



**Wealden**

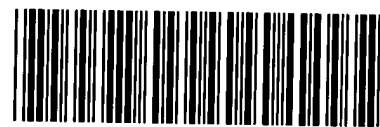
**Financial statements**

**for the year ended 31 March 2018**

**Registered Charity Number 1090666**

**Company Number 04287877**

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**Wealden Citizens Advice**

**Financial statements  
for the year ended 31 March 2018**

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## Report of the Directors and Trustees

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2018. 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

### 1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Wealden Citizens Advice

Charity Registration: 1090666

Company Registration: 04287877

Registered Office: The Hub  
Civic Approach  
Uckfield  
East Sussex  
TN22 1AL

Chief Executive: Kay Birch

Company Secretary: Robert Vanderpump

Bank: CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

Independent Examiner: Andy Fowler

Solicitors: Dawson Hart  
The Old Grammar School  
Church Street  
Uckfield  
East Sussex  
TN22 1BH

## Report of the Directors and Trustees continued ...

The following people were directors/trustees of the Charity on the date of approval of the report and throughout the year except as shown:

DIRECTORS/ TRUSTEES	ROLE	CHANGE 2017-18
Mr Michael David		
Ms Janet Downes		
Dr David Horne		
Mr Robert Brian Johnson		
Mr Pal Luthra		Resigned 8 December 2017
Mr Michael Salter		Resigned 1 March 2018
Mr James Stockdale		
Ms Jeanine Townsend	Deputy Chair	
Ms Francesca Watson		Resigned 13 September 2017
Mr Frank Winslett	Chair	

## 2. STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

Wealden Citizens Advice is a registered charity and company limited by guarantee. The Company was incorporated, under the name of Uckfield Citizens Advice, as a company limited by guarantee on 14 September 2001. In April 2005, the Company changed its name to Wealden Citizens Advice. At the same time, Crowborough and Hailsham Citizens Advice Bureaux transferred their assets and liabilities to the Company and ceased to exist as independent legal identities. Prior to 31 March 2005, these operated as independent bureaux.

Wealden Citizens Advice is governed by its Memorandum and Articles of Association as amended in January 2011. The maximum liability of each member is limited to £1. A register of members' interests is maintained at the registered office and is available to the public for inspection.

### Recruitment, Appointment and Induction of Trustees

Trustees, who are also Directors of the Company, are elected from the local community. They are appointed by the Board and approved at the AGM. A separate process agreed by the Trustee Board is followed for the election of the Chair and Deputy Chair. No other persons or bodies external to the Charity were entitled to appoint persons to the Board.

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

## Report of the Directors and Trustees continued ...

### **Organisational Structure**

Wealden Citizens Advice is governed by its Trustee Board, which is responsible for setting the strategic direction and the policies of the Charity. The Trustees carry the ultimate responsibility for the conduct of the Charity, including: its effective financial management; ensuring that it satisfies its legal and contractual obligations; and that it meets the relevant standards or codes of good corporate governance. Trustees meet as a minimum quarterly and have delegated the day-to-day operation of its offices to the Chief Executive, who is supported by a manager at each site. The Trustee Board is independent from management.

### **Related Parties**

The Charity is a member of Citizens Advice, the operating name for the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management, as well as monitoring progress against those standards. Operating policies are independently determined by the Trustee Board of the Charity in order to fulfil its charitable objectives and comply with the national membership requirements.

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

### **Major risks**

The Charity maintains a continuous corporate risk management review. A risk management strategy and risk register are agreed annually by the Trustee Board. The Trustees recognise that any major risks, to which the Charity is exposed, need to be reviewed and systems established to eliminate, or at least mitigate, the effects of those risks. To that end, the Charity is continually monitoring its risks, reviewing the corporate risk register and ensuring that action plans are in place to manage its key risks.

The Charity recognises its responsibility for the personal data of its clients. The Charity has adopted the recommended Citizens Advice Information Assurance Policy. The Trustee Board agree an annual information assurance plan, with clear allocation of responsibilities for information assurance along with GDPR compliant policies and procedures. Any information assurance incidents and required actions or lessons learned are reported to the Board at their regular meetings.

The major external risk to the Charity is the loss of funding provided by any of its major providers of funds. The effects of this have been mitigated by the implementation of a fundraising strategy, including actions to investigate and identify additional sources, and to make timely submissions for funds.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects, and by ensuring consistent quality of delivery of service for all aspects of the Charity. The procedures are periodically reviewed to ensure that they continue to meet the needs of the Charity.

## Report of the Directors and Trustees continued ...

### **3. OBJECTIVES AND ACTIVITIES**

#### **Objects**

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

#### **Objectives, Strategies and Activities for the Year**

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

In addition to the continuing provision of high quality advisory services to the local community, the primary objectives for the year were to: maintain full time opening hours, pilot a fixed appointment outreach service in areas of greatest need, support claimants transitioning on to Universal Credit and to maintain a specialist debt advisory service staffed by appropriately qualified personnel.

To obtain the necessary funding to provide the additional services, applications were made to various local and national providers of community finance. Advertisements were placed in the local press for volunteers, induction and training being provided to the extent that necessary knowledge and skills were not pre-existing.

#### **Public Benefit Required**

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

The principal activity of Wealden Citizens Advice remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is provided through local Citizens Advice offices in Crowborough, Hailsham and Uckfield. In addition to generalist advice the following specialist advisory services were provided:

- i) Money Advice, including for those with mental health issues
- ii) Specialist Welfare Benefits

Advisory services were provided through face-to-face consultations, a telephone advice line, email and various outreach services at community centres throughout the district.

#### **Contribution of Volunteers**

The Charity receives help and support in the form of voluntary assistance in advising the public and administering the Charity. An average of 100 volunteers contributed approximately 33,000 hours of work to the local Citizens Advice during the year. We estimate the value of this help at £516,000 in respect of the current year (2016-17: £525,000).

## Report of the Directors and Trustees continued ...

### **4. ACHIEVEMENTS AND PERFORMANCE**

#### **Charitable Activities**

Wealden Citizens Advice helped 4,494 people with 16,912 issues in 2017-18. The Charity gained around £3m in improved financial outcomes for clients as a result of a variety of support including: benefit, tax credit and grant applications; and debt write offs.

Despite the ending of significant funding from the National Lottery Big Lottery Fund in September 2015, the Charity has been able to maintain 5-day a week opening, a telephone ADVICELINE, along with advice by email.

High Weald Lewes Havens Clinical Commissioning Group generously provided funding for specialist money advice services in their area from 1 October 2016 to 30 March 2018; this has enabled the Charity to maintain an expert caseworker money advice service across the District. Over the life of the project, which was delivered with Lewes District Citizens Advice, the service helped 212 clients with nearly £2.4m in debt. Over £1.2m in debt was written off for clients who had often gone through a dramatic change in the circumstances e.g. illness, accident or loss of employment. 9 out of 10 clients said advice had reduced their levels of stress and anxiety.

Thanks to support from the People's Postcode Lottery, the Charity piloted its ADVICESTOP service which aims to bring face to face advice closer to home for those who might be otherwise unable to access such services. As a result of the pilot the Charity helped 16% more residents from Polegate and Willingdon wards than in the previous year, helping 377 people with 1,170 issues. 43% of clients had a long term health condition or disability. Developing this service is a strategic priority for 2018/19. These developments would not have been possible without the support of the Sussex Community Foundation, which has enabled us to fund training for volunteers on supporting those living with dementia and their carers and to develop support for supporting clients with mental health issues and those at risk of domestic abuse.

A further significant priority was maintaining the Charity's *Warm in Wealden* campaign, which aimed to provide a single point of contact service for those living in a cold home. The Charity helped over 300 people with 637 issues relating to reducing energy costs and managing fuel debt in 2017/18.

#### **Fundraising Activities**

Total income for the year was £299,698 a increase of £7,946 on 2016-17. The primary cause of the increase was one substantial donation. The Charity has a proactive fundraising strategy in place. No separate expenditure was incurred in fundraising activities during the year outside of staff time incidental to main duties.

#### **Investment Activities**

The Charity does not currently hold material investments.

#### **Factors Affecting the Achievement of Objectives**

In addition to the funding pressures outlined above, the Charity is finding it increasingly difficult to secure sufficient volunteers able to offer the time commitment required.

## Report of the Directors and Trustees continued ...

### **5. FINANCIAL REVIEW**

#### **Financial Position**

Incoming resources in the year were £299,698 (2016-17: £291,752). Of this £55,030 (2016-17: £69,301) related to project restricted activities.

A deficit of £9,228 was made in the year (2016-17: deficit £8,586). At 31 March 2018 total reserves were £87,288 of which £87,288 represented unrestricted funds (2017: £96,516).

#### **Reserves Policy**

The Charity is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The Charity will maintain a projection of income, and will ensure that this continues to be derived from as wide a variety of resources as possible.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees aim to maintain reserves equivalent to three months normal operating expenditure.

The reserves consist of Unrestricted Funds of £87,288, of which £17,500 are Designated Funds for potential dilapidations claims, and £40,000 for costs arising in the event of funding being withdrawn at any time in the future. The reasons for holding particular reserves are outlined in note 14.

#### **Principal Funding Sources**

The Trustees express their gratitude to: Wealden District Council; the Town and Parish Councils in Wealden; High Weald Lewes Havens Clinical Commissioning Group; the Sussex Community Foundation; the People's Postcode Lottery; Citizens Advice; the British Energy Savings Network; local charities and businesses; and the Friends of Crowborough CAB, without whom the Charity could not have operated.

The Charity did not have any borrowings from any source at the balance sheet date.

#### **Funds in Deficit**

No funds were in deficit at the balance sheet date.

#### **Investment Policy**

As required in its Memorandum, 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.



## Report of the Directors and Trustees continued ...

### 6. FUTURE PLANS

Wealden Citizens Advice aims to continually improve access to its services. Its strategic plan to 2020 focuses on maintaining access to specialist money advice services, supporting claimants transitioning to Universal Credit and extending advice out into the local community.

### 7. DIRECTORS' RESPONSIBILITIES

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

Company law requires the directors 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 the income and expenditure, of the charitable company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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.

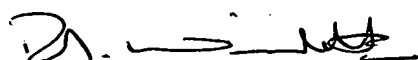
The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

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

- so far as we are aware, there is no relevant independent examination information of which the company's examiners are 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 independent examination information and to establish that the Charity's independent examiners are aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities and in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board and signed on their behalf on : 26 July 2018



Frank Winslett, Chair

## **Independent examiner's report to the trustees of Wealden Citizens Advice**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

### **Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

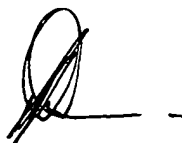
Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of CIMA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andy Fowler  
Associate Chartered Management Accountant  
33 Station Road  
Newhaven  
East Sussex  
BN90NL



Date: 24 September 2018

**Statement of financial activities for the year ended 31 March 2018**  
***Incorporating the Income and Expenditure Account***

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>Income from:</b>	1b				
Donations and legacies	2	30,528	-	30,528	8,642
Charitable activities	3	213,255	55,030	268,285	281,485
Other ( <i>including fundraising</i> )	4	886	-	886	1,625
<b>Total Income</b>		<u>244,669</u>	<u>55,030</u>	<u>299,699</u>	<u>291,752</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>253,897</u>	<u>55,030</u>	<u>308,927</u>	<u>300,338</u>
<b>Total Expenditure</b>		<u>253,897</u>	<u>55,030</u>	<u>308,927</u>	<u>300,338</u>
<b>Net income/(expenditure) before transfers</b>	6	(9,228)	-	(9,228)	(8,586)
<b>Net movement in funds for the year</b>		(9,228)	-	(9,228)	(8,586)
<b>Reconciliation of funds:</b>					
Balances brought forward 2017	12	<u>96,516</u>	-	<u>96,516</u>	<u>105,102</u>
<b>Balances carried forward 2018</b>	12	<u>87,288</u>	-	<u>87,288</u>	<u>96,516</u>

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

All activities derive from continuing operations.

## Balance Sheet as at 31 March 2018

	Note	Unrestricted Funds	Restricted Funds	Total 2018	2017
				£	£
<b>Fixed Assets</b>					
Tangible Fixed Assets	8	2,514	-	2,514	3,354
<b>Current Assets</b>					
Debtors	9	4,958	-	4,958	10,200
Cash at bank and in hand		92,492	-	92,492	97,444
		97,450	-	97,450	107,644
Creditors - amounts falling due within one year	10	12,676	-	12,676	14,482
<b>Net Current Assets</b>		<b>84,774</b>	<b>-</b>	<b>84,774</b>	<b>93,162</b>
<b>Net assets</b>	<b>11</b>	<b>87,288</b>	<b>-</b>	<b>87,288</b>	<b>96,516</b>
Represented by:					
<b>Funds of the Charity</b>					
Unrestricted funds					
General funds	12	29,788	-	29,788	57,016
Designated funds	12	57,500	-	57,500	39,500
Restricted Funds	12	-	-	-	-

For the year ending 31 March 2018 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts, in particular:

- (a) ensuring that the charitable company keeps accounting records that comply with Section 386 of the Companies Act 2006; and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each 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 financial statements, 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.

Chair 

Company Registration No: 04287877

Charity Registration No: 1090666

Trustee 

26/07/2018

## Notes to the financial statements for the year ended 31 March 2018

### 1. Accounting policies

#### a) Accounting basis

The financial statements of the charitable company have been prepared in accordance with the Charities SORP (FRSSE) 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015)', the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### b) Incoming resources

##### i) Grants receivable

Grants made to finance the activities of the local Citizens Advice are credited to the income and expenditure account in the period to which they relate.

##### ii) Bank interest

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

##### iii) Other income

Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

##### iv) Gifts and Intangible income

In addition to the above, the Charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the Report of the Directors and Trustees.

##### 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 on the balance sheet.

#### c) Resources expended

All expenditure is accounted for on an accruals basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been allocated on an estimate of time or floor space basis, as appropriate.

## Notes to the financial statements for the year ended 31 March 2018

### 1. Accounting policies (continued)

#### d) Fixed assets and depreciation

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Computer equipment	- Straight line over 4 years
Fixtures, fittings and equipment	- Straight line over 5 years

No depreciation is charged in the year of acquisition, but a full year's depreciation is charged in the year of disposal.

#### e) Restricted funds

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

#### f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the Trustees' discretion.

#### g) Leases

Rental costs under an operating lease are charged to the Statement of Financial Activities in equal amounts over the period of the lease.

#### h) Warranties

Extended product warranties are charged to the statement of financial activities in equal amounts over the period of the warranty. Warranties costing less than £500 are charged to the statement of financial activities in the year of purchase.

#### i) Irrecoverable VAT

Wealden Citizens Advice is not able to recover VAT.

## Notes to the financial statements for the year ended 31 March 2018

**2 Donations and legacies**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
<b>Voluntary income</b>				
Donations	30,528	-	30,528	8,642
	<u>30,528</u>	<u>-</u>	<u>30,528</u>	<u>8,642</u>

**3 Income from Charitable Activities**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Fees			-	
Government and public authority Grants	211,087	-	211,087	212,184
Other Grants	2,168	55,030	57,198	69,301
	<u>213,255</u>	<u>55,030</u>	<u>268,285</u>	<u>281,485</u>

**4 Other Income**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
<b>Activities for generating funds</b>				
Fundraising events	611	-	611	1,014
	<u>611</u>	<u>-</u>	<u>611</u>	<u>1,014</u>
<b>Investment income</b>				
Bank Interest received	275	-	275	611
	<u>275</u>	<u>-</u>	<u>275</u>	<u>611</u>
<b>Total Other Income</b>	<u>886</u>	<u>-</u>	<u>886</u>	<u>1,625</u>

## Notes to the financial statements for the year ended 31 March 2018

## 5 Analysis of expenditure on charitable activities

	Unrestricted	Restricted	Total	Total
	£	£	2018	2017
			£	£
<b>Charitable Activities</b>				
Staff costs	166,161	45,899	212,060	202,419
Other direct costs	11,749	1,929	13,678	16,297
<b>Support Costs</b>				
Office, I.T., Communications	23,577	1,670	25,247	23,807
Premises	43,211	3,095	46,306	45,201
Other	833	1,965	2,798	3,196
Governance	8,366	472	8,838	9,418
<b>Total Resources Expended</b>	<b>253,897</b>	<b>55,030</b>	<b>308,927</b>	<b>300,338</b>

## 6 Net income/ (expenditure) for the year

	2018	2017
	£	£
Net income / (expenditure) is stated after charging:		
Independent examiners' remuneration	750	750
	<u>750</u>	<u>750</u>

## 7 Information regarding Trustees, Directors and Employees

	2018	2017
	£	£
Wages and salaries	202,285	192,750
Social security costs excluding rebate	10,316	8,835
	<u>212,601</u>	<u>201,585</u>

The average number of employees, analysed by function was:

	2018	2017
Charitable purposes	14	14
Management and administration of charity	2	2
	<u>16</u>	<u>16</u>

No Trustee was remunerated for any services.

Travel costs amounting to £Nil (2017: £Nil ) were reimbursed to members of the Trustee Board. Trustee indemnity insurance was purchased as part of Wealden Citizens Advice's general office liability policy. The total cost for the full policy including Trustee indemnity insurance was £1,759 (2017: £1,777).



## Notes to the financial statements for the year ended 31 March 2018

<b>8 Fixed assets</b>						
	Leasehold land and buildings	Computer Equipmen t	Fixtures, fittings and equipment	Total		
	£	£	£	£		
Cost						
At 1 April 2017	-	-	-	-		
Additions	-	3,354	-	3,354		
Disposals	-	-	-	-		
At 31 March 2018	-	3,354	-	3,354		
Depreciation						
At 1 April 2017	-	-	-	-		
Charge for the year	-	840	-	840		
Disposals	-	-	-	-		
At 31 March 2018	-	840	-	840		
Net book value 2018	-	2,514	-	2,514		
Net book value 2017	-	3,354	-	3,354		
<b>9 Debtors</b>						
				2018	2017	
				£	£	
Prepayments				1,058	3,788	
Accrued Income				3,900	6,412	
				4,958	10,200	
<b>10 Creditors - amounts falling due within one year</b>						
				2018	2017	
				£	£	
Accruals				6,497	3,169	
PAYE				3,376	3,313	
Deferred income (e.g. grants in advance)				2,803	8,000	
				12,676	14,482	

## Notes to the financial statements for the year ended 31 March 2018

## 11 Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	2,514	-	-	2,514
Current Assets	57,950	39,500	-	97,450
Current Liabilities	(12,676)	-	-	(12,676)
Net Assets	<u>47,788</u>	<u>39,500</u>	<u>-</u>	<u>87,288</u>

## 12 Movement in funds

	At 1 April 2017 £	Income £	Expenditure £	Transfers £	At 31 March 2018 £
<b>Restricted Funds</b>					
Sussex Community Foundation	-	3,877	3,877	-	-
Big Energy Savings Network	-	2,900	2,900	-	-
Energy Best Deal	-	12,000	12,000	-	-
CCG Money Advice	-	20,456	20,456	-	-
Polegate Outreach	-	7,000	7,000	-	-
Big Energy Savings Week	-	600	600	-	-
Winter Resilience	-	8,197	8,197	-	-
Total Restricted Funds	<u>-</u>	<u>55,030</u>	<u>55,030</u>	<u>-</u>	<u>-</u>
<b>Unrestricted Funds</b>					
Designated redundancy fund	22,000	-	-	18,000	40,000
Designated property fund	17,500	-	-	-	17,500
General funds	57,016	244,669	253,897	(18,000)	29,788
Total Unrestricted funds	<u>96,516</u>	<u>244,669</u>	<u>253,897</u>	<u>-</u>	<u>87,288</u>
Total funds	<u>96,516</u>	<u>299,699</u>	<u>308,927</u>	<u>-</u>	<u>87,288</u>

**Notes to the financial statements for the year ended 31 March 2018**

**13. Purposes of funds**

**Restricted Funds**

**High Weald Lewes Havens Clinical Commissioning Group (HWLH CCG) - Money Advice Project** To provide expert money advice caseworker services to clients in financial difficulty in the HWLH CCG area.

**Citizens Advice**

**- Energy Best Deal & - Energy Best Deal Extra** To provide information and advice to reduce fuel poverty.

**- Winter Resilience Pilot** To assess the potential role of local Citizens Advice to provide a single point of contact for those living in a cold home as anticipated in the NICE Guidelines for Preventing Excess Winter Deaths

**Sussex Community Foundation** To support equality and diversity and lone working training to support the development of an outreach service.

**ADVICESTOP People's Postcode Lottery** To develop a face to face appointments advice service in Polegate & Willingdon.

**British Energy Savings Network** To provide information and advice to reduce fuel poverty.

**Big Energy Savings Week** To undertake energy savings awareness events during Big Energy Savings Week.

**Notes to the financial statements for the year ended 31 March 2018**

**14. Designated funds**

**Redundancy reserve** - the reserve has been designated by the Trustees for the purpose of covering potential redundancy costs totalling £40,000.

**Premises fund** – the fund has been designated by the Trustees for the purpose of refurbishment at the end of the leases totalling £17,500.

**15. Financial commitments**

**Capital**

The Company has no capital expenditure commitments.

**Property Leases**

The Company entered into a lease for the Uckfield bureau premises, which expires in March 2021. The annual rent is £15,450. The Lessor and Lessee may terminate the contract with six months' notice. Under the terms of the lease, the Charity is responsible for a proportion of the cost of repairs to the fabric of the building.

At the Crowborough bureau, the lease was renewed on 31 October 2016 for a term of five years at an annual rent of £8,500. There is an annual break clause which can be operated by either party. The property must be returned in the same condition as at the start of the lease.

At Hailsham, a lease was entered into which expired on 11 December 2014 at an annual rent of £7,500. It is a full repairing lease, which has continued on existing terms pending a new agreement.

**Operating lease commitments**

The company has no annual commitments under non-cancellable operating leases.

**16. Related party transactions**

During the year, Citizens Advice, of which the Charity is a member, provided insurance and information services. In addition, the Charity purchased services and literature from them at a total cost £7,419 (2017: £8,537).

**17. 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.

**18. Pension costs**

The Charity operates a pension plan for its employees with the National Employment Savings Trust (NEST). The Charity's responsibilities under auto-enrolment commenced in August 2016.