



CITIZENS ADVICE 1066

**ANNUAL REPORT
& FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2024

Registered Charity number 1039704

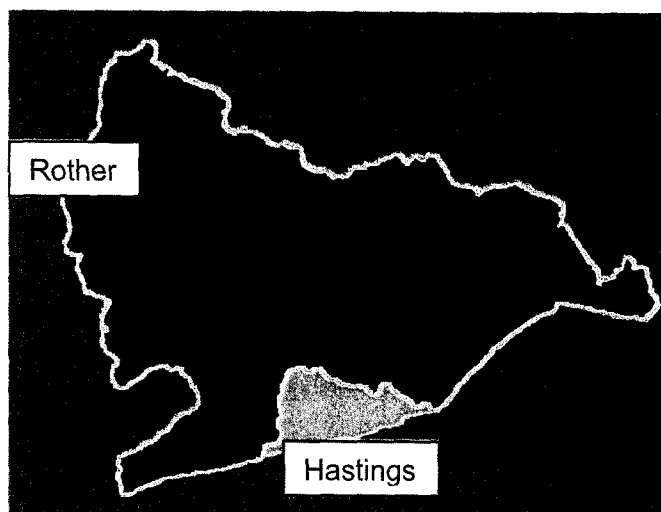
Company number 2923647

ANNUAL REPORT & FINANCIAL STATEMENTS

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Where Citizens Advice 1066 operates

Digital exclusion is not a problem that will solve itself. It is an ongoing challenge ...

Baroness Stowell of Beeston,
Chair of the House of Lords Communications and Digital Committee
October 2023

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 2024. 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 (Incorporated in England & Wales).
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
Auditors:	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	Apr 2023
Simon Jones	Trustee	Co-option	Nov 2022	Nov 2023
Connor Winter	Trustee	Election at AGM	Mar 2023	Nov 2023
Geoff Munn	Trustee	Co-option	Nov 2023	
Sommy Ikedinma	Trustee	Co-option	May 2024	

*Reappointed as Treasurer on 21st May 2024

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
Patricia Mockridge	Operations 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”).

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 2024, the company had 12 members (2023 – 14 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.

General Meetings

During the reporting period the charity held one Annual General Meeting, on 28 February 2024. No other General Meetings were held.

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. Salaries of key managers on the staff are agreed by the HR Committee with reference to comparable salaries paid in the sector.

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.

After receiving advice from the Centre for Charity Effectiveness, at the end of the reporting year CA 1066 decided to broaden the base of the organisational support it can draw upon by joining the National Council for Voluntary Organisations for the first time and also the Association of Chief Executives of Voluntary Organisations.

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 continued survival depends in part upon 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 leases approximately 4,453 ft² (413.7 m²) of office and ancillary space at the Magnet Centre, 1 Christ Church Courtyard, London Road, St. Leonards-on-Sea; and approximately 2,352 ft² (218.53 m²) at 41 St Leonards Road, Bexhill-on-Sea (of which approximately 1/3 comprises basement areas which are not adapted for office use).

The lease of the Magnet Centre expires in January 2029 and the lease of 41 St Leonards Road expires in September 2035. Both leases contain break clauses exercisable by the charity. We enjoy good relationships with the landlords of both premises.

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.

In addition, the charity has temporary arrangements at various locations across Hastings and Rother for the delivery of outreach services.

Staff and volunteers

In the course of the reporting year, CA 1066 employed 25 paid staff and we had 49 volunteer advisers and others in voluntary roles.

Merger of services across Hastings and Rother

The formal transfer of assets and liabilities from our sister charity, the Rother District Citizens Advice Bureau ("RDCAB") took place in the year preceding the year of account. The operations of the two bureaux have been integrated successfully to create a single service across the combined local authority districts of Hastings and Rother. RDCAB was dissolved via voluntary strike-off on 12 December 2023.

Without limiting the channels for remote delivery, the trustees are firmly committed to maintaining the local connections of the charity and it remains their policy to facilitate the delivery of advice and assistance at permanent centres in St Leonards and in Bexhill and at outreach venues across the principal areas of benefit for clients who will benefit from face-to-face contact.

Partnerships, thought leadership and sharing best practice

CA 1066 works in close partnership with other local Citizens Advice bureaux across East Sussex through the consortium group Citizens Advice East Sussex Limited, of which it is a member, and with local Citizens Advice bureaux 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.

The charity provides effective local leadership where necessary and it has grown successfully into the role of anchor organisation both in Hastings and in Rother. It has taken a lead in developing the new Hastings Integrated Community Team, which is part of the wider Sussex Integrated Care Strategy, feeding in information to develop the data sets which drive understanding of the local demographics, health needs, social determinants and wider determinants of health. The CEO plays an increasingly important part in the Local Strategic Partnerships in both areas, which bring together leaders from the public, private/business, community and voluntary sector and which have statutory responsibility for developing and overseeing delivery of the local Sustainable Community Strategies. As a co-chair of Hastings Community Network Executive, the CEO is also a vice-chair of the Hastings Town Board.

CA1066 has also led the development of Community Response Hubs in Hastings and in Rother to provide support, learning and co-ordination for organisations working in the anti-poverty field.

The CEO was asked by Citizens Advice to support the chair of the Hertfordshire consortium with information about our collaborative working on funded projects across Sussex, which is a testament to the leadership of CA1066 in field of partnership working.

Alongside the chief officer at Arun and Chichester Citizens Advice, the CEO has also been working to support the Essex Citizens Advice Consortium and London Consortium in developing service delivery and a positive proposition for providing energy advice across the whole area covered by the UK Power Network. Together, they presented to the national association's energy advice community of practice on our development activity in linking fuel poverty and low carbon transition advice in this increasingly important field.

In turn, the charity has benefitted from support from Citizens Advice Northumberland in devising elements of the Universal Healthcare project.

Members of the team presented to the ESCC Financial Inclusion Steering Group best guidance practice for supporting residents facing digital exclusion.

The University of Sussex asked the charity to perform the role of impact champion on a digital inclusion and health outcomes research project and the NHS Sussex Chief Medical Officer asked the CEO to write a paper on the potential to support social prescribers through the network of local Citizens Advice Bureaux across Sussex.

At the request of the Trussell Trust, the CEO supported a local Citizens Advice Bureau in Surrey to develop their outcome evidence for their Food Bank project.

For two years running, CA1066 has co-chaired a successful and influential Low Carbon Conference for the South East Region, with speakers and attendees from central government, national charities and major utility companies.

Further details of such projects and the partners with whom the charity has been working, are detailed in the section of this report on Special Projects.

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.

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

CA 1066 does not have any trading subsidiaries.

The charity 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.

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 2023 - 2024

A major theme which is evident from this year's report is the extent to which the charity has bounced back from the nadir of its fortunes in recent times, in the later part of the last decade. It employs more staff, it manages a larger budget than ever before, and the public value it delivers has increased from approximately £13.5 million to over £31 million.

Other significant themes 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, in particular translating policies aimed at achieving the net zero agenda into practical actions on the ground and in supporting the integration of health and social care.

Charitable Activities

The charitable activities of CA 1066 are carried out and its funds are expended wholly within the United Kingdom. It 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:

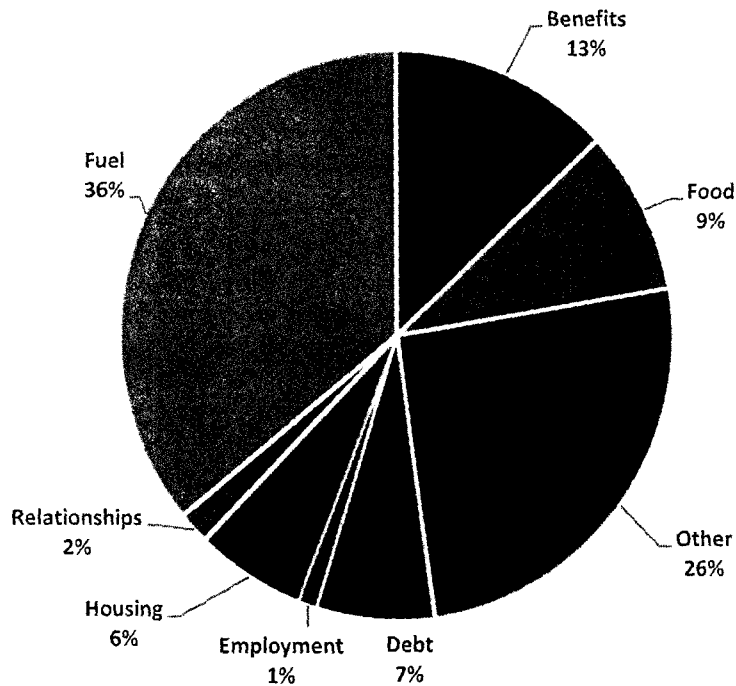
- **Unique Clients** – individual clients who are counted once only during the period;
- **Client Issues** – client enquiries may include more than one issue e.g. employment rights and tax credit entitlement, or clients may return in the period with new enquiries.
- **Client Contacts** – contact with clients by phone, letter, email, or in person.

The data generated by the system shows that during the 2023-2024 reporting period, CA 1066 dealt with 9,508 **Unique Clients** (9,036 – 2022-23). That represents some 5.2% of the combined populations of Hastings and Rother District local authority areas. These clients presented with **29,522 distinct client issues (20,469 – 2022-23)**. The charity responded through **17,099 client contacts** (16,109 – 2022-23).

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: 62% 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 3,834 client issues, (2022/23 – 3,198). This category accounted for 13% (16% in 2021-2022) of all client issues over the year, despite the transfer of the Help To Claim contract to our sister charity, Citizens Advice Eastbourne.

Key Issues 2023 - 2024



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 5002 (3,387 in 2022-23).

In part, the proportion of these issues in our caseload is a function of specific project funding the charity receives to respond to fuel poverty in particular, 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 78% of surveyed clients stating they were likely or very likely to recommend the service provided in 2023-24.

The pressures of high demand, and the consequent extended waiting times for an appointment, continue to impact the service. They create the most significant challenge and waiting times are principal cause for client dissatisfaction. Measures to manage demand and client expectations continue to be explored and implemented.

During the period covered by this report we received seven formal complaints. These were resolved by supervisors and managers meeting the people who had experienced difficulties, predominantly in accessing the service, and ensuring their advice issue had been resolved and they knew about all the different channels into the service.

The General Advice Service

The General Advice Service faced sustained pressure throughout the reporting period with daily carry over numbers at the beginning of the reporting period reaching over 200. As a result, waiting times for telephone call backs to clients had grown from 10 to 12 working days where the client was facing a non-urgent need, before being squeezed back down to 9 days towards the end of the period. 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.

Digital inclusion work as continued to be an important area within the general advice service, in particular supporting clients who need assistance to get online. We continue to work with Tech Resort CIC to distribute devices and to provide coaching.

The **Additional Measures/Shielding Group** funded by ESCC pays for the financial capability team's work within the General Advice Service. A measure of the success of the project was the funding was extended for a further 12 months after the end of the reporting year, albeit with a slight reduction of 9.6%.

Outreach Services were established in Battle, at Bexhill Food Bank, Hastings Food Bank and in Rye. CA1066 continued to explore outreach possibilities as part of the Sussex Outreach partnership, with the Job Centre and with the Library Service.

A dedicated outreach supervisor was assigned in order to support and develop taking the charity out into the community. Specific small scale outreach projects were developed with East Sussex County Council Family hubs, Fellowship of St Nicolas vulnerable parents' group, Woodlands Hospital, the Interventions Alliance (The Probation Service provision for women in Hastings), Seaview and Hastings Community Information Hub (run by Hastings HEART). The outreach work which has been developed in the Rother District will embed this work further in the service offer 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 (an arm's-length body sponsored by the Department for Work and Pensions, "MaPS") and paid via a sub-grant from national Citizens Advice. The current contract is a 2-year agreement to March 2025, which funds one FTE adviser to assess and deliver multi-channel debt advice to 215 clients per year. In July 2023, the charity had a visit from the contract manager, who praised the team's delivery against the contract, including client numbers, balance of casework and advice and quality.

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

Social Policy, Research and Campaigns

Our CEO is 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.

In August 2023 the charity co-published published a Citizens Advice East Sussex Cost of Living report. This was presented to the ESCC Financial Inclusion Steering Group where it was very well received, and we have been asked by the partnership manager at NHS Sussex to produce something similar on a quarterly basis.

Huw Merriman MP and Sally-Ann Hart MP each visited the Magnet Centre in October 2023 to receive briefings and exchange views with staff and volunteers about the most pressing issues our clients are facing. It is pleasing to have a good rapport with our local members of parliament and the meetings led to positive exchanges on a number of areas.

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.

Our Food Bank adviser in Rother noticed that clients with joint custody arrangements have not been receiving sufficient benefits to support looking after their children 50% of the time. We have been collating data, case studies and linking up with partners: the National Association, the Child Poverty Action Group, the two local MPs, the Citizens Advice Coastal Towns group and CAES to draw attention to this.

Following on from the commentary which CA1066 provided to the Financial Times in relation to the budget on 15 March 2023, in November 2023 the charity was again approached by the FT for comment on the Long Term Towns Fund. The CEO was quoted in the online edition of the newspaper.

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 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 £453,112 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. In urgent cases, the charity has been able to make direct interventions with financial support to prevent evictions and to avoid other legal actions against clients.

Tackling Fuel Poverty Together

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 an energy advice project 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 leads 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. CA1066 managed to over-achieve its targets consistently. The success of this project has led to the being extended for a further year, to April 2025.

In partnership with Arun & Chichester Citizens Advice we were successful in a bid for further **Energy Redress Funding** to support two energy advisers, one within the CAB offices in Eastbourne, but reporting to CA 1066, the other working across Rother District. The funding also helped train some frontline NHS workers.

In another innovative project, **Tackling Fuel Poverty Together**, delivered in association with Arun and Chichester Citizens Advice and funded by a group of utility companies (SGN, UK Power Networks and Southern Water), the charity provides wrap-around, holistic advice including energy, other debts and benefits advice to vulnerable people who might otherwise struggle with their bills.

Southern Gas Network also extended its temporary funding for the provision of energy advice in **Community Warm Spaces** across East Sussex from the previous reporting period up to mid-June 2023. This is an ongoing project. It also covered the cost of distributing small energy efficiency measures such as LED lightbulbs, radiator reflectors and slow cookers.

CA1066 is the lead partner in the **Local Energy Advice Demonstrator** project funded by “Greater South East Net Zero Hub”, which is a consortium of 11 Local Enterprise Partnerships which is, in turn, funded by the Department for Energy Security and Net Zero (“DESNZ”). The pilot project comprises a 2-year agreement which aims to engage 530 hard-to-reach and hard-to-treat households in rural Rother in taking and acting on retrofit advice on physical measures they can take to make their homes warmer, greener, and cheaper to heat. The funding also contractors to undertake retrofit assessments of clients’ homes. The charity had good support from officers of Rother District Council in mobilising this project in Eastern Rother.

UK Power Networks (Operations) Ltd agreed to provide a £700,000 grant for delivery of **Vulnerability Services** to a consortium of which Arun and Chichester Citizens Advice is the lead partner. The main grant target for this new project is to reach 8,976 clients for “in-depth” advice and 3,432 clients for basic advice to customers in West Sussex, East Sussex and Essex who may be in or at risk of fuel poverty or at risk of being left behind in the transition to net zero. CA1066 was an active partner in the negotiations for the grant, and it receives a sub-grant for the employment of 17.2 FTE adviser posts across East Sussex.

With partners in the Community Response hubs and the ESCC fuel poverty co-ordinator, CA 1066 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.

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 **Sussex Energy Partnership** comprises all 7 local Citizens Advice Bureaux across East and West Sussex and Brighton and Hove. We managed to overcome the disappointing loss of funding for 2023-24 from NACAB by finding replacement funding. The partnership works to develop the capacity of partners whose work on fuel poverty is less advanced. CA1066 agreed to support the other 4 bureaux in East Sussex by employing trained energy advisers who will be located within their local teams.

Separately, the **Partnership for People and Place** is a pilot project targeting fuel-poor households in St Leonards in order to reduce health inequalities and reduce carbon emissions. CA1066 is working together with ESCC and HBC, Partnership for People and Place and the pilot is funded by the Department for Levelling Up, Housing and Communities (DLUHC).

Universal Healthcare

CA1066 continued working with NHS Sussex and London University of the South Bank on a high-profile project assessing health inequalities and equity in accessing healthcare. Hastings is one of several research areas across the country. Our specific challenge is to lead a group to support Primary Care providers to refer people with respiratory illness into fuel poverty programmes.

Funding is provided under an agreement with the NHS Sussex Integrated Care Board (“ICB”) which is a statutory body for the delivery of healthcare services, established by NHS England which has taken over the previous commissioning responsibilities and duties of the former

NHS Clinical Commissioning Groups in Sussex. The ICB has a statutory duty to exercise its functions with a view to securing continuous improvement in the quality of services provided to individuals for or in connection with the prevention, diagnosis or treatment of illness; and it has a statutory duty to reduce inequalities between persons with respect to their ability to access health services, and between patients with respect to healthcare outcomes.

The charity is pleased to be part of this multi-organisation team which has brought together available research on the impact of fuel poverty on the NHS and which is carrying out pioneering work for the benefit of people in our client groups.

No Wrong Door

“No Wrong Door” is the umbrella label for our work with Hastings HEART, Seaview, Tech Resort CIC and other partner organisations locally to develop an effective digital platform (described as the Client Information Management & Multi-Agency Referral Platform) to support client journeys.

The project involves the use of a proprietary data management platform to analyse client data and to facilitate the efficient direction of clients towards appropriate sources of support and advice within CA1066 and, ultimately, across multiple agencies. A key part of the project is development of input templates which make the inputting of relevant data a simple and straightforward task. The team examined a number of different platforms, with varying degrees of functionality, on which the input templates can sit. Even at the prototype stage, the potential for this type of platform as a tool for greater efficiency was very encouraging.

Funding for this project was provided under an agreement with the NHS Sussex ICB which works in tandem with the Universal Healthcare project already described. It provides for further testing and evaluation of the prototype initiative.

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. In November 2023 CA1066 and Tech Resort made a joint presentation to ESCC Financial Inclusion Steering Group on best guidance practice for supporting residents facing digital exclusion.

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.

Multiply Programme

Towards the end of the reporting period CA1066 was approached by ESCC to undertake work for the Multiply Programme, a national programme to support an improvement in basic maths skills. This makes a good fit with the charity’s work with clients on budgeting. An initial cohort of 30 learners were supported up to the end of April 2024.

Bexhill Pop-Up Shop

In a further pilot development, CA1066 worked with Rother DC housing officers, Bexhill PCN social prescribers, Tech Resort and our own advisers to deliver a drop-in session in a shop in Western Road in Bexhill one afternoon a week. All partners considered the work successful in engaging local people. However, because the original venue suffered from lack of adequate privacy for clients, the pilot was re-located to the CA1066 premises at 40 St Leonards Road, where partner organisations attended weekly on Thursday afternoons to offer “drop-in” services to clients.

Trussell Trust

The charity’s partnership with Trussell Trust has provided funding for 2 FTE advisers to support people using the Food Banks in Hastings and Rother to reduce their dependency on fuel vouchers by generating household income 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.

Sainsbury Family Charitable Trusts

The charity provided a consultancy service on energy advice on a pilot basis for Sainsburys Family Charitable Trusts. The pilot was successful, and the exercise may be repeated in the winter of 2024/25.

Law Clinics

Changes to the legal aid system have led to there being no law firm in East Sussex offering civil legal aid, and only one in Brighton. Even if there were practitioners available, the financial eligibility criteria mean that civil legal aid is available only in a very small minority of cases. Anecdotal evidence suggests that local organisations such as Brighton Housing Trust have a 3-month waiting list for legal advice relating to housing. There is 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 trustees are confident that 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, the charity has struggled to find the administrative and managerial resources to bring it to fruition. Furthermore, in a survey of local law firms, only one firm offered assistance in *pro bono* work if CA1066 were to set up a law clinic.

To meet this challenge, the trustees agreed to apply to join the London Legal Advice Centre’s Advice Portal to be able to give access to clients to free legal advice and support in relation to a range of legal issues, including Welfare Benefits, Housing, Employment and Domestic Abuse.

Community Impact

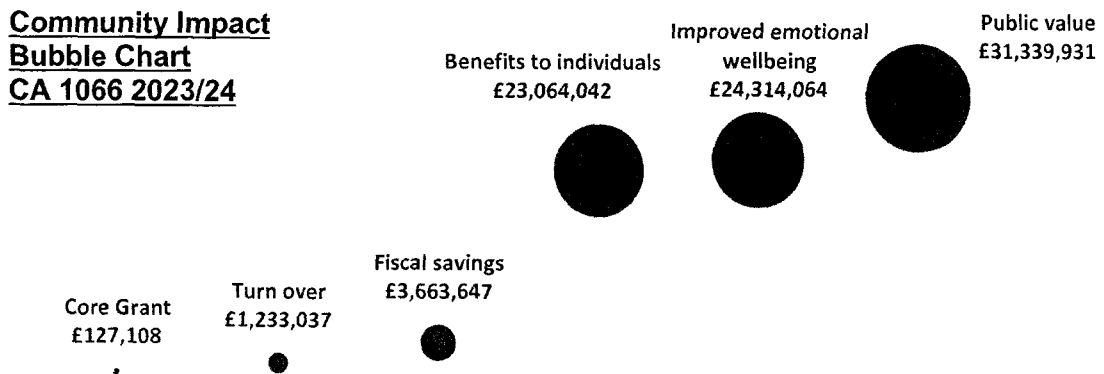
CA 1066 has the knowledge, skills and experience to make an impact where clients experience greatest need: most significantly in terms of preventing homelessness, maximising benefits and managing debts, including priority debts such as council tax and rent arrears outcomes. This generates tangible savings 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, which draws together evidence of the impact of all our activities. The benefits to the community can be expressed in money terms as:

- Fiscal savings **£3,663,647**
- Public value **£31,339,931**
- Benefits to individuals **£23,064,042**
- Improved emotional wellbeing **£24,314,064**

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



This represents a dramatic step change from previous years. There has been a greater than 200% increase in fiscal savings over the previous reporting period, which directly benefits local authority budgets. The public value return is nearly £300 for every £1 of core grant from our local authority stakeholders. The amount generated in monetary benefits to individuals has increased by more than 400%.

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 2023, conducted externally by Citizens Advice, the trustees were pleased to be able to demonstrate that the charity met the required outcomes against all measures. (The additional gradations under previous scoring system no longer apply, so it is no longer possible to achieve an “excellent” result.)

Staff

A decade ago, the charity was able to employ the equivalent of 15 full-time staff. In response to successive reductions in local authority support it had to undertake regular reviews of its structure and reductions in staff numbers.

Since 2019, when the complement of paid staff was reduced to 9, the temporary needs of the emergency response to the pandemic and, in particular, the adaptation of the charity to undertaking more special projects, has enabled annual increases in staff numbers to 13 in the year 2020/21; 15 in the year 2021/22; 16 in the year 2022/23; and 25 in the reporting year. The addition of new staff members has widened the diversity of the staff team significantly, which reflects the considered application of best practice in recruitment.

Unfortunately, the short-term, time-limited nature of most of the special projects means that staffing structures are likely to remain fluid in response to fluctuating needs and resources. Nonetheless, the trustees consider the charity is fortunate to have a dedicated and enthusiastic staff team.

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 42 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 42 volunteers active during the year and they contributed 16,161 hours of their time (2023 – 49 volunteers and 17,405 hours). Calculated on the basis of a living wage of £10.90 per hour, this has an estimated financial value of £176,154.

As well as their time, care and life experience, the volunteers ensure the local community stays an integral part of CA 1066, so that it is truly belongs to the society it serves.

Reportable Incidents

The Charity Commission requires charities to report adverse events, whether actual or alleged, which result in or risk significant harm to the charity's beneficiaries, staff, volunteers or others who come into contact with the charity through its work, significant loss of the charity's money or assets, significant damage to the charity's property or significant harm to the charity's work or reputation. CA1066 did not suffer any such serious incidents during the reporting period.

FINANCIAL REVIEW

The total incoming resources for CA 1066 for the year were £1,233,037 (2023 - £710,100). The exceptional increase in income was due primarily to additional project funding, but also the charity received a significant legacy.

Of the total expenditure of £972,344 (2023 - £687,120), the total amount of charitable expenditure on direct charitable activity was £972,344 (2023 - £687,120) across the range of projects operated by the Bureau.

At the year end the charity's total funds stand at £572,815 (2023: £312,121) of which £33,788 is restricted (2023: £39,237).

Funding Sources

The charity's main funders are shown in note 3 to the accounts. They include central government, local authorities and private sector organisations. CA 1066 did not receive income from outside the United Kingdom in the reporting period.

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 and Rother District CAB each enjoyed direct financial support from Hastings Borough Council and Rother District Council respectively. 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 23% for Rother District CAB whilst CA 1066 suffered an inflation-adjusted cut of some 74%.

Since the unification of the two services, Rother District Council has continued to provide funding at the same level as before. The trustees are very grateful to have received £85,000 from Rother District Council during the reporting year. This has enabled the service to attract more funding for services which benefit Rother residents such as the five day a week drop-in at the Bexhill office which is particularly beneficial for people who find it difficult to get to access services online.

Meanwhile, Hastings Borough Council had already decided to cease exercising its statutory powers to provide grant aid, with effect from April 2021. Instead, it channelled funding via a private charitable trust called the Foreshore Trust, of which the Borough Council is the sole trustee. The trustees are very grateful to have received £42,108 from the Foreshore Trust during the reporting year.

The income from these sources makes a crucial contribution 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.

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. Subsequently, however, the funding was rolled forward for a further six months on the same terms. The trustees believe there has been an unbroken record of core funding for the charity from Hastings Borough Council since 1939 and it would be a grave disappointment if that were to come to an end.

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 £539,028. The trustees aim to hold three months' expenditure as reserves. The trustees pay close attention to the balance between restricted and unrestricted reserves.

During 2023-24 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.

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. 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.

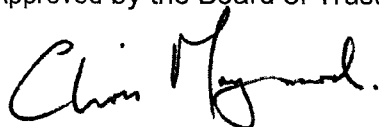
In so far as the trustees are aware:

- 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 *19 - 11 - 2024* and signed on behalf of the Board:



Christopher Maynard
Chair

Elizabeth Menger
Treasurer



AUDITOR'S REPORT

TO THE TRUSTEES OF CITIZENS ADVICE 1066

FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of Citizens Advice 1066 (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion

thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- We identified the laws and regulations applicable to the charity through discussions with management, and from our commercial knowledge and experience of the charity sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities SORP 2019, Charities Act 2011, Companies Act 2006, and data protection, anti-bribery, employment, environmental and health and safety legislation;
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team and the team remained alert to instances of non-compliance through the audit.

We assessed the susceptibility of the charity's financial statements to material misstatements, including obtaining an understanding of how fraud might occur; by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge or actual, suspected and alleged fraud;
- Considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we-

- Performed analytical procedures to identify any unusual or unexpected relationships;
- Tested journals entries to identify unusual transactions;
- Assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- Investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- Agreeing financial statement disclosures to underlying supporting documentation;
- Enquiring of management as to actual and potential litigation and claims;
- Reviewing correspondence with the Charity Commission, relevant regulators and the charity's legal advisors; and
- Reviewing minutes of trustee board meetings.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the

Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Finch FCA FCCA BFP (Senior Statutory Auditor)

Date: 4th December 2024

for and on behalf of

McPhersons CFG Ltd

Statutory Auditor

is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

McPhersons CFG Limited
23 St Leonards Road
Bexhill-on-Sea
East Sussex TN40 1HH

BALANCE SHEET

(including statement of financial position)

As at 31 March 2024

Fixed Assets

Tangible Fixed Assets	10	23,512	42,970
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Current Assets

Debtors	11	272,773	209,689
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Cash at bank and in hand		552,193	578,052
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		824,966	787,741
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Liabilities

Creditors - amounts falling due within one year	12	(163,166)	(380,501)
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Net Current Assets		661,800	407,240
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Provisions for liabilities	13	(112,497)	(138,089)
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Net assets	14	572,815	312,121
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Funds of the Charity

Unrestricted funds	15	539,027	272,884
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Restricted Funds	15	33,788	39,237
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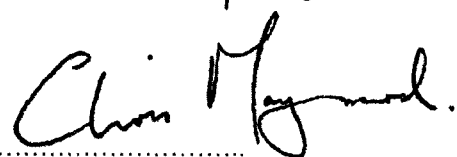
		572,815	312,121
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For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. For the year ending 31 March 2024 an audit is required by reason of section 144 of the Charities Act 2011.

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

19-11-2024 and signed on their behalf by:



C. H. Maynard
Chair



Elizabeth 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 2024

	Note	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
		£	£	£	£
Income from:					
Donations & legacies	2	118,841	-	118,841	1,780
Charitable activities	3	492,164	615,165	1,107,629	707,675
Other	4	6,567	-	6,567	645
Total Income		<u>617,872</u>	<u>615,165</u>	<u>1,233,037</u>	<u>710,100</u>
Expenditure on:					
Charitable activities	5	363,559	608,785	972,344	687,120
Total Expenditure		<u>363,559</u>	<u>608,785</u>	<u>972,344</u>	<u>687,120</u>
Net movement in funds for the year		254,313	6,380	260,693	22,980
Transfers between funds	15	11,831	(11,831)	-	-
Transfers from RDCAB at fair value	15	-	-	-	98,065
Net movement in funds for the year		<u>266,144</u>	<u>(5,450)</u>	<u>260,693</u>	<u>121,045</u>
Reconciliation of funds:					
Balances brought forward	15	<u>272,884</u>	<u>39,237</u>	<u>312,121</u>	<u>191,076</u>
Balances carried forward	15	<u>539,028</u>	<u>33,788</u>	<u>572,815</u>	<u>312,121</u>

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

Comparative figures prior year

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Income from:				
Donations and legacies	1,780	-	1,780	1,562
Charitable activities	360,661	347,014	707,675	566,395
Other (including fundraising)	645	-	645	2,439
Total Income	<u>363,086</u>	<u>347,014</u>	<u>710,100</u>	<u>570,396</u>
Expenditure on:				
Charitable activities	334,360	352,760	687,120	513,290
Other	-	-	-	-
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	4,024	(4,024)	-	-
Tfr from RDCAB at fair value	<u>50,954</u>	<u>47,111</u>	<u>98,065</u>	<u>-</u>
Net movement in funds for the year	83,704	37,340	121,045	57,106
Reconciliation of funds:				
Balances brought forward	<u>189,179</u>	<u>1,897</u>	<u>191,076</u>	<u>133,971</u>
Balances carried forward	<u>272,883</u>	<u>39,237</u>	<u>312,121</u>	<u>191,076</u>

STATEMENT OF CASH FLOW

As at 31 March 2024

	2024 £	2023 £
Net cash used in operating activities		
Net movement in funds for the reporting period	260,693	121,045
Adjustments for:		
Depreciation Charges	19,459	13,685
Decrease/(Increase) in debtors	(63,084)	(89,153)
Increase/(Decrease)/increase in creditors	<u>(242,927)</u>	<u>284,695</u>
Net cash (used by)/provided by operating activities	(25,859)	330,272
Fair value of fixed assets transferred from RDCAB	-	(47,111)
	<u>(25,859)</u>	<u>283,161</u>
Total net cash (used by)/provided by operating activities	(25,859)	283,161
Cash and cash equivalents at the beginning of the year	578,052	294,891
Total cash and cash equivalents at the end of the year	<u>552,193</u>	<u>578,052</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

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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 2024 (contd.)

b) Incoming resources

i) Grants receivable

Grants made to finance the activities of CA 1066 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 2024 (contd.)

d) Fixed assets and depreciation

Fixed assets purchased are included at cost. Items are capitalised if their value is over £1,000. Fixed assets transferred from Rother District CAB 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 2024	Total 2023
	£	£	£	£
Legacy received	116,603	-	116,603	-
Donations	2,238	-	2,238	1,780

In December 2023 a Bexhill resident who had previously volunteered at the local CAB office kindly remembered the bureau in her will, with the sum of £116,603 left to be spent for the benefit of Bexhill residents. The directors are extremely grateful for this bequest

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (contd.)

3. Income from Charitable Activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Energy Advice Programme	-	12,976	12,976	142,445
Financial Capability	-	74,000	74,000	74,000
The Foreshore Trust	42,108	-	42,108	42,108
Tackling Fuel Poverty Together	39,000	-	39,000	58,000
MASDAP	-	55,860	55,860	54,463
ESCC (Warm Home Check Service)	95,479	-	95,479	95,070
Energy Development Programme - Sussex	73,940	-	73,940	39,391
NHS Sussex	74,352	-	74,352	-
Warm Spaces	18,000	-	18,000	20,000
UK Power Networks	-	285,003	285,003	-
Trussell Trust	-	78,376	78,376	24,562
Rother District Council	85,000	-	85,000	49,583
ESCC: People and Place	-	39,800	39,800	51,544
LEAD	-	69,150	69,150	-
Other Grants and fees	64,586	-	64,586	56,509
	<u>492,464</u>	<u>615,165</u>	<u>1,107,629</u>	<u>707,675</u>

4. Other Income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Other income – bank interest	6,567	-	6,567	645
	<u>6,567</u>	<u>-</u>	<u>6,567</u>	<u>645</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (contd.)

5. Expenditure on charitable activities by fund

Charitable Activity	Unrestricted	Restricted	Total 2024	Unrestricted	Restricted	Total 2023
	£	£	£	£	£	£
Generalist Advice	172,712	-	172,712	142,413	-	142,413
Debt and Benefits Advice	-	56,952	56,952	-	55,816	55,816
Energy Projects	152,052	357,093	509,145	174,698	143,246	317,944
Financial Capability	-	74,826	74,826	-	77,884	77,884
Digital Suite etc	-	-	-	17,249	-	17,249
Universal Healthcare	38,795	-	38,795	-	-	-
Trussell Trust	-	80,106	80,106	-	26,291	26,291
ESCC: People & Places	-	39,808	39,808	-	49,523	49,523
	363,559	608,785	972,344	334,360	352,760	687,120

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (contd.)

6. Analysis of expenditure on charitable activities

	Generalist Advice	Debt and Benefits Advice	Energy Projects	Financial Capability	Universal Healthcare	Trussell Trust	People & Places	Total 2024	Total 2023
Direct costs:	£	£	£	£	£	£	£	£	£
Salaries	61,952	43,749	379,270	59,839	6,914	66,324	24,185	642,232	378,157
Staff & volunteers	2,956	-	525	-	-	-	-	3,481	2,217
Other costs	94,805	4,820	50,667	-	30,399	-	10,800	191,491	215,993
Support costs	12,999	8,383	78,684	14,987	1,482	13,782	4,823	135,140	90,754
	<u>172,712</u>	<u>56,952</u>	<u>509,145</u>	<u>74,826</u>	<u>38,795</u>	<u>80,106</u>	<u>39,808</u>	<u>972,344</u>	<u>687,121</u>

Support Costs	£	£	£	£	£	£	£	£	£
Salaries	-	-	-	-	-	-	-	-	-
Staff & volunteers	802	470	5,304	711	143	786	217	8,433	4,625
Office costs	6,121	4,975	45,896	9,600	833	8,490	2,986	78,901	42,617
Premises costs	4,230	2,476	21,710	3,818	439	4,297	1,552	38,522	39,970
Governance cost	1,826	451	5,640	839	63	189	61	9,069	2,937
Other costs	20	12	135	18	4	20	6	215	605
	<u>12,999</u>	<u>8,383</u>	<u>78,684</u>	<u>14,987</u>	<u>1,482</u>	<u>13,782</u>	<u>4,823</u>	<u>135,140</u>	<u>90,754</u>

Basis of allocation: Salaries, staff & volunteer costs and other costs are allocated directly to the projects to which the expenditure relates. Support costs are allocated to projects on the basis of staff and volunteer hours worked on the respective projects. Included in governance costs are payments to the Auditor of £9,000 (2023 Independent Examiner: £1,260).

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 (2023 - £nil) were reimbursed to members of the Trustee Board

8. Staff Costs

	2024 £	2023 £
Wages and salaries	579,457	343,742
National insurance costs	46,084	24,883
Pension costs	16,691	9,531
	<u>642,232</u>	<u>378,156</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (contd.)

9. Employees

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

	2024	2023
Administration	2	-
Operational staff	23	16
	<u>25</u>	<u>16</u>

No employee received remuneration amounting to more than £60,000 in the period (2023: None)

10. Fixed Assets

	Land & Buildings £	Computer Equipment £	Fixtures, fittings and equipment £	Total £
Cost or fair value At 1 April 2023	68,106	34,128	8,066	110,300
Additions	-	-	-	-
Disposals	-	(34,128)	-	(34,128)
Cost 31 March 2024	<u>68,106</u>	<u>-</u>	<u>8,066</u>	<u>76,172</u>
Depreciation 1 April 2023	31,836	34,128	1,366	67,330
Charge for the year	16,745	-	2,714	19,459
Disposals	-	(34,128)	-	(34,128)
Depn 31 March 2024	<u>48,581</u>	<u>-</u>	<u>4,080</u>	<u>52,661</u>
NBV as at 31 March 2024	<u>19,525</u>	<u>-</u>	<u>3,986</u>	<u>23,511</u>
NBV as at 31 March 2023	<u>36,270</u>	<u>-</u>	<u>6,700</u>	<u>42,970</u>

11. Debtors

	2024 £	2023 £
Debtors	205,215	89,947
Accrued Income	67,558	119,742
	<u>272,773</u>	<u>209,689</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (contd.)

12. Creditors - amounts falling due within one year

	2024	2023
	£	£
Creditors	20,090	203,510
Accruals	44,965	87,992
Deferred Income	98,111	89,000
	<u>163,166</u>	<u>380,502</u>

13. Provision for liabilities

	2024	2023
	£	£
The trustees previously built 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 was completed in 2023/4.	112,497	138,089
A provision for repairs and refurbishment at the Bexhill premises was transferred across from RDCAB on merger.		
The trustees have made a further provision in 2023/4 for future refurbishment of the interior of the St Leonards premises		

14. Analysis of net assets between funds at year end

			2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Tangible Fixed Assets	-	23,511	23,511	42,970
Current Assets	814,689	10,277	824,966	787,741
Current Liabilities & Provisions	(275,662)	-	(275,662)	(518,590)
	<u>539,027</u>	<u>33,788</u>	<u>572,815</u>	<u>312,121</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (contd.)

15. Movements in funds - Current Year

	1 Apr 2023 £	Income £	Expenditure £	Transfers £	31 Mar 2024 £
Restricted Funds					
MASDAP	-	55,860	(56,952)	1,092	-
Financial Capability	-	74,000	(74,826)	826	-
Trussell Trust	-	78,376	(80,106)	1,730	-
UK Power Networks	-	285,003	(277,517)	-	7,486
ESCC: People and Place	-	39,800	(39,808)	8	-
Energy Advice Programme	-	12,976	(13,216)	240	-
RDCAB fixed assets	39,237	-	-	(15,726)	23,511
LEAD	-	69,150	(66,360)	-	2,790
Total Restricted Funds	39,237	615,165	(608,785)	(11,830)	33,787
Total Unrestricted funds	272,884	617,872	(363,559)	11,830	539,028
Total Funds	312,121	1,233,037	(972,344)	-	572,814

16. Movements in funds - Prior 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	-
Help to Claim	1,897	-	(1,327)	(570)	-
Energy Advice Programme	-	142,445	(143,246)	801	-
Trussell Trust	-	24,562	(26,291)	1,729	-
ESCC People & Places	-	51,544	(49,523)	(2,021)	-
RDCAB fixed assets	-	-	-	39,237	39,237
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

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024 (contd.)

17. Purpose and nature of restricted funding

- MASDAP: a Debt Advice Project (2016-25) funded by the Money Advice Service (latterly Money and Pensions Service) (Debt Advice).
- 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. Regional Energy Lead to help people cut their energy bills and get financial support
- Trussell Trust: funding for financial inclusion advisers in Hastings, Battle and Bexhill Food Banks.
- ESCC People and Place: funding via ESCC for an energy advice research, engagement and delivery project working across multiple partners
- UK Power Networks : funding for fuel poverty advice and low carbon transition advice delivered across the whole of East Sussex.
- LEAD: Local Energy Advice Demonstrator project funded by Department for Energy and Net Zero through the Regional Low Carbon Hub

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 £16,691 (2023 £9,531). 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 2024 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 £17,590

Later than one year and not later than five years £7,870

Later than five years £ nil.

21. Related party transactions

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