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Charity Registration No. 1086163

Company Registration No. 04171801

EASTBOURNE CITIZENS ADVICE BUREAU
CITIZENS ADVICE EASTBOURNE
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS
YEAR ENDED 31 MARCH 2016



EASTBOURNE CITIZENS ADVICE BUREAU

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Frayne D Turner J Trainor P Barrow R Bedford S Holt	(Appointed 3 November 2015)
Secretary	A Bruzon	
Charity number	1086163	
Company number	04171801	
Principal address	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH	
Registered office	Unit 6, Highlight House 8 St Leonards Road Eastbourne East Sussex BN21 3UH	
Independent examiner	Nicholas Brown FCA DChA 18 Hyde Gardens Eastbourne East Sussex BN21 4PT	
Bankers	CAF Cash Limited PO Box 289 West Malling Kent ME19 4TA	

EASTBOURNE CITIZENS ADVICE BUREAU

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Eastbourne Citizens Advice Bureau

Trustees' Report (including Directors' Report)

Year Ended 31st March 2016

The trustees present their report and accounts for the year ended 31 March 2016.

The accounts comply with the charity's memorandum and articles of association, the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

Structure, governance and management

Eastbourne Citizens Advice Bureau (also known as Citizens Advice Eastbourne) was incorporated on 2 March 2001, company number 04171801, and is registered with the Charity Commission in England and Wales, registration number 1086163. It is governed by its memorandum and articles of association. Further details of the charity including its registered office, principal address and details of professional advisors can be found on the second page of the accounts headed 'Legal and administrative information'.

The charity's objectives are to promote any charitable purpose for the benefit of the community in East Sussex by advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

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

M Frayne

J Trainor

S Holt

D Turner

S Boyce Sharpe – resigned 26 January 2016

P Lloyd – resigned 18 May 2015

R Bedford

P. Barrow – appointed 3 November 2015.

Trustees are elected from the local community and either reside or work in Eastbourne or the surrounding area.

New trustees are appointed by the committee of management in accordance with the charitable company's memorandum and articles of association.

Newly appointed Trustees are provided with a comprehensive induction to Citizens Advice Eastbourne through the provision of training courses and mentoring by established trustees.

Eastbourne Citizens Advice Bureau

Trustees' Report (including Directors' Report) - continued

Year Ended 31st March 2016

Citizens Advice Eastbourne is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice Eastbourne and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office, and is available to the public

Day to day responsibility for the activities of the bureau is delegated to the Chief Executive Officer, Mr A. Bruzon.

None of the trustees has any beneficial interest in the company.

None of the trustees receive remuneration or other benefits for their work with the Charity.

All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

At 31st March 2016 Eastbourne Citizens Advice had 13 members.

The trustees are not aware of any contractual relationship with a related party and no such related party transactions have been reported in the current year.

Citizens Advice Eastbourne is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards.

Operating policies are independently determined by the Trustee Board of Citizens Advice Eastbourne in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients.

Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Major Risks

Citizen Advice Eastbourne has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end Citizens Advice Eastbourne is continually monitoring and managing its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks.

Included in external risks is that of the loss of funding. The effects of this have been reduced by the procedures in place, which have resulted in funding being obtained from other sources. The charity continues to seek to diversify its funding sources.

Eastbourne Citizens Advice Bureau

Trustees' Report (including Directors' Report) - continued

Year Ended 31st March 2016

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives

Citizens Advice Eastbourne aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively

Public Benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by Citizens Advice Eastbourne during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

64 volunteers contributed approximately 17,000 hours of work to Eastbourne Citizens Advice during the year. We estimate the value of this help to be in excess of £250,000 in respect of the current year.

Achievements and Performance

The principal activity of Citizens Advice Eastbourne is the provision of free, confidential, independent and impartial advice, information and counsel for members of the public.

In addition to generalist advice the following specialist advisory services were provided:

- i) Debt advice for people suffering with long term health or mental health problems
- ii) Specialist Welfare Benefit and Debt provision
- iii) Advice on Money Management

Advisory services are provided through face-to-face consultations, telephone advice lines and email.

In addition clients have access to an internet based advice guide.

We have helped 3658 people during the year and most clients present with more than one problem. In total we helped with 9868 new problems.

Eastbourne Citizens Advice Bureau

Trustees' Report (including Directors' Report) - continued

Year Ended 31st March 2016

The major problem areas identified during the course of the year were as follows:

	2015/6		2014/5	
	Number	%	Number	%
Benefits & Tax Credits	3249	33	4192	40
Debts	1968	20	1404	13
Employment	791	8	1003	10
Housing	947	9	838	8
Relationships	584	6	694	7
Consumer (non-financial)	320	3	531	5
Legal	448	5	417	4
Others	1561	16	1337	13

There has been a welcome reduction in the number of problems related to benefits and tax credits but there is a worrying increase in the number of clients reporting problems with debt.

Citizens Advice quantifies the impact and value of our services using a model adapted and approved by HM Treasury. The model estimates that for every £1 invested with us we return in excess of £30 to the community. This goes as financial benefits to government, public benefit through wider economic and social benefits and monies paid directly to individuals. It is difficult to imagine getting a better return anywhere other than in investing in Eastbourne Citizens Advice.

We have been actively involved in identifying issues that affect the community and have made representation to the appropriate organisations.

Current issues revolve around zero-hours contracts, reduced benefit entitlement for European nationals, welfare reform and standards of temporary accommodation.

Fundraising Activities

Total income for the year was £277,434, a reduction of £38,207 on 2014/2015. The primary cause of this decrease was the reduction in funding levels of some projects, partially offset by new projects starting.

These projects included :

Advisory Services Transition Fund	Reduction of £29,441
DESS Money Advice	Reduction of £42,772
E-Mail Project	Reduction of £20,000
EBICO	New Project Funding of £12,434
Awards for All	New Project Funding of £9,400

Investment Activity

The charity does not currently hold material investments.

Eastbourne Citizens Advice Bureau

Trustees' Report (including Directors' Report) - continued

Year Ended 31st March 2016

Financial Position

There was a deficit of £10,705 for the year (2014/15 a surplus of £12,438). At 31 March 2016 total reserves were £69,890 of which £56,960 represented unrestricted funds, £9,000 designated reserves and £3,930 restricted funds.

Over half of this deficit related to a decision by the trustee board to continue employing a specialist advisor while we attempted to find alternative funding following the closure of a project. We were successful in obtaining additional funding for the role.

Reserves Policy

Citizens Advice Eastbourne is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. Citizens Advice Eastbourne maintains a projection of income for 3 years ahead and tries to ensure that this continues to be derived from as wide a variety of sources possible. We take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams (apart from funding received from Eastbourne Borough Council) to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

Eastbourne Borough Council is our major funder. We have a three year agreement with EBC but their continued funding is contingent on no significant change in the level of support they receive from central government.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that 'free' reserves should not fall below 3 months normal operating expenditure of our core service.

Principal Funding Sources

The Trustees extend their gratitude to Eastbourne Borough Council who continued to provide the majority of support for the core operating capacity of the charity.

Other significant funders specifically for project work include East Sussex County Council, EBICO, the Big Lottery Fund and Awards for All.

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Funds in Deficit

If at the end of a project the fund is in deficit that deficit is written off against general reserves. Any surpluses are transferred to general reserves.

Eastbourne Citizens Advice Bureau

Trustees' Report (including Directors' Report) - continued

Year Ended 31st March 2016

Investment Policy

As required in its Memorandum paragraph 3.19 in furtherance of its objects, and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

Plans For The Future

We continue to keep our funding and service offering under review. Local authority funding is under threat and this potentially affects the level of support they can provide.

Eastbourne Borough Council continues to be the major supporter of our core activity, however this support is not sufficient to cover all of our core costs and we try to find project funding which can run alongside our core activity and provide a contribution towards those costs.

Several significant projects have ended over the last two years and we have struggled to replace them. The contribution towards core costs from projects has therefore reduced. If they are not replaced during the current year we will have a significant deficit for the year.

We have funds in reserves to cover this deficit but major efforts are taking place to minimise the size of the deficit. However this situation cannot be allowed to continue for a long period without serious implications to our ability to deliver a service.

The trustees, staff and volunteers are all working together to try and generate additional funding. Our financial position is kept under constant review.

Our organisation is dependent on the continued support of our volunteers who give of their time so generously. I would also like to thank our small team of paid staff and my fellow trustees for their support.

Citizens Advice East Sussex

We continue to actively support Citizens Advice East Sussex (CAES). CAES is a consortium of the five bureaux within East Sussex. We work together to improve the service across the county by identifying county wide funding opportunities, enabling best practice and a consistent approach to service across the county.

Alan Bruzon works for CAES on a part time basis in addition to his role as CEO of Eastbourne. He takes the lead identifying opportunities and acting as the single point of contacts for major funders. CAES is charged for his time.

Eastbourne Citizens Advice Bureau

Trustees' Report (including Directors' Report) - continued

Year Ended 31st March 2016

Directors' Responsibilities

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Citizens Advice Eastbourne and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

- (a) select appropriate accounting policies and then apply them consistently
- (b) observe the methods and principles in the Charities SORP
- (c) make judgements and estimates that are reasonable and prudent,
- (d) state whether applicable accounting standards have been followed, and explain where they haven't been followed, and
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Citizens Advice Eastbourne and to enable them to ensure that the financial statements comply with the Companies Acts 1985 to 2006.

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

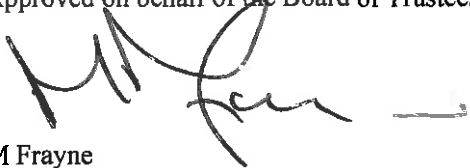
In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's examiner is unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiner is aware of that information.

Basis of Preparation

This report has been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102).

Approved on behalf of the Board of Trustees on 8 November 2016



M Frayne

Trustee

EASTBOURNE CITIZENS ADVICE BUREAU

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EASTBOURNE CITIZENS ADVICE BUREAU

I report on the accounts of the charity for the year ended 31 March 2016, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Eastbourne Citizens Advice Bureau for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified Chartered Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Nicholas Brown FCA DChA

Chartered Accountant
18 Hyde Gardens
Eastbourne
East Sussex
BN21 4PT

Dated: 8 November 2016

EASTBOURNE CITIZENS ADVICE BUREAU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

	Notes	Unrestricted funds general £	Unrestricted funds Designated £	Restricted funds £	Total 2016 £	Total 2015 £
<u>Income and endowments from:</u>						
Donations and legacies	3	170,762	-	-	170,762	143,085
Income Resources from Charitable Activities	5	-	-	88,067	88,067	157,568
Investments	4	10,214	-	-	10,214	11,305
Other income	6	8,391	-	-	8,391	3,683
Total income and endowments		189,367	-	88,067	277,434	315,641
<u>Expenditure on:</u>						
Charitable activities	7	199,574	-	88,565	288,139	303,203
Net (outgoing)/incoming resources before transfers		(10,207)	-	(498)	(10,705)	12,438
Gross transfers between funds		1,326	(3,000)	1,674	-	-
Net (expenditure)/income for the year/ Net movement in funds		(8,881)	(3,000)	1,176	(10,705)	12,438
Fund balances at 1 April 2015		65,841	12,000	2,754	80,595	68,157
Fund balances at 31 March 2016		56,960	9,000	3,930	69,890	80,595

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EASTBOURNE CITIZENS ADVICE BUREAU

BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	2016 £	£	2015 £	£
Current assets					
Debtors	13	24,829		59,008	
Cash at bank and in hand		52,453		30,813	
		<u>77,282</u>		<u>89,821</u>	
Creditors: amounts falling due within one year	14	(7,392)		(9,226)	
Net current assets			69,890		80,595
Income funds					
Restricted funds	15		3,930		2,754
<u>Unrestricted funds - general</u>					
Designated funds	16	9,000		12,000	
General unrestricted funds		56,960		65,841	
			<u>65,960</u>		<u>77,841</u>
			<u>69,890</u>		<u>80,595</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2016. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The trustees responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

The accounts were approved by the Trustees on 8 November 2016

M Frayne
Trustee



D Turner
Trustee



Company Registration No. 04171801

EASTBOURNE CITIZENS ADVICE BUREAU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	2016 £	£	2015 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		11,426		(23,169)
Investing activities					
Income from investments		10,214		11,305	
Net cash generated from investing activities			10,214		11,305
Net increase/(decrease) in cash and cash equivalents			21,640		(11,864)
Cash and cash equivalents at beginning of year			30,813		42,677
Cash and cash equivalents at end of year			52,453		30,813

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

Company information

Eastbourne Citizens Advice Bureau, also known as Citizens Advice Eastbourne, is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 6, Highlight House, 8 St Leonards Road, Eastbourne, East Sussex, BN21 3UH.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2016 are the first accounts of Eastbourne Citizens Advice Bureau prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are accounted for in the period to which they relate.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

Rental income relates to that due from the projects and is accounted for when it falls due.

1.5 Resources expended

All expenditure is inclusive of VAT, accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Support costs are those incurred directly in support of expenditure on the objects of the charity and include governance costs. Governance costs are those costs associated with meeting the statutory requirements of the charity, and include independent examination fees and costs linked to the strategic management of the charity.

Any expenditure on equipment and assets exceeding £1,000 is capitalised.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2016	2015
	£	£
Donations and gifts	1,479	6,079
Grants Receivable for core activities	169,283	137,006
	<u>170,762</u>	<u>143,085</u>
Grants receivable for core activities		
Eastbourne Borough Council	115,000	115,000
Reaching Communities	27,988	2,046
CAES	10,375	-
Citizens Advice	9,000	-
East Sussex County Council	6,920	6,920
ESCC Training	-	13,040
	<u>169,283</u>	<u>137,006</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

4 Investment Income

	2016	2015
	£	£
Rental income	10,072	11,215
Interest receivable	142	90
	<u>10,214</u>	<u>11,305</u>

5 Income Resources from Charitable Activities

	2016	2015
	£	£
Project Funds	<u>88,067</u>	<u>157,568</u>
Performance related grants		
Advisory Services Transition Fund	33,748	63,189
ESCC General Benefits	32,485	31,607
EBICO	12,434	-
Advice for All	9,400	-
DESS Money Advice	-	42,772
E-Mail Project	-	20,000
	<u>88,067</u>	<u>157,568</u>

6 Other Incoming Resources

	2016	2015
	£	£
Other income	<u>8,391</u>	<u>3,683</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

7 Total Charitable Expenditure

	Advisory services £	Project costs £	Total 2016 £	Total 2015 £
Staff costs	141,457	62,042	203,499	217,578
Travel & Subsistence	2,782	1,469	4,251	6,267
Training	1,422	520	1,942	2,494
Telephone	6,433	-	6,433	6,562
Postage, Printing & Photocopying	3,527	1,603	5,130	6,923
Computer Expenses	2,868	2,365	5,233	10,737
Subscriptions	75	-	75	75
Legal & Professional Fees	6,947	506	7,453	6,559
CAES Administration Costs	3,885	-	3,885	2,000
Bank Charges	-	-	-	39
Office Equipment	-	1,588	1,588	2,500
Sundry Expenses	2,192	2,253	4,445	3,913
Management fees	(7,100)	7,100	-	-
	<u>164,488</u>	<u>79,446</u>	<u>243,934</u>	<u>265,647</u>
Grant funding of activities (see note 8)	-	-	-	429
Share of support costs (see note 9)	33,166	9,119	42,285	35,627
Share of governance costs (see note 9)	1,920	-	1,920	1,500
	<u>199,574</u>	<u>88,565</u>	<u>288,139</u>	<u>303,203</u>
Analysis by fund				
Unrestricted funds - general	199,574	-	199,574	
Restricted funds	-	88,565	88,565	
	<u>199,574</u>	<u>88,565</u>	<u>288,139</u>	
For the year ended 31 March 2015				
Unrestricted funds - general	151,463	-		151,463
Restricted funds	-	151,740		151,740
	<u>151,463</u>	<u>151,740</u>		<u>303,203</u>

8 Grants payable

	2016 £	2015 £
Grants to individuals	-	429
	<u>-</u>	<u>429</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

9 Support costs	Support costs	Governance costs	2016	2015
	£	£	£	£
Rent and rates	19,604	-	19,604	19,859
Insurance	1,691	-	1,691	1,671
Light and heat	9,095	-	9,095	9,096
Cleaning	2,596	-	2,596	2,947
Repairs and renewals	9,299	-	9,299	2,054
Independent Examination	-	1,620	1,620	1,500
Taxation services	-	300	300	-
	<u>42,285</u>	<u>1,920</u>	<u>44,205</u>	<u>37,127</u>
<u>Analysed between</u>				
Charitable activities	<u>42,285</u>	<u>1,920</u>	<u>44,205</u>	<u>37,127</u>

Support costs have been allocated to the charitable activities on a basis consistent with the use of the resources.

Governance costs for the year include payments to the independent examiner's firm of £1,920, being £1,620 (2015: £1,500) for the independent examination and £300 (2015: £Nil) for taxation services.

10 Trustees

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

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

11 Employees

Number of employees

The average monthly number employees during the year was:

	2016 Number	2015 Number
Charitable activities	8	9
	<u>8</u>	<u>9</u>
Employment costs	2016	2015
	£	£
Wages and salaries	186,062	199,108
Social security costs	15,614	16,322
Other pension costs	1,823	2,148
	<u>203,499</u>	<u>217,578</u>

Remuneration paid to key management personnel during the year was £33,012 (2015: £28,441).

Redundancy payments of £1,157 (2015: £Nil) were paid in the year.

Payments into defined contribution pension schemes during the year amounted to £1,823 (2015: £2,148).

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity. 64 volunteers contributed approximately 17,000 hours of work to the charity during the year. We estimate the value of this help to be in excess of £250,000 in respect of the current year.

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

12 Financial instruments

	2016 £	2015 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	12,052	48,503
	<u>12,052</u>	<u>48,503</u>
Carrying amount of financial liabilities		
Measured at amortised cost	3,555	5,077
	<u>3,555</u>	<u>5,077</u>

13 Debtors

	2016 £	2015 £
Amounts falling due within one year:		
Trade debtors	12,052	48,503
Prepayments and accrued income	12,777	10,505
	<u>24,829</u>	<u>59,008</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

14 Creditors: amounts falling due within one year

	2016 £	2015 £
Other taxation and social security	3,837	4,149
Trade creditors	1,745	2,815
Accruals and deferred income	1,810	2,262
	<u>7,392</u>	<u>9,226</u>

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2016 £
	Balance at 1 April 2015 £	Incoming resources £	Expended £	Transfers £	
Homeless Fund	1,360	-	-	-	1,360
Awards for All	222	9,400	(9,530)	-	92
Surviving Winter	270	-	-	-	270
ESCC General Benefits	(1,303)	32,485	(35,521)	4,339	-
ASTF	2,205	33,748	(33,288)	(2,665)	-
EBICO	-	12,434	(10,226)	-	2,208
	<u>2,754</u>	<u>88,067</u>	<u>(88,565)</u>	<u>1,674</u>	<u>3,930</u>

The Homeless Fund is monies held to pay for the expenses and short stay accommodation of homeless people.

The Awards for All Fund is a Lottery grant to upgrade IT systems.

The Surviving Winter Fund is a specific fund administered on behalf of the Sussex Community Foundation to support individuals in financial need with heating costs during the winter months.

The ESCC General Benefits Fund is to increase capacity in the area of general advice.

The ASTF Fund provided support to deal with the impact of the loss of Legal Aid. The project has now ended.

The EBICO Fund supports advice on money management.

Eastbourne Citizen's Advice manages these independently funded schemes within the main offices and receives contributions from the funds towards its infrastructure costs.

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 March 2016 £
	Balance at 1 April 2015 £	Incoming resources £	Expended £	Transfers £	
Property Dilapidations	4,000	-	-	-	4,000
Archiving	2,000	-	-	-	2,000
Refurbishment	3,000	-	-	-	3,000
Computer Upgrade	3,000	-	-	(3,000)	-
	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>(3,000)</u>	<u>9,000</u>

The Property Dilapidations Reserve is set aside for potential renovations to the offices at Highlight House.

The archiving reserve is to digitalise paper records.

The Refurbishment Reserve is set aside to allow for refurbishment or renewal of furniture and fittings.

The Computer Upgrade Reserve was set aside for upgrading software systems. However, funding was received from elsewhere and so these funds have been transferred back to general funds.

17 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2016 are represented by:				
Current assets/(liabilities)	56,960	9,000	3,930	69,890
	<u>56,960</u>	<u>9,000</u>	<u>3,930</u>	<u>69,890</u>

EASTBOURNE CITIZENS ADVICE BUREAU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

18 Operating lease commitments

Lessee

The operating lease commitments represent leases to third parties for the rental of the charity's offices. The current rental lease has a break clause in March 2017 subject to the charity giving 6 months notice.

Lease payments in the year were £19,244 (2015: £19,244).

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2016 £	2015 £
Within one year	19,244	19,244
Between two and five years	-	19,244
	<u>19,244</u>	<u>38,488</u>

19 Related parties and control

There were no related party transactions during the year.

The charitable company was under the control of the trustees throughout the year.

20 Cash generated from operations	2016 £	2015 £
(Deficit)/surplus for the year	(10,705)	12,438
Adjustments for:		
Investment income recognised in profit or loss	(10,214)	(11,305)
Movements in working capital:		
Decrease/(increase) in debtors	34,179	(10,064)
(Decrease) in creditors	(1,834)	(14,238)
Cash generated from/(absorbed by) operations	<u>11,426</u>	<u>(23,169)</u>