance Model" is used for recognition of grant income.

ii) Bank interest

Bank interest is included in the income and expenditure account on receipt.

iii) Other income

Other income, including donations, gifts and covenants are included on receipt

iv) Intangible income

In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public.

The financial value of services provided by volunteers has not been included in these accounts; however, the management team of CA 1066 acknowledges and greatly appreciates the high contribution which volunteers make to the charity with their enthusiasm and dedication. The number of volunteers and the financial benefit provided by them has been evaluated in the trustees' report.

v) Deferred income

Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

c) Expenditure, Support Costs & Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Expenditure is classified under the following headings:

- Expenditure on charitable activities taken to further the objectives of the charity
- Other expenditure, which represents those items not falling into the above heading.

Support costs relate to functions which are necessary to support the work of the charity but which are not, in themselves, charitable activities. The apportionment of support costs between the supported charitable activities is based upon the estimated amount of support time and resource drawn by each supported activity. Details of the apportionment are set out in note 5.

The charity is not registered for VAT. All VAT payable is charged to the same expenditure heading as the associated underlying costs.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (contd.)

d) Fixed assets and depreciation

Fixed assets are included at cost. Items are capitalised if their value is over £1000. Fixed assets transferred from Rother DB are included at fair value.

Depreciation is charged on a straight-line basis on the costs of the assets, or their fair value at acquisition, over their estimated useful lives as follows:

Land and Buildings	- 5 years or period of lease if shorter
Fixtures, fittings and equipment	- 3 years or period of lease if shorter
Computers	- 3 years

e) Restricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Pension

The charity operates a defined contribution group personal pension plan for its employees. Payments are charged to the income and expenditure account in the period in which they are incurred.

g) Leases

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the leases.

h) Financial Instruments

The trust holds only financial assets and liabilities that qualify as basic financial instruments.

2. Donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Voluntary income				
Donations	1,780	-	1,780	1,562

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (contd.)

3. Income from Charitable Activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Energy Advice Programme	-	142,445	142,445	50,969
Financial Capability	-	74,000	74,000	88,813
The Foreshore Trust	42,108	-	42,108	42,108
Help to Claim (via National CA)	-	-	-	37,651
Tackling Fuel Poverty Together	58,000	-	58,000	12,667
MASDAP	-	54,463	54,463	87,359
ESCC (Warm Home Check Service)	95,070	-	95,070	96,769
Big Energy Savings Network	-	-	-	27,000
Energy Development Programme - Sussex	39,391	-	39,391	41,553
Sussex Community Foundation	10,000	-	10,000	5,000
NHS Brighton & Hove CCG (for PHE)	-	-	-	20,000
NHS Charities Together	-	-	-	16,298
Digital Suite (and related projects)	12,886	-	12,886	24,687
Trussell Trust	-	24,562	24,562	-
Rother District Council	49,583	-	49,583	-
ESCC: People and Place	-	51,544	51,544	-
Other Grants and fees	53,623	-	53,623	15,522
	<u>360,661</u>	<u>347,014</u>	<u>707,675</u>	<u>566,396</u>

4. Other Income

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Other income	645	-	645	2,439
	<u>645</u>	<u>-</u>	<u>645</u>	<u>2,439</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (contd.)

5. Expenditure on charitable activities by fund

Charitable Activity	2023			2022		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Generalist Advice	142,413	-	142,413	53,225	-	53,225
Debt and Benefits Advice	-	55,816	55,816	-	126,162	126,162
Energy Projects	174,698	143,246	317,944	154,845	41,849	196,694
Financial Capability	-	77,884	77,884	-	87,731	87,731
Digital Suite (and related projects)	17,249	-	17,249	34,197	-	34,197
Home Connect	-	-	-	15,280	-	15,280
Trussell Trust	-	26,291	26,291	-	-	-
ESCC: People & Place	-	49,523	49,523	-	-	-
	<u>334,360</u>	<u>352,760</u>	<u>687,120</u>	<u>257,547</u>	<u>255,743</u>	<u>513,290</u>

6. Analysis of expenditure on charitable activities

	Generalist Advice	Debt and Benefits Advice	Energy Projects	Financial Capability	Digital Suite (and related projects)	Trussell Trust	People & Places	Total 2023	Total 2022
Direct costs:	£	£	£	£	£	£	£	£	£
Salaries	60,627	40,849	151,587	62,628	8,219	22,473	31,774	378,157	314,641
Staff & volunteers	1,347	-	-	647	-	25	198	2,217	1,572
Other costs	66,215	4,601	131,349	-	6,752	-	7,076	215,993	127,473
Support costs	14,224	10,367	35,009	14,609	2,278	3,792	10,475	90,754	69,603
	<u>142,413</u>	<u>55,816</u>	<u>317,944</u>	<u>77,884</u>	<u>17,249</u>	<u>26,291</u>	<u>49,523</u>	<u>687,121</u>	<u>513,290</u>
Support Costs	£	£	£	£	£	£	£	£	
Salaries	-	-	-	-	-	-	401	4,625	
Staff & volunteers	849	470	1,807	725	106	267	4,390	42,616	
Office costs	6,672	4,878	16,376	6,930	1,017	2,354	5,267	39,972	
Premises costs	6,344	4,606	15,230	6,353	1,047	1,123	299	2,936	
Governance costs	295	344	1,352	512	90	45	118	605	
Other costs	64	69	244	89	18	3	10,475	90,754	
	<u>14,224</u>	<u>10,367</u>	<u>35,009</u>	<u>14,609</u>	<u>2,278</u>	<u>3,792</u>	<u>401</u>	<u>4,625</u>	

Basis of allocation: Salaries, staff and volunteer costs and other costs are allocated directly to the projects to which the expenditure relates. Support costs are allocated to projects on

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (contd.)

the basis of staff and volunteer hours worked on the respective projects. Included in governance costs are payments to the Independent Examiner of £1,260 (2022: £1,080).

7. Trustees

During the year no remuneration or benefits for services as a director/trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

Travel costs amount to £nil (2022 - £nil) were reimbursed to members of the Trustee Board

8. Staff Costs	2023	2022
	£	£
Wages and salaries	343,742	291,748
National insurance costs	24,883	18,368
Pension costs	9,531	6,592
	<u>378,156</u>	<u>316,708</u>

9. Employees

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	-	-
Operational staff	16	15
	<u>16</u>	<u>15</u>

No employee received remuneration amounting to more than £60,000 in the period (2022: None)

10. Fixed Assets

	Land & Buildings	Computer Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	29,061	34,128	-	63,189
Additions at fair value	39,045		8,066	47,111
Disposals	-	-	-	-
	<u>68,106</u>	<u>34,128</u>	<u>8,066</u>	<u>110,300</u>
Cost 31 March 2023				
Depreciation 1 April 2022	19,517	34,128		53,645
Charge for the year	12,319	-	1,366	13,685
Disposals	-	-	-	-
Depreciation 31 March 2023	<u>31,836</u>	<u>34,128</u>	<u>1,366</u>	<u>67,330</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (contd.)

NBV as at 31 March 2023	<u>36,270</u>	<u>-</u>	<u>6,700</u>	<u>42,970</u>
NBV as at 31 March 2022	<u>9,544</u>		<u>-</u>	<u>9,544</u>

11. Debtors

	2023	2022
	£	£
Debtors	89,947	79,859
Accrued Income	<u>119,742</u>	<u>40,677</u>
	<u>209,689</u>	<u>120,536</u>

12. Creditors - amounts falling due within one year

	2023	2022
	£	£
Creditors	203,510	27,260
Accruals	87,992	47,632
Deferred Income	<u>89,000</u>	<u>84,000</u>
	<u>380,502</u>	<u>158,892</u>

13. Provision for liabilities

	2023	2022
	£	£
The trustees have considered it prudent to build up a provision for liability for repairs under the lease of premises occupied by the charity in St Leonards. The external repair programme commenced in 2022/3 and will be complete in 2023/4.	138,089	75,000

A provision for repairs and refurbishment at the Bexhill premises was transferred across from RDCAB on merger.

14. Analysis of net assets between funds

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Tangible Fixed Assets	3,733	39,237	42,970	9,544
Current Assets	787,741	-	787,741	415,427
Current Liabilities & Provisions	(518,590)	-	(518,590)	(233,895)
	<u>272,884</u>	<u>39,237</u>	<u>312,121</u>	<u>191,076</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (contd.)

15. Movements in funds - Current Year

	1 Apr 2022 £	Income £	Expenditure £	Transfers £	31 Mar 2023 £
Restricted Funds					
MASDAP	-	54,463	(54,489)	26	-
Financial Capability	-	74,000	(77,884)	3,884	-
Trussell Trust		24,562	(26,291)	1,729	
Help to Claim	1,897	-	(1,327)	(570)	-
ESCC: People and Place		51,544	(49,523)	(2,021)	
Energy Advice Programme	-	142,445	(143,246)	801	-
RDCAB transfer in at fair value	-	-	-	47,111	47,111
RDCAB transfer to unrestricted	-	-	-	(7,873)	(7,873)
Total Restricted Funds	1,897	347,014	(352,760)	43,086	39,237
Total Unrestricted funds	189,180	363,086	(334,360)	54,978	272,884
Total Funds	191,076	710,099	(687,119)	98,065	312,121

16. Movements in funds - Prior Year

	1 Apr 2021 £	Income £	Expenditure £	Transfers £	31 Mar 2022 £
Restricted Funds					
MASDAP	-	87,359	(90,408)	3,049	-
Financial Capability	-	88,813	(87,732)	(1,081)	-
Help to Claim	-	37,651	(35,754)	-	1,897
Energy Advice Programme	-	38,449	(41,849)	3,400	-
Total Restricted Funds	-	252,272	(255,743)	5,368	1,897
Total Unrestricted funds	133,971	318,124	(257,547)	(5,368)	189,180
Total Funds	133,971	570,396	(513,290)	-	191,076

17. Purpose and nature of restricted funding

- MASDAP: a Debt Advice Project (2016-23) funded by the Money Advice Service (latterly Money and Pensions Service) (Debt Advice).
- Help to Claim: a service funded by the Department of Work and Pensions via the national Citizens Advice service to provide tailored support to people making applications for Universal Credit. (Benefit Advice). (Funding ceased in prior year).

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2023 (contd.)

- Financial Capability work is funded by East Sussex County Council through the Additional Measures grant to provide generalist debt advice.
- Energy Advice Programme funded via the national Citizens Advice service to help people cut their energy bills and get financial support. (Funding ceased in prior year).
- Trussell Trust: funding for financial inclusion advisers in Hastings, Battle and Bexhill Food Banks.
- People and Place: funding via ESCC for an energy advice research, engagement and delivery project working across multiple partners

18. Pension costs

A pension scheme for employees is operated on a defined contributions basis. The scheme is open to all employees at any time. The company contributes up to 6% of pensionable earnings to match employees' contributions. The assets of the scheme are held separately from those of the company in an independently administered fund. The fund administrators are The Pensions Trust and the scheme is the Flexible Retirement Plan.

The pension cost shown in the accounts for the year represents contributions payable by the company and amounted to £9,531 (2022 £6,592). There were no contributions payable or outstanding at the year end.

19. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

20. Operating Lease commitments

At 31 March 2023 Citizens Advice 1066 had the following future minimum lease payments under operating leases in relation to the lease of premises and photocopiers:

Not later than one year £ 19,922

Later than one year and not later than five years £23,831

Later than five years £ nil.

21. Related party transactions

There have been no related party transactions identified in accordance with FRS102.

22. Merger of RDCAB and CA 1066

On 1 September 2022, CA 1066 received a transfer of assets and liabilities and took over the entire undertaking of our sister charity, the Rother District Citizens Advice Bureau ("RDCAB") and on 8 September 2022 it took an assignment of the lease of premises at 40 St Leonards Road, Bexhill on Sea which was occupied by RDCAB. The charity will continue to deliver services within the Rother District under the arrangements previously agreed between Rother District Council and RDCAB.

