Docusign Envelope ID: CF386CB4-60CD-8656-803D-2CC6EFCD8052

Company registration number 05551406 (England and Wales)

Charity registration number 1116660 (England and Wales)

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Docusign Envelope ID: CF386CB4-60CD-8656-803D-2CC6EFCD8052

CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	I Bretman	
	A Book	
	L Buckett	
	C A Burns	(Appointed 21 July 2025)
	N C C Clay	
	N P Johnson	
	M D Jones	
	R Protopapa	
	A Ross	
	X Yang	(Appointed 23 September 2025)
Country of incorporation	United Kingdom (England and Wales)	05551406
Charity registration	England and Wales	1116660
Registered office	Citizens Advice in West Sussex Lower Tanbridge Way Horsham West Sussex RH12 1PJ	
Auditor	Affinia (Crawley) Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT	

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 and Republic of Ireland (FRS 102)".

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

During 2025-26, we empowered people across West Sussex with the knowledge, advice and practical support they needed to move forward with the challenges they faced. We helped 40,815 clients with 159,384 issues, a 15% increase in the number of issues advised on compared with the previous year, reflecting the growing complexity of the problems people are facing. Our advice helped secure £35.9 million in additional income for local people, supporting household finances and bringing funding back into the West Sussex economy. The people who came to us for help often faced additional barriers or disadvantage, with 52% of clients reporting a health condition or disability and 21% identifying as being from the global majority, highlighting the importance of accessible advice services in helping to address inequalities across our communities.

The issues people came to us with ranged from benefits and housing to employment and debt. We supported more than 20,000 clients with benefits issues and over 4,000 clients with housing problems, including many facing acute hardship. Nearly 3,000 clients required support to access food banks, and around 2,000 people sought advice because they were homeless or at risk of homelessness. Feedback from those we helped highlights the difference our service makes, with 91% of clients saying we helped them find a way forward and 92% saying they would recommend Citizens Advice in West Sussex to others.

Financial review

In 2025-2026, Citizens Advice in West Sussex (North, South, East) had total income of £2,642,538 for the year ended 31 March 2026, slightly lower than £2,716,179 the year before. Most of this income came from our charitable activities (£2,572,772), alongside donations and legacies (£21,249), investment income (£36,567), and other income (£11,950). Total spending for the year was £2,609,209, mainly supporting staff costs and the delivery of our advice services. This meant the charity ended the year with a small surplus of £33,329, compared with £62,869 in the previous year.

At the end of the year the charity remains in a healthy financial position with total funds of £1,413,800. Our reserves, defined as general funds less the net book value of fixed assets and designated reserves, were £850,940 at the end of the year (March 2025: £830,207), representing 4.7 months of budgeted expenditure for 2026/27.

As we move into the new year, we face the challenge of increasing costs whilst several of our income contracts have no provision for inflationary costs, however designated funds have been set aside to further develop our infrastructure and to achieve operating efficiencies.

Our reserves are invested prudently in a diversified portfolio of cash deposits and fixed term investments

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month’s expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity’s current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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Plans for future periods

Looking ahead, we will continue to focus on providing free, independent, confidential and impartial advice to people across our communities at a time when demand for support remains high and the issues people face are increasingly complex. We continue to invest resources into all our delivery channels so that we can help more people with the resources we have. Increasing digital capacity is key to this via innovation but we remain deeply committed to being accessible in each our local communities through our in-person work.

We are in year 4 of our 6-year West Sussex funded Generalist Advice Contract (with the potential for a plus 1), which provides the essential funding for our core advice services. Alongside this, we will continue to work closely with local authorities, national partners and funders to deliver specialist and targeted services that respond to local need, including support around benefits, debt, housing, homelessness prevention, immigration, health-related advice and financial hardship.

Operating in the context of local government reorganisation and devolution, we are strategically primed to respond to the changes ahead to local structures which will create both challenges and opportunities for us. As these arrangements develop, we will work proactively with partners and decision makers to ensure the value of independent advice is clearly understood and will continue to create and review opportunities for partnership working and sustainable funding, so that the charity remains resilient and well placed to support people in West Sussex now and in the future.

We want to thank all our funders whose contributions have enabled us to deliver high quality and essential services, making a measurable impact to the lives of our residents. We also want to thank our amazing staff and volunteers who work tirelessly to support their communities with complex societal matters . Lastly, we'd like to thank all of the clients who have entrusted us with their problems so that we can help them move forward.

Further information about the impact of our work can be found in the charity's 2025 -2026 Impact Report, available on our website.

Structure, governance and management

The Charity is a company limited by guarantee and is governed by a Memorandum and Articles of Association, dated 13th September 2018, this succeeded an unincorporated Charity with similar object set up by a Trust Deed in 1966.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I Bretman	
A Book	
L Buckett	
C A Burns	(Appointed 21 July 2025)
N C C Clay	
N P Johnson	
M D Jones	
R Protopapa	
A Ross	
X Yang	(Appointed 23 September 2025)
A Aston	(Resigned 23 June 2025)
S J Trowbridge	(Resigned 6 November 2025)

Recruitment and appointment of trustees

The appointment of Trustees is governed by the Articles of Association, and the Board of Trustees is authorised to appoint new Trustees in the event of resignations or death of a Trustee. Trustees undergo a systemised induction, training plan, complete regular skills audits and a board performance appraisal. All aspects of organisational oversight are reflected in the Board Leadership Self-Assessment, which is externally reported on to National Citizens Advice.

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The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 28 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure

The day-to-day decision making is delegated to the Chief Executive Officer and the Senior Leadership Team, the Board of Trustees meets 4 times a year to provide organisational oversight. The Board has 4 key sub committees, these are Governance and Compliance, Finance, People and Strategy which meet quarterly providing a high level of scrutiny, strategic and stewardship. The Chief Executive Officer attends all Board and sub committees alongside the relevant members of the Senior Leadership Team.

Trustees assess major risks that the charity may be exposed to, including financial, operational, regulatory and governance risks. Trustees maintain regular oversight of the risk register, ensuring that key risks are reviewed, updated and escalated where necessary. Mitigating actions are monitored through the Board and its sub committees, with clear accountability for follow up and assurance. This approach supports timely decision making, strengthens internal controls and helps ensure that risks are managed in line with the charity’s strategic objectives and responsibilities.

Auditor

In accordance with the company's articles, a resolution proposing that Affinia (Crawley) be reappointed as auditor of the company will be put at a General Meeting.

During the year our auditors Richard Place Dobson Services Ltd joined the Affinia group and as such the audit report is now signed in the name of Affinia (Crawley).

Designated Funds

Designated funds have been set aside to cover an expected budget deficit in 2026-2027 whilst developing our infrastructure to realise further efficiencies and innovation.

The trustees' report was approved by the Board of Trustees.

Signed by:
Carol Burns
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Trustee

1 September 2026

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors of Citizens Advice in West Sussex (North, South, East) for the purpose of company law, 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 departures 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

Opinion

We have audited the financial statements of Citizens Advice in West Sussex (North, South, East) for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, 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 2026 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 the provisions available for small entities, in the circumstances set out in note 28 to the financial statements, 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 requires 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.

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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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The objectives of our audit are to obtain sufficient appropriate audit evidence regarding compliance with laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements, to perform audit procedures to help identify instances of non-compliance with other laws and regulations that may have a material effect on the financial statements, and to respond appropriately to identified or suspected non-compliance with laws and regulations identified during the audit.

However it is the primary responsibility of management, with the oversight of those charged with governance, to ensure that the entity's operations are conducted in accordance with the provisions of laws and regulations and for the prevention and detection of fraud.

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, the audit engagement team made enquiries of management, and those charged with governance, regarding the procedures relating to identifying, evaluating and complying with;

1. laws and regulations and whether they were aware of any instances of non-compliance;
2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
3. the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;

As a result of these procedures we consider the most significant laws and regulations that have a direct impact on the financial statements are FRS 102, General Data Protection Regulations, Companies Act, Charities Act 2011, Charities Statement of Recommended Practice and employment law and regulations. We performed audit procedures to detect non-compliance, which may have a material impact on the financial statements. These included reviewing financial statement disclosures and evaluating advice received from external advisors. There were no significant laws and regulations we deemed as having an indirect impact on the financial statements.

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

Management Override

The audit engagement team identified the risk of management override of controls as the area where the financial statements were most susceptible to material misstatement due to fraud. Audit procedures performed included but were not limited to testing manual journal entries and other adjustments and evaluating the rationale in relation to any significant, unusual transactions and transactions entered into outside of the normal course of business.

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Income Recognition

As a large portion of income is received through grants and relates to future years, the audit engagement team have highlighted completeness of income as an area of significant risk. Audit procedures performed included but were not limited to, proof in total testing of income recorded in the accounts compared to the grant awarded per the grant contract.

Related Party Transactions

The identification and disclosure for related party transactions was also deemed a significant risk. The audit engagement team reviewed the current systems and controls in place for identifying any related parties then looked to ensure all transactions of this nature had been appropriately disclosed in the accounts.

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.

DocuSigned by:
Darren Harding
D6C5E28F0DCF4F9...

For and on behalf of Affinia (Crawley), Statutory Auditor
Chartered Accountants
Ground Floor
1 - 7 Station Road
Crawley
West Sussex
RH10 1HT
Date: 07/10/2026

Affinia (Crawley) 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.

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income and endowments from:						
Donations and legacies	**3**	21,249	-	-	21,249	20,197
Charitable activities	**4**	1,633,116	-	939,656	2,572,772	2,659,496
Investments	**5**	36,567	-	-	36,567	31,794
Other income	**6**	11,950	-	-	11,950	4,692
Total income		1,702,882	-	939,656	2,642,538	2,716,179
Expenditure on:						
Charitable activities	**7**	1,512,765	4,737	1,091,707	2,609,209	2,653,310
Total expenditure		1,512,765	4,737	1,091,707	2,609,209	2,653,310
Net income/(expenditure)		190,117	(4,737)	(152,051)	33,329	62,869
Transfers between funds		(169,984)	68,666	101,318	-	-
Net movement in funds	**9**	20,133	63,929	(50,733)	33,329	62,869
Reconciliation of funds:						
Fund balances at 1 April 2025		830,807	346,618	203,046	1,380,471	1,317,602
Fund balances at 31 March 2026		850,940	410,547	152,313	1,413,800	1,380,471

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income and endowments from:					
Donations and legacies	**3**	20,197	-	-	20,197
Charitable activities	**4**	1,538,530	-	1,120,966	2,659,496
Investments	**5**	31,794	-	-	31,794
Other income	**6**	4,692	-	-	4,692
Total income		1,595,213	-	1,120,966	2,716,179
Expenditure on:					
Charitable activities	**7**	1,537,138	-	1,116,172	2,653,310
Total expenditure		1,537,138	-	1,116,172	2,653,310
Net income		58,075	-	4,794	62,869
Transfers between funds		(93,185)	78,863	14,322	-
Net movement in funds	**9**	(35,110)	78,863	19,116	62,869
Reconciliation of funds:					
Fund balances at 1 April 2024		865,917	267,755	183,930	1,317,602
Fund balances at 31 March 2025		830,807	346,618	203,046	1,380,471

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	**15**	380,305		381,367	
Investments	**16**	704,656		697,543	
Cash at bank and in hand		738,896		864,280	
		1,823,857		1,943,190	
Creditors: amounts falling due within one year	**17**	(410,057)		(562,719)	
Net current assets			1,413,800		1,380,471
The funds of the charity					
Restricted income funds	**20**		152,313		203,046
Unrestricted funds - general	**22**		850,940		830,807
Unrestricted funds - designated	**21**		410,547		346,618
			1,413,800		1,380,471

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 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 1 September 2026

Signed by:
Carol Burns
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Trustee

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Cash flows from operating activities					
Cash absorbed by operations	**26**		(154,838)		(16,836)
Investing activities					
Proceeds from disposal of investments		(7,113)		(13,098)	
Investment income received		36,567		31,794	
Net cash generated from investing activities			29,454		18,696
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(125,384)		1,860
Cash and cash equivalents at beginning of year			864,280		862,420
Cash and cash equivalents at end of year			738,896		864,280

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CITIZENS ADVICE IN WEST SUSSEX (NORTH, SOUTH, EAST)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Citizens Advice in West Sussex (North, South, East) is a private company limited by guarantee incorporated in England and Wales. The registered office is Citizens Advice in West Sussex, Lower Tanbridge Way, Horsham, West Sussex, RH12 1PJ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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.

Legacy income is accounted for on a receivable basis to the extent that the trustees are entitled to the income, it is probable the income will be received and the amount can be measured reliably.

Incoming resources from charitable activities, which mainly consists of grants, if related to performance and specific deliverable, are accounted for in line with the progression of the gaining the right to consideration.

Investment income is also treated on a receivable basis.

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1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% straight line
Computers	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Assets below £2,500 are not capitalized unless the purchases are part of a programme that exceeds £2,500 in aggregate. The trustees review the assets of the charity each year for impairment and any write downs are taken to the Statement of Financial Activities.

1.7 Current asset investments

Current asset investments are liquid investments with a maturity of more than three months from the balance sheet date

1.8 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 up to 95 days, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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.

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1 Accounting policies **(Continued)**

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 payments 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.

Derecognition of financial liabilities

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

1.10 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.

1.11 Retirement benefits

The charity operates an auto-enrolment pension scheme provided by Evolve Pensions. All eligible employees are automatically enrolled into the company pension scheme after their first 3 months employment. Employees retain the right to opt-out of the scheme following the initial enrolment. In 2025/26 employee contributions were 5% of qualifying earnings and employer contributions were 3%.

1.12 Volunteers

The service provided by the charity is dependent upon the ability and commitment of unpaid volunteers. It has not been possible to place an accurate monetary value for accounting purposes.

1.13 Taxation

As a charitable company providing free, independent, confidential and impartial advice to everyone on their rights and responsibilities, Citizens Advice in West Sussex (N,S,E) is not subject to corporation tax on the surpluses it makes. It is also partially exempt from charging VAT and all income and expenditure is recorded in the SOFA net of VAT with irrecoverable VAT being shown in the SOFA within other costs as a separate line item.

1.14 Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the period of the 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.

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2 Critical accounting estimates and judgements **(Continued)**

The main judgement and accounting estimates included in the accounts are:

• Deferral of grant income – Income is recognized when Citizens Advice in West Sussex (N,S,E) is entitled to the income and this will be based on the work being completed and there is no requirement to repay the grant.

• Provisions – Management has made estimates and established provisions in respect of potential liabilities as at the balance sheet date. The key area where provisions have been created is property dilapidation costs.

3 Income from donations and legacies

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Donations and gifts	21,249	20,197
Donations and gifts		
Individual donations >£1,000	11,250	16,372
Individual donations <£1,000	-	3,825
Other	9,999	-
	21,249	20,197

4 Income from charitable activities

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Advisory services						
Services provided under contract	1,633,116	939,656	2,572,772	1,538,530	1,120,966	2,659,496

5 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Investment income	36,567	31,794

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6 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Other income	11,950	4,692

7 Expenditure on charitable activities

	Advisory services 2026 £	Advisory services 2025 £
Direct costs		
Staff costs	1,731,516	1,706,887
Advisory services	709,489	734,315
	2,441,005	2,441,202
Share of support and governance costs (see note 8)		
Support	156,814	182,802
Governance	11,390	29,306
	2,609,209	2,653,310
Analysis by fund		
Unrestricted funds - general	1,512,765	1,537,138
Unrestricted funds - designated	4,737	-
Restricted funds	1,091,707	1,116,172
	2,609,209	2,653,310

8 Support costs allocated to activities

	2026 £	2025 £
Staff costs	156,814	182,802
Governance costs	11,390	29,306
	168,204	212,108
Analysed between:		
Advisory services	168,204	212,108

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9 Net movement in funds

	2026	2025
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,500	9,500

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2026	2025
	Number	Number
	67	77

Employment costs	2026	2025
	£	£
Wages and salaries	1,651,297	1,706,635
Social security costs	201,326	148,611
Other pension costs	35,707	34,443
	1,888,330	1,889,689

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2026	2025
	Number	Number
£60,001 to £70,000	2	-

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2026	2025
	£	£
Aggregate compensation	210,227	182,802

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11 Employees **(Continued)**

The key management personnel of the charity now comprise the trustees, the Chief Executive Officer, the Head of Finance, the Head of Client Services and the Head of Business Support and Operations. The total employee benefits of the key management personnel of the charity were £210,227 (2025: £182,802) due to the handover/crossover of the CEO costing £25,000

No charity trustees were paid and no trustee received any other benefits from employment in the year (2025: nil). No charity trustee received payments for professional or other services supplied to the charity (2025: nil). A number of trustees were reimbursed for expenses during the year.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2025	54,622	52,209	106,831
At 31 March 2026	54,622	52,209	106,831
Depreciation and impairment			
At 1 April 2025	54,622	52,209	106,831
At 31 March 2026	54,622	52,209	106,831
At 31 March 2026	-	-	-
At 31 March 2025	-	-	-

14 Financial instruments

	2026	2025
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	704,656	697,543

15 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Trade debtors	307,676	135,138
Accrued income	25,577	203,593
Prepayments and other debtors	47,052	42,636
	380,305	381,367

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16 Current asset investments

	2026	2025
	£	£
Current asset investments	704,656	697,543

Current asset investments are liquid investments with a maturity date more than 3 months from the balance sheet date.

17 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Other taxation and social security		33,616	60,375
Deferred income	18	166,930	184,922
Trade creditors		12,968	112,101
Other creditors		87,071	100,587
Accruals		109,472	104,734
		410,057	562,719

18 Deferred income

	2026	2025
	£	£
Other deferred income	166,930	184,922

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	166,930	184,922

	2026	2025
	£	£
Movements in the year:		
Deferred income at 1 April 2025	184,922	182,357
Released from previous periods	(184,922)	(182,357)
Resources deferred in the year	166,930	184,922
Deferred income at 31 March 2026	166,930	184,922

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19 Retirement benefit schemes

	2026	2025
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	35,707	34,443

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

20 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Macmillan	43,766	140,598	(221,312)	36,948	-
Universal Credit - Help to Claim	2,237	8,407	(11,387)	754	11
eVisa	2,373	(4,325)	(725)	2,677	-
Crawley Connect	1,256	58,610	(59,634)	659	891
CBC HP & M Advice	682	65,961	(67,885)	2,329	1,087
Sussex Community Foundation	19,618	77,251	(84,724)	-	12,145
Universal Credit - Help to Claim	-	372,297	(415,833)	47,912	4,376
Money Advice Debt Advice	-	55,046	(64,396)	10,039	689
Trussel Trust (Help Through Hardship)	-	165,811	(165,811)	-	-
Client Trust Accounts	133,114	-	-	-	133,114
	203,046	939,656	(1,091,707)	101,318	152,313

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Macmillan	9,514	253,072	(218,817)	(1)	43,768
Universal Credit - Help to Claim	-	290,058	(293,961)	3,903	-
eVisa	-	9,875	(7,639)	-	2,236
Heads On	387	22,532	(20,547)	-	2,372
National Lottery Community Fund	24,461	9,766	(32,971)	-	1,256
Crawley Homeless Prevention	-	64,279	(63,597)	-	682
Trussell Trust (Help Through Hardship)	-	360,114	(368,071)	7,957	-
Sussex Community Foundation	-	60,041	(40,423)	-	19,618
Money Advice Debt Advice	-	51,229	(53,692)	2,463	-
Client Trust accounts	149,568	-	(16,454)	-	133,114
	183,930	1,120,966	(1,116,172)	14,322	203,046

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20 Restricted funds **(Continued)**

- **Macmillan** - Funding for staff to provide an outreach advice service for Macmillan clients.
- **UC Help to Claim** - Funding to mobilise a project to provide front line support to UC claimants in West Sussex.
- **National Lottery Community Fund** - Funding for a project to provide specialist immigration and other support in Crawley.
- **Crawley Homeless Prevention** - funding to provide advice and casework on money advice to prevent homelessness for residents in Crawley.
- **Client trust accounts** - grants received to be applied specifically for the benefit of named individual clients
- **Heads on** - funding from Sussex NHS Partnership for Mental Health wellbeing / suicide prevention project
- **Trussell Trust (Help Through Hardship)** - funding to provide free advice to people needing help through the cost of living crisis
- **Money Advice Debt Advice** - funding to provide free debt advice via face to face, phone and web based services.
- **Sussex Community Foundation** - grant received to assist Crawley residents of Chaggosian descent with advice issues
- **eVisa** - funding from Home Office to deliver direct support to vulnerable non UK nationals in creating their UK VI account and accessing eVisas

21 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2025	Resources expended	Transfers	At 31 March 2026
	£	£	£	£
Specific initiatives fund	346,618	(4,737)	68,666	410,547

Previous year:	At 1 April 2024	Resources expended	Transfers	At 31 March 2025
	£	£	£	£
Specific initiatives fund	267,755	-	78,863	346,618

- **Specific initiatives fund** - includes a designated fund to cover a £290,547 budgeted deficit in 26/27, a £20,000 provision for redundancies and a £100,000 provision for IT investments to attain improved efficiencies.

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22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
General fund	830,807	1,369,782	(1,179,665)	(169,984)	850,940
Fund Partners	-	333,100	(333,100)	-	-
	830,807	1,702,882	(1,512,765)	(169,984)	850,940

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General fund	865,917	1,265,889	(1,207,814)	(93,185)	830,807
Fund Partners	-	329,324	(329,324)	-	-
	865,917	1,595,213	(1,537,138)	(93,185)	830,807

23 Analysis of net assets between funds

	Unrestricted funds general 2026	Unrestricted funds designated 2026	Restricted funds 2026	Total 2026
	£	£	£	£
At 31 March 2026:				
Current assets/(liabilities)	850,940	410,547	152,313	1,413,800
	850,940	410,547	152,313	1,413,800

	Unrestricted funds general 2025	Unrestricted funds designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
At 31 March 2025:				
Current assets/(liabilities)	830,807	346,618	203,046	1,380,471
	830,807	346,618	203,046	1,380,471

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24 Operating lease commitments

Lessee

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:

	2026	2025
	£	£
Within one year	10,762	23,391
Between two and five years	550	74,482
	11,312	97,873

25 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).

26 Cash absorbed by operations

	2026	2025
	£	£
Surplus for the year	33,329	62,869
Adjustments for:		
Investment income recognised in statement of financial activities	(36,567)	(31,794)
Movements in working capital:		
Decrease/(increase) in debtors	1,062	(114,053)
(Decrease)/increase in creditors	(134,670)	63,577
(Decrease)/increase in deferred income	(17,992)	2,565
Cash absorbed by operations	(154,838)	(16,836)

27 Analysis of changes in net funds

The charity had no material debt during the year.

28 Non-audit services provided by auditor

In common with many businesses of our size and nature we use our auditor to assist with the preparation of the financial statements.