



CITIZENS ADVICE 1066

**ANNUAL REPORT
& FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity number 1039704

Company number 2923647

ANNUAL REPORT & FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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“It is hard to comprehend that, in our country today, some households still have to choose between heating and eating. The House of Commons report published at the end of June estimates that some 3.2 million households across England are in fuel poverty, with around 600,000 individuals having fallen into fuel poverty during the coronavirus pandemic.”

“... The tortuous decision of a parent who has to choose between putting the heating on in the winter and providing a hot meal for their child at the end of the day is a reality for far too many residents in my constituency. Over 10% of households in Hastings are in fuel poverty, a figure that shocks and saddens me.”

Sally-Ann Hart, MP, House of Commons debate, 8 July 2021, Hansard vol 698, col 1134

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 2021. 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
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 Mønger	Treasurer	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	Trustee	Re-election at AGM	Jun 2016	
Iona Wooderson	Trustee	Election at AGM	Feb 2018	
Mike Pollard	Trustee	Election at AGM	Feb 2018	Feb 2021

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
Colin Robertson	Finance Manager (seconded from CiTA; resigned 19 February 2021)
Evangeline Price	Finance Manager (seconded from CiTA from 02 March 2021)
Martyn Loft	Projects Manager

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").

Governing Document

The company is governed by its Memorandum and Articles of Association as amended and adopted on 9 December 2008.

Recruitment and appointment of 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 ten and the minimum is three.

The methods of appointment are election at the annual general meeting (there being no more than seven such elected trustees in total); nomination by member organisations; and co-option by the Trustee Board, provided that on appointment the total number of co-opted and nominated 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.

Individual trustees are required to retire from office at the third annual general meeting following their appointment but they are eligible for re-appointment.

Membership of the company is open (a) to individuals (over the age of 18 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. Members of the company are not required to be trustees and trustees are not required to be members of the company.

At 31 March 2021, the company had 11 members (2020 – 11 members). The maximum liability of each member is £1 in the event of the company winding up. A register of members' interests is maintained at the registered office, and is available to the public.

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.

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. 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 and other members of CA1066's management team. 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. It 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

The charity's business model relies on a combination of core funding and funds generated by the delivery of special projects to sustain its administration and general advice functions. There is a 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 General Data Protection Regulation.

Risk Management

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

A risk assessment report is contained within the business plan and anticipates potential changes to the environment in which CA 1066 is working and highlights how these would impact on its services. In addition, it maintains a rolling risk register, based on a matrix supplied by Citizens Advice, which is kept under regular review.

CA 1066 faces a range of operational risks. The approach of the Trustees is that the key to successful risk management is to identify potential risks, the likelihood of them occurring and how to mitigate or obviate their impact. The Risk Register is a dynamic formal statement of CA 1066's risk management strategy and how the impact of potential risks can be minimised. It is kept under regular review. Areas covered in this process include:

- activities and services undertaken by the organisation
- our objectives
- 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

CA 1066's objectives, its internal organisation and the environment in which it operates are subject to constant, and sometimes rapid, evolution. As a result, the risks it faces are not constant. 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.

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. Trustee Board is the ultimate authority with regard to the governance of the organisation and that the management team and staff recognise that they operate with delegated authority.
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 sheet checking, Informal and Formal Reviews, training to ensure quality.
7. Regular review and analysis of statistics to ensure targets are met.
8. Maintain good relationships with funders to identify potential future funding problems and potential funding opportunities.
9. Ensure adequate financial reserves.
10. Monthly financial monitoring against annual budget.

11. Good communication between volunteers, staff, the Management Team and the Trustee Board.
12. Maintaining independence and political neutrality to avoid conflict of interests.

Induction of Trustees

Newly appointed Trustees are provided with an Induction Pack containing the Memorandum and Articles of Association together with the most recent Audited Accounts and Annual report. This is followed up with 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, focus on current Board priorities and focus on individual training needs.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the Trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Facilities

Since January 2019 the charity's operations have been conducted from premises at the Magnet Centre, 1 Christ Church Courtyard, London Road, St. Leonards-on-Sea, of which the charity has a lease until January 2029. The premises include a good-sized reception and waiting area; large open-plan office space, meeting rooms and private interview rooms.

During the reporting period, in response to the COVID-19 pandemic, the charity undertook some internal reconfiguration of the premises so better to adapt the space for safe, socially-distanced interviews.

Staff and volunteers

In the course of the reporting year CA 1066 employed 13 paid staff and we had 43 volunteer advisers and others in voluntary roles.

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.

AIMS, OBJECTIVES AND ACTIVITIES

Objectives and activities

The objects of the charitable company are as set out in the Memorandum and Articles of Association. Its services 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"*. Its objectives are clearly laid out in its Memorandum and Articles of Association:

“Citizens Advice 1066’s objects are the promotion of any charitable purpose for the benefit of the community in the area of Hastings and St. Leonards and adjacent areas by the promotion and advancement of education, to preserve and protect good health and the relief of poverty, sickness and distress.”

The key power it exercises in furtherance of the 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 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 week day 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. In the reporting period this work was funded by one contract with the Money Advice Service (from 1 January 2019, the Money and Pensions Service).

During the reporting period the following additional specialist advisory services were provided via special project funding:

- i) Financial Capability training and support
- ii) Universal Credit claims support through *Help to Claim* (which started on 1 April 2019).
- iii) Energy Advice (included in sundry projects, note 5)

CA 1066 remains the only independent advice service within Hastings and St. Leonards 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, St. Leonards-on-Sea 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 2020 - 2021

The Pandemic

The Hastings & District Citizens Advice Bureau was founded in response to an existential crisis. In 1939 the country was on the brink of a war which, ultimately, caused 70,000 civilian deaths in UK over the course of nearly six years from 1939 to 1945.

In the year 2020/21 we faced a different crisis which has caused even greater loss of civilian life. The burden of the crisis stretched all the institutions of civil society nearly to breaking point. At the beginning of the reporting period, on 1 April 2020, government figures reported 27,107 hospital admissions and 5,201 deaths across the United Kingdom from COVID-19. At the end of the period, on 31 March 2021, they reported a cumulative total of 458,808 hospital admissions and 127,044 deaths.

At the date of writing, our area has seen nearly 20,000 cases¹ and there have been 291 COVID deaths in Hastings and over 401 in Rother². That is between 0.3% and 0.4% of our local populations.

Although COVID-19 has touched many of us personally, for CA 1066, the story is not just one of human suffering. It is also a story of hope and of a phenomenal response by staff and volunteers to the demands of new ways of working to meet the needs of the public we serve when they need it most.

The year 2020/21 was year in which we made a great pivot from being primarily an in-person, face-to-face service to being primarily a remote one. Meetings, too, transitioned from gatherings in a single physical space, to virtual space: to screens, microphones and the all-too-familiar refrain of "You're on mute!". The Trustees have been truly impressed and proud of the speed with which our staff and volunteers proved themselves able to rise to the challenges of needing to maintain social distancing; to embrace (not always willingly but with determination) the technology to make it possible; and to adapt working practices to support each other and our clients.

The paid staff were set up for home working in March 2020. By the end of April 2020, we had also set up 16 volunteers to work from home with remote supervision and the service had reached a point it was able to support most clients on the day of the initial call or email. The office in St Leonards was emptied of IT equipment and phones in order to supply the home workers. Much of the equipment was less than ideal but everyone did the best they could.

We were very grateful to receive emergency grants from the Charities Aid Foundation from Sussex Community Foundation and also from National Lottery. These enable us to buy much-needed new equipment such a mobile phones and laptop computers to support home-working and, in the case of the National Lottery, to pay for the adaptations to our building.

As the year progressed there was a gradual return to the office-based working and by November there were up to 10 people working in the Magnet Centre, 4 days a week. However, the "second spike" in December 2020 meant the office had to close once again.

Initially, the impact of the pandemic disrupted the recruitment and training of new volunteers but by the end of the calendar year the leadership team had managed to devise new ways of delivering training remotely and six new trainee volunteer advisers were inducted.

The numerous and rolling changes in working practice required careful work to up-date the office manual and to ensure compliance with our data protection obligations.

The continuing effectiveness of its response to the emergency has consolidated the position of CA 1066 as a local pathfinder, to which others in the local voluntary sector, and the wider community, have turned for support.

¹ 10,929 in Hastings and 8,741 in Rother

² Total number of people whose death certificate mentioned COVID-19 as one of the causes since the start of the pandemic

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 2020-2021 reporting period, CA 1066 dealt with **7,958 Unique Clients**. That represents some 4% of the combined populations of Hastings and Rother local authority districts. These clients presented with **21,645 distinct client issues**. The charity responded through **14,647 client contacts**.

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: 55% are living with disabilities or long-term ill-health conditions and 61% have an income of less than £999 per month compared with 63% in 2019/20. (Figures from the Office for National Statistics indicate that median household disposable income in the UK to the 2020 financial year end was £29,900 per annum.)

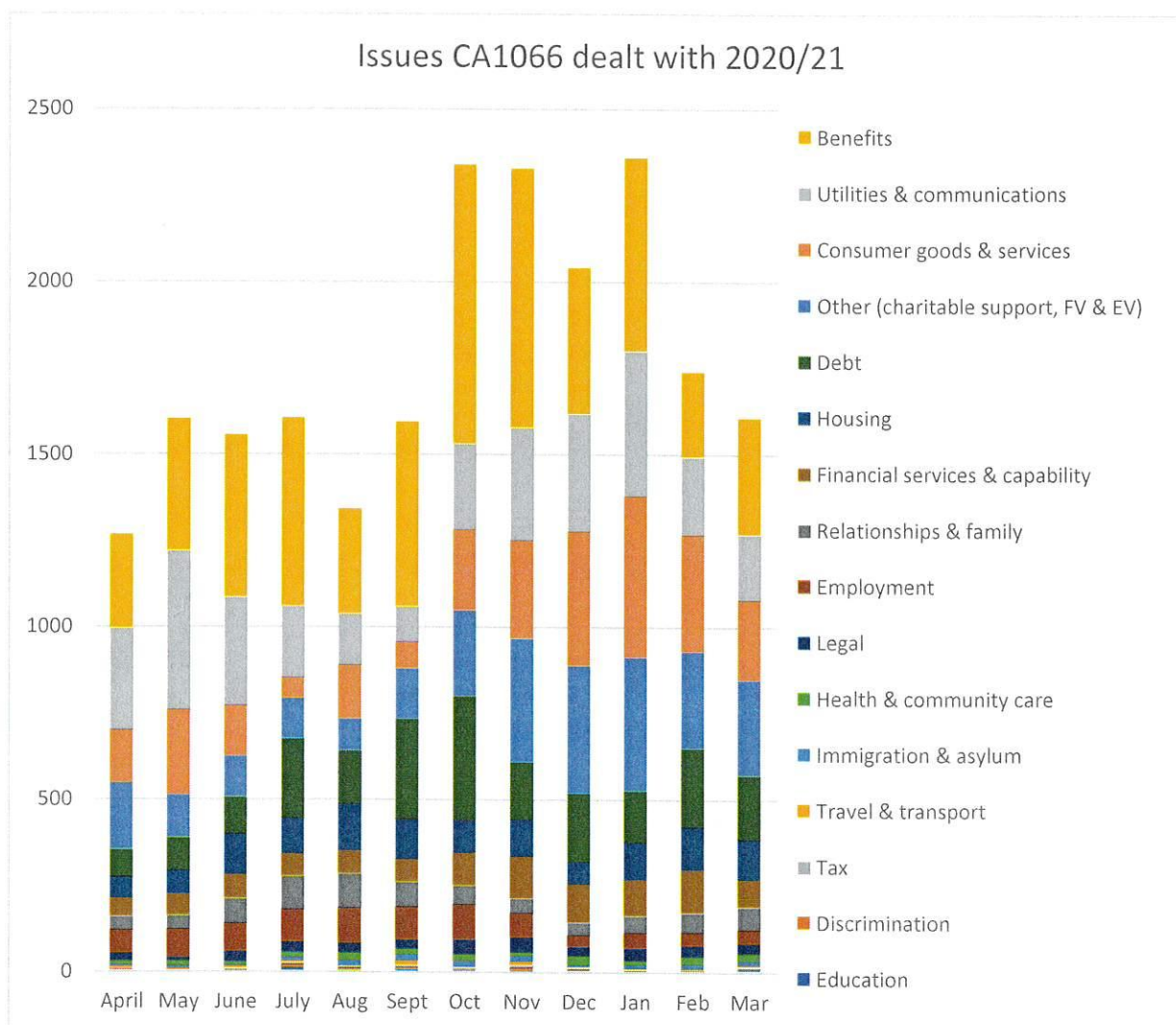
As shown in the chart overleaf, the most common type of client issue was benefits (and tax credits) which accounted for 5,628, an increase of 9% over the year 2019/20 (5,076). This category accounted 26% of all client issues over the year, although in the autumn and early winter it rose to over a third of our case-load. It is striking how that pattern mirrors the winter peak for the pandemic.

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

In the preceding year we noted that a new type of activity for the charity, administering the assessment and issue of **food bank vouchers, fuel vouchers and other grants**, had rapidly grown in the course of the reporting period, to become one of the greatest single demands upon the time and resources of volunteers. In terms of client numbers, this activity continued to grow during the reporting period with numbers up to 2,701 in the year 2020/21, an increase of more than 18% over the preceding year (2,285).

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.

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 it also it is a reflection of the needs of the communities we serve.



CA 1066 undertakes regular surveys amongst users and non-users and its findings are generally very positive with 86% of surveyed clients stating they were likely or very likely to recommend the service provided in 2020-21. During the period covered by this report we received one formal complaint which was resolved satisfactorily.

The General Advice Service

The General Advice Service coped with sustained pressure throughout the reporting period, albeit with some ebbs and flows, government announcements of changes in policy being a key factor driving increased demand. Some long-serving volunteers left in the course of the reporting period and thereafter shortage of trained volunteer advisers was a limiting factor. That, together with the volume of demand impacted the quality of service towards the end of the reporting period.

The Money Advice Service

The demand for the Money Advice Service fluctuated over the course of the pandemic as government restrictions on recovering debts and public perceptions changed. It dipped in the first quarter but picked up strongly in the second quarter and remained high thereafter.

Social Policy, Research and Campaigns

The team worked on evidence relating to provisions created in response to COVID-19 in order to inform local statutory sector responses and partnership working. Examples on this included mapping the use of food vouchers, employment advice and relationship difficulties. We agreed to host a member of the Hastings Community hub to analyse data from all the frontline organisations. This enabled us to evidence gaps in client response that could be met by proactive engagement by partners.

We were able to brief Newsnight journalists for a piece about the Hastings Food Bank.

We have worked with Christ Church Canterbury University on a study to see how money advice could improve mental wellbeing. Clients who were severely depressed or severely anxious enjoyed significant improvements in well-being as a result of our energy advice.

Significant Projects

Benefits and Money

In the reporting year, CA 1066 continued to provide training and support for benefits claimants in personal budgeting and in improving their online skills, funded by the **Help to Claim** service which is administered by Citizens Advice nationally. We also applied successfully for a retrospective uplift to reflect the fact that (as we had forecast we would), CA 1066 exceeded our contracted target for the first year of operation of the service (2019/20) by about 15%. We again exceeded contracted target during the reporting period.

The charity has a long-established, specialist **Money Advice Unit**. There was a significant drop in demand for this service in the first and second quarters, but it picked up very markedly in the latter half of the reporting period and it remained high. Both trends seem related to the impacts of the pandemic: initially the shock of the severity of the threat seems to have depressed demand but subsequently the economic impact began to hit households hard. In response, we expanded the capacity of our service by further recruitment. Since 2018 this has been primarily funded via the **Money Advice Service Debt Advice Project** by the Money and Pensions Service. The contract terms for the project impose constraints which are increasingly difficult for a charity of our size.

In the course of the year, discussions with the East Sussex Clinical Commissioning Group and ESCC about the need for additional money advice caseworkers across Sussex resulted in funding for more money advisers within our general advice service as well, co-ordinated by SCDA through the **Welfare Benefit Project**.

Our close collaboration with Rother District Citizens Advice Bureau means we receive funding to deliver both specialist money advice services and advice under the Welfare Benefit Project on their behalf.

In collaboration with Eastbourne Citizens Advice, CA 1066 delivered **benefits advice to people on psychiatric wards** in East Sussex hospitals under a six-month project from 1 November 2020, funded by NHS Sussex Partnership, to provide 12 hours benefits advice each week by video link to people in hospital.

Combating Fuel Poverty

During the reporting period the charity again carried out local delivery of the **Energy Advice 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. Due to a reduction in the funding nationally for this work, our target for the reporting period was initially reduced to 92 sessions. Nonetheless, the team quickly got ahead

of target and we accepted an increased target part-way through the year. By the end of the period, the team provided 250 energy advice sessions under this programme.

In partnership with RetrofitWorks and the other 4 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, with support from our neighbours at Wealden Citizens Advice. 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 particular, the service has been replicated in West Sussex, where Arun & Chichester Citizens Advice are the lead partner under a programme funded by the **Energy Redress Scheme**. The programme also extends to Brighton and Hove. CA 1066 has been funded to provide training to Citizens Advice energy advisers across the region and set-up advice to the chief officers and project managers.

Together with a broad range of partners led by RetrofitWorks, CA 1066 was awarded pilot funding by the Department for Business, Energy and Industrial Strategy (BEIS) to develop a market disrupting model, known as **Warmer Sussex**, to influence people who are able to pay for energy efficiency measures to overcome the barriers to doing so. Phase 2 of the project, which involved testing the models previously developed in phase 1, continued to the end of current reporting period, when it was suspended. The expertise developed in this project led to the Warmer Sussex Board being invited to paper to the Chancellor of the Exchequer's post-Covid Economic Recovery Committee about stimulating the economy through domestic energy efficiency retrofits.

In the reporting year CA 1066 was active also in the **Fuel Voucher Scheme** for East Sussex. This scheme provides an object lesson in the kind of funding challenges which CA 1066 has to overcome on an almost weekly basis in order to support our clients who need it most. It is part of a wider distribution scheme for East and West Sussex and Brighton and Hove, supported by the first-tier local authorities. In April 2020 we were able to use the scheme to take some pressure off the Hastings Food Bank, which had been administering an N-Power funded scheme. The additional demand for food parcels presented by people self-isolating caused the Food Bank to ask us to take over this function. However, after less than two weeks the local demand fully depleted all the funding for Hastings. ESCC found some additional funding and the Trustee Board took emergency action to transfer the funds to get the scheme moving again. In partnership with Arun and Chichester Citizens Advice we made a successful bid to the Energy Redress Scheme for funding to cover vouchers in quarter 2. Funding was provided by DEFRA via ESCC for Q3 and we successfully asked that the scheme be extended beyond households with prepayment meters to those with credit meters or alternative sources of fuel. In Q4 the scheme was funded by the DWP, again via ESCC.

In February 2021, the long-term project entitled Sustainable Housing in Inclusive Neighbourhoods ("**SHINE**"), came to a conclusion, successfully meeting its project goals. In this multi-million-euro project funded by the European Union, CA 1066 was invited to join two UK local authorities, a housing association and nine other lead partners in Belgium, France and Holland to develop a model for a neighbourhood-based domestic property renovation schemes to achieve energy-efficiency. The participation of CA 1066 as a lead partner demonstrated the capacity of our charity to engage with and to deliver at the highest levels in the voluntary sector not only at a local and regional level but also at the supra-national level.

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 chief officer took a lead, together with the chief officer of Seaview in co-ordinating a working group on behalf of the Hastings Community Network Executive to share resources on how clients could access devices, free wifi and free and low cost training. Under funding provided by the National Lottery CA 1066 was able to employ a digital inclusion officer to take this work forward with local partners.

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 **£1,639,765**
- Public value **£12,685,987**
- Benefits to individuals **£9,372,991**
- Improved emotional wellbeing **£9,528,865**

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 2020 leadership self-assessment review, 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 frequent reviews of its structure.

The ongoing response to the rapidly changing emergency situation caused by COVID-19 means that staffing structures are likely to remain fluid for some time to come in response to developing 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 43 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 43 volunteers active during the year and they contributed 17,888 hours of their time (2020 – 44 volunteers and 15,840 hours). Calculated on the basis of a living wage of £9.50 per hour, this has an estimated financial value of £169,936. 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.

At the end of the reporting period, the Covid-19 pandemic meant that fewer volunteers were able to continue working for the service. But many gave many more hours than one day a week, working remotely. As a result, CA 1066 was able to play a significant role in the community response to the pandemic, responding to 25% more calls (over 1000 clients) in the first three months following lockdown.

FINANCIAL REVIEW

The total incoming resources for CA 1066 for the year were £472,487 (2020 - £366,884). The exceptional increase in income was due additional project funding relating to the pandemic response.

Of the total expenditure of £430,908 (2020 - £342,404), the total amount of charitable expenditure on direct charitable activity was £430,908 (2020 - £342,404) across the range of projects operated by the Bureau.

At the year end the charity's total funds stand at £133,971 (2020: £92,392) of which all is unrestricted.

Principal 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 the smallest local authority core grant of any Citizens Advice bureau in East Sussex and one of the smallest nationally.

This core grant from Hastings Borough Council, which has suffered a 56% drop in real terms since 2013, 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.

Investment Policy

As provided at clause 4.19 of its Memorandum 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 £133,971. 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 recognised the risk created by carrying lower reserves and they implemented changes to the staff structure and practice and took other measures to restore the balance between income and expenditure and to rebuild reserves.

During 2020-21, as a result of unforeseen and exceptional circumstances, the charity was able to achieve a budget 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.

PLANS FOR THE FUTURE

Within the context of the challenging economic environment the Board is pleased with the efforts of CA 1066 during the year to deliver the best possible services despite the 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, particularly since the start of the Covid-19 pandemic.

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 ongoing issues with funding and with the pandemic have taken up much of the time of the management team in 2020 - 21 and the fact that funding for core CA 1066 services is reviewed on a two-yearly basis 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.

In setting the budget for 2020 - 21, the Board had to meet the challenge of starting the year with fewer grants than the previous year. 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 been inadequate and that it has not been made up sufficiently by funds generated by special projects. They have taken steps to address that.

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.

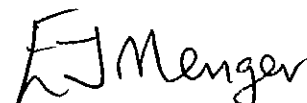
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

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 2 December 2021 and signed on behalf of the Board:


Christopher Maynard
Chair

Elizabeth Menger
Treasurer



8 December 2021

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CITIZENS ADVICE 1066

FOR THE YEAR ENDED 31 MARCH 2021

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 2021.

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.

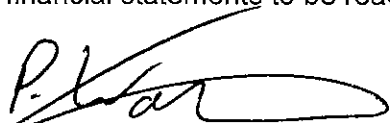
Independent examiner's statement

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.



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

Date:13-12-2021.....

BALANCE SHEET

(including statement of financial position)

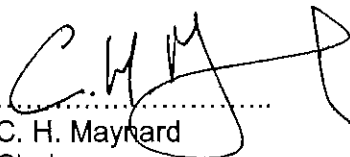
As at 31 March 2021

	Note	Total 2021 £	Total 2020 £
Fixed Assets			
Tangible Fixed Assets	12	<u>15,356</u>	<u>24,129</u>
Current Assets			
Debtors	13	63,694	85,305
Cash at bank and in hand		<u>157,456</u>	<u>37,129</u>
		221,150	122,434
Liabilities			
Creditors - amounts falling due within one year	14	<u>(67,535)</u>	<u>(47,171)</u>
Net Current Assets		<u>153,615</u>	<u>75,263</u>
Provisions for liabilities	15	<u>(35,000)</u>	<u>(7,000)</u>
Net assets	16	<u>133,971</u>	<u>92,392</u>
Funds of the Charity			
Unrestricted funds	17	133,971	92,392
Restricted Funds	17	-	-
		<u>133,971</u>	<u>92,392</u>

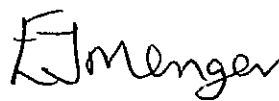
For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 22 to 31 form part of these financial statements

The financial statements were approved and authorised for issue by the Board on 2 December 2021 and signed on their behalf by:



.....
C. H. Maynard
Chair



.....
E. Menger
Treasurer

Company Registration No: 2923647; Charity Registration No: 1039704

STATEMENT OF FINANCIAL ACTIVITIES

(including income and expenditure account)

For the year ended 31 March 2021

	Note	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
Income from:	1b				
Donations and legacies	2	996	-	996	19,137
Charitable activities	3	212,078	254,812	466,890	338,880
Other (including fundraising)	4	4,601	-	4,601	8,867
Total Income		<u>217,675</u>	<u>254,812</u>	<u>472,487</u>	<u>366,884</u>
Expenditure on:					
Charitable activities	5	172,063	258,845	430,908	342,404
Total Expenditure		<u>172,063</u>	<u>258,845</u>	<u>430,908</u>	<u>342,404</u>
Net movement in funds for the year		45,612	(4,033)	41,579	24,480
Transfers between funds	17	(4,033)	4,033	-	-
Other gains / (losses)					
Net movement in funds for the year		<u>41,579</u>	<u>-</u>	<u>41,579</u>	<u>24,480</u>
Reconciliation of funds:					
Balances brought forward	17	<u>92,392</u>	<u>-</u>	<u>92,392</u>	<u>67,912</u>
Balances carried forward	17	<u>133,971</u>	<u>-</u>	<u>133,971</u>	<u>92,392</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 2020 £	Total funds 2019 £
Income from:				
Donations and legacies	19,137	-	19,137	501
Charitable activities	232,108	106,772	338,880	400,111
Other (including fundraising)	8,867	-	8,867	7,279
Total Income	<u>260,112</u>	<u>106,772</u>	<u>366,884</u>	<u>407,891</u>
Expenditure on:				
Charitable activities	217,905	124,499	342,404	417,904
Other	-	-	-	-
Total Expenditure	<u>217,905</u>	<u>124,499</u>	<u>342,404</u>	<u>417,904</u>
Net movement in funds for the year	42,207	(17,727)	24,480	(10,013)
Transfers between funds	(15,659)	15,659	-	-
Other gains / (losses)	-	-	-	(576)
Net movement in funds for the year	26,548	(2,068)	24,480	(10,589)
Reconciliation of funds:				
Balances brought forward	<u>65,844</u>	<u>2,068</u>	<u>67,912</u>	<u>78,501</u>
Balances carried forward	<u>92,392</u>	<u>-</u>	<u>92,392</u>	<u>67,912</u>

STATEMENT OF CASH FLOW

As at 31 March 2021

	2021 £	2020 £
Net cash used in operating activities		
Net movement in funds for the reporting period	41,579	24,480
Adjustments for:		
Depreciation Charges	8,773	7,039
Decrease/(Increase) in debtors	21,611	25,045
Increase/(Decrease)/increase in creditors	48,364	(18,373)
	120,327	38,191
Cash flows from investing activities		
Purchase of fixed assets	-	(3,704)
Proceeds of fixed asset disposals	-	-
	-	(3,704)
Total net cash (used by)/provided by operating and investing activities	120,327	34,487
Cash and cash equivalents at the beginning of the year	37,129	2,642
Total cash and cash equivalents at the end of the year	157,456	37,129

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

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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 (contd.)

For the year ended 31 March 2021

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 as they were received.

iv) Gifts and 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.

d) Fixed assets and depreciation

Fixed assets are included at cost. Items are capitalised if their value is over £1000.

NOTES TO THE FINANCIAL STATEMENTS (contd.)

For the year ended 31 March 2021

Depreciation is charged on a straight-line basis on the costs of the assets over their estimated useful lives as follows:

Land and Buildings	- 5 years
Fixtures, fittings and equipment	- 3 years
Computers	- 3 years

The depreciation policy has been reviewed in accordance with FRS 102 and we have increased the capitalisation value from £500 to £1000. Fixed assets with a value of less than £1000 have been written off in the year.

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 2021 £	Total 2020 £
Voluntary income				
Donations	996		996	19,137
	<u>996</u>	<u>-</u>	<u>996</u>	<u>19,137</u>

NOTES TO THE FINANCIAL STATEMENTS (contd.)

For the year ended 31 March 2021

3. Income from Charitable Activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Energy Advice Programme		21,000	21,000	15,000
Financial Capability		25,006	25,006	3,672
Hastings Borough Council	38,174	-	38,174	41,340
Help to Claim (via National CA)		38,352	38,352	35,140
Foreshore Trust (Law Clinics)		-	-	442
Money Advice Service		74,765	74,765	52,518
SHINE (Interreg 2 Seas)	30,678		30,678	63,713
East Sussex County Council (Warm Home Check Service)	110,675		110,675	112,405
Department for BEIS (Warmer Sussex)	-		-	14,400
BEIS Remote Working (National CA)	6,545	-	6,545	-
National Lottery – COVID Response	-	88,487	88,487	-
Energy Development Programme - Sussex	13,656	-	13,656	-
Charities Aid Foundation	5,000		5,000	
Sussex Community Foundation	5,000		5,000	
Sussex Police	500		500	
NHS Benefits		7,202		
Other Grants	1,850		9,052	250
	<u>212,078</u>	<u>254,812</u>	<u>466,890</u>	<u>338,880</u>

4. Other Income

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Activities for generating funds				
Other income	4,601	-	4,601	8,857
Miscellaneous Income	-	-	-	10
	<u>4,601</u>	<u>-</u>	<u>4,601</u>	<u>8,867</u>

NOTES TO THE FINANCIAL STATEMENTS (contd.)

For the year ended 31 March 2021

5. Expenditure on charitable activities by fund

Charitable Activity	Unrestricted	Restricted	Total 2021	Unrestricted	Restricted	Total 2020
	£	£	£	£	£	£
Generalist Advice and Information	51,848	-	51,848	53,244	-	53,244
Debt and Benefits Advice	-	114,811	114,811	-	106,893	106,893
Energy Projects	120,215	21,930	142,145	160,410	14,696	175,106
Financial Capability	-	25,942	25,942	-	-	-
National Lottery - COVID Response	-	88,686	88,686	-	-	-
NHS Benefits	-	7,476	7,476	-	-	-
Sundry Projects	-	-	-	4,251	2,910	7,161
	<u>172,063</u>	<u>258,845</u>	<u>430,908</u>	<u>217,905</u>	<u>124,499</u>	<u>342,404</u>

6. Analysis of expenditure on charitable activities - Current Year

	Basis of Allocation* / Apportionment**	Generalist Advice and Information	Debt and Benefits Advice	Energy Projects	Financial Capability	National Lottery COVID Response	NHS Benefits	Total 2021	Total 2020
		£	£	£	£	£	£	£	£
Direct costs:									
Salaries	Direct*	9,485	85,343	109,511	19,903	36,449	6,698	267,389	219,511
Staff & volunteers	Direct*	234	336	(305)	-	-	-	265	13,743
Other costs	Direct*	27,846	9,250	14,5188	3,000	42,540	-	97,154	31,190
Support costs	Staff/volunteer hours**	14,283	19,882	18,421	3,039	9,697	778	66,100	77,960
		<u>51,848</u>	<u>114,811</u>	<u>142,145</u>	<u>25,942</u>	<u>88,686</u>	<u>7,476</u>	<u>430,908</u>	<u>342,404</u>
Support Costs:									
Salaries	Staff/volunteer hours**	1,165	559	752	-	-	-	2,476	
Staff & volunteers	Staff/volunteer hours**	134	137	112	20	78	6	487	
Office costs	Staff/volunteer hours**	5,924	8,326	7,726	1,178	3,692	290	27,136	
Premises costs	Staff/volunteer hours**	5,043	8,302	7,769	1,321	4,211	341	26,987	
Governance costs	Staff/volunteer hours**	1,768	2,280	1,808	449	1,528	125	7,958	
Other costs	Staff/volunteer hours**	249	278	254	71	188	16	1,056	
		<u>14,283</u>	<u>19,882</u>	<u>18,421</u>	<u>3,039</u>	<u>9,697</u>	<u>778</u>	<u>66,100</u>	

NOTES TO THE FINANCIAL STATEMENTS (contd.)

For the year ended 31 March 2021

7. Analysis of expenditure on charitable activities - Prior Year

	Basis of Allocation* / Apportionment**	Generalist Advice and Information	Debt and Benefits Advice	Energy Projects	Financial Capability	National Lottery COVID Response	Sundry Projects	Total 2020	Total 2019
		£	£	£	£	£	£	£	£
Direct costs:									
Salaries	Direct*	21,526	83,681	112,882	-	-	1,422	219,511	275,179
Staff volunteers	& Direct*	4,728	1,067	7,948	-	-	-	13,743	6,163
Other costs	Direct*	(449)	1,171	26,217	-	-	4,251	31,190	59,973
Support costs	Staff/volunteer hours**	27,439	20,974	28,059	-	-	1,488	77,960	76,589
		53,244	106,893	175,106	-	-	7,161	342,404	417,904

Support Costs:

Salaries	Staff/volunteer hours**	4,922	3,593	4,275	-	-	312	13,102
Staff volunteers	& Staff/volunteer hours**	368	276	392	-	-	5	1,041
Office costs	Staff/volunteer hours**	12,968	9,888	12,753	-	-	855	36,464
Premises costs	Staff/volunteer hours**	7,888	6,066	8,591	-	-	310	22,855
Governance costs	Staff/volunteer hours**	454	445	888	-	-	1	1,788
Other costs	Staff/volunteer hours**	839	706	1,160	-	-	5	2,710
		27,439	20,974	28,059	-	-	1,488	77,960

8. Net increase in funds for the year

	2021	2020
	£	£
This is stated after charging:		
Operating leases – land and buildings	5,000	1,250
Operating leases – other	1,716	1,395
Independent Examiners' remuneration:		
- Independent Examination	1,050	1,050
Depreciation charge	8,773	7,039

NOTES TO THE FINANCIAL STATEMENTS (contd.)

For the year ended 31 March 2021

9. 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 (2020 - £nil) were reimbursed to members of the Trustee Board

10. Staff Costs

	2021 £	2020 £
Wages and salaries	249,079	219,415
Social security costs	15,353	9,037
Pension costs	5,433	4,161
	<u>269,865</u>	<u>232,613</u>

11. Employees

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

	2021	2020
Administration	-	-
Operational staff	13	9
	<u>13</u>	<u>9</u>

No employee received remuneration amounting to more than £60,000 in the period
(2020: None)

12. Fixed Assets

	Land & Buildings	Computer Equipment	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2020		34,128	-	63,189
	29,061			
Additions	-	-	-	-
Disposals	-	-	-	-
	<u>29,061</u>	<u>34,128</u>	<u>-</u>	<u>63,189</u>
Cost 31 March 2021		34,128	-	63,189
	29,061			
Depreciation 1 April 2020	7,893	31,167	-	39,060
Charge for the year	5,812	2,961	-	8,773
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disposals	-	-	-	-
	<u>13,705</u>	<u>34,128</u>	<u>-</u>	<u>47,833</u>
Depreciation 31 March 2021		34,128	-	47,833
	15,356	-	-	15,356
NBV as at 31 March 2021	<u>15,356</u>	<u>-</u>	<u>-</u>	<u>15,356</u>
	<u>21,168</u>	<u>2,961</u>	<u>-</u>	<u>24,129</u>
NBV as at 31 March 2020	<u>21,168</u>	<u>2,961</u>	<u>-</u>	<u>24,129</u>

NOTES TO THE FINANCIAL STATEMENTS (contd.)

For the year ended 31 March 2021

13. Debtors

	2021 £	2020 £
Debtors	45,062	42,523
Prepayments	-	1,202
Accrued Income	18,632	41,580
	<u>63,694</u>	<u>85,305</u>

14. Creditors - amounts falling due within one year

	2021 £	2020 £
Creditors	56,503	27,414
Accruals	6,032	19,757
Deferred Income	5,000	-
	<u>67,535</u>	<u>47,171</u>

15. Provision for liabilities

	2021 £	2020 £
The trustees consider it prudent to build up a provision for liability for repairs under the lease of premises occupied by the charity.	35,000	7,000
Since the balance sheet date, the landlord has indicated an intention to commence a multi-year programme of external repairs with a significant overall budget.		

16. Analysis of net assets between funds

	2021			2020
	Unrestricted	Restricted	Total	
	£	£	£	£
Tangible Fixed Assets	15,356	-	15,536	24,129
Current Assets	221,150	-	221,150	122,434
Current Liabilities & Provisions	(102,535)	-	(102,535)	(54,171)
	<u>133,971</u>	<u>-</u>	<u>133,971</u>	<u>92,392</u>

NOTES TO THE FINANCIAL STATEMENTS (contd.)

For the year ended 31 March 2021

17. Movements in funds - Current Year

	1 Apr 2020	Income	Expenditure	Transfers	31 Mar 2021
	£	£	£	£	£
Restricted Funds					
MASDAP	-	74,765	(76,477)	1,712	-
Financial Capability	-	25,006	(25,942)	936	-
Help to Claim (via National Citizens Advice)	-	38,352	(38,334)	(18)	-
Energy Advice Programme	-	21,000	(21,930)	930	-
COVID Response (National Lottery)		88,487	(88,686)	199	
NHS Benefits		7,202	(7,476)	274	
Total Restricted Funds	-	254,812	(258,845)	4,033	-
Total Unrestricted funds	92,392	217,675	(172,063)	(4,033)	133,971
Total Funds	92,392	472,487	(430,908)	-	133,971

18. Movements in funds - Prior Year

	1 Apr 2019	Income	Expenditure	Transfers	Other gains/ (losses)	31 Mar 2020
	£	£	£	£	£	£
Restricted Funds	-					
MASDAP	-	52,518	(63,584)	11,066	-	-
Financial Capability	-	3,672	(380)	(3,292)	-	-
Help to Claim (via National Citizens Advice)	-	35,140	(42,929)	7,789	-	-
Energy Advice Programme	-	15,000	(14,696)	(304)	-	-
Law Clinics	2,068	442	(2,910)	400	-	-
Total Restricted Funds	2,068	106,772	(124,499)	15,659		-
Total Unrestricted funds	65,844	260,112	(217,905)	(15,659)		92,392
Total Funds	67,912	366,884	(342,404)	-		92,392

NOTES TO THE FINANCIAL STATEMENTS (contd.)

For the year ended 31 March 2021

19. Purpose and nature of restricted funds

- MASDAP: a Debt Advice Project (2016-22) 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).
- Financial Capability has two funding streams: East Sussex County Council through the Debt and Welfare Benefit Project to provide generalist debt advice to people impacted by Covid-19. Also, the We Are Digital project funded by Orbit Housing Association to provide support to mainly Orbit tenants in improving their financial capability.
- Energy Advice Programme funded via the national Citizens Advice service to help people cut their energy bills and get financial support.
- The National Lottery awarded £88,487 for adaptations to the Magnet Centre premises to give the interview rooms greater resistance to Covid-19 transmission and for additional support for staff and volunteers, including additional IT and phone equipment.

20. 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 £5,433 (2020 £4,161). There were no contributions payable or outstanding at the year end.

21. 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.

22. Operating Lease commitments

At 31 March 2021 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 £6,716

Later than one year and not later than five years £18,040

Later than five years £ nil.

23. Related party transactions

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