

CITIZENS ADVICE - HART DISTRICT LIMITED

England & Wales · Charity number 1113777

Details

Status	Registered
Legal form	Charitable company
Company number	05746008
Registered	2006-04-18
Register	View on the Charity Commission register

Contact

Address	Citizens Advice Hart Civic Offices Harlington Way Fleet Hampshire GU51 4AE
Phone	01252878435
Email	help@citizensadvicehart.org.uk
Website	www.citizensadvicehart.org.uk

Activities

Objects: 4. The charity's objects ('Objects') are specifically: to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Hart District and surrounding areas.

Activities: Providing free, confidential, independent and impartial advice for members of the public in Hart District. It operates from one main centre in Fleet and outreach venues in Yateley, Hartley Wintney and Odiham. Advice is delivered by phone, email, online and face to face. Specialist services include advice on debt, employment, relationships, housing, benefits, energy and consumer issues.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** HART DISTRICT AND SURROUNDING AREAS
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£488,904	£453,803	-	-
2024-03-31	£478,306	£404,871	-	-
2023-03-31	£384,069	£371,476	-	-
2022-03-31	£404,151	£394,351	-	-
2021-03-31	£406,807	£371,182	-	-

Trustees

Name	Role	Appointed
Chloe Nel		2025-01-29
Clare Angela Rayment		2024-04-24
Gareth James Williams		2024-01-24
Louise Sibley		2025-10-29
Luke Burton		2026-04-29
Nadine Middleton		2026-04-29
Philippa Reader		2025-04-30
Robert Zachery Coffin		2024-01-24
Stephen John Surrall		2023-03-22

Accounts



Registered No: 05746008

Charity No 1113777

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

CITIZENS ADVICE HART - DISTRICT LIMITED
(A COMPANY LIMITED BY GUARANTEE)

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
For the year ended 31st March 2025

Registered No: 05746008
Charity No 1113777

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TRUSTEES AND DIRECTORS REPORT

The Trustees, who are also the Directors of CA Hart (the charity), are pleased to present their annual report and financial statements for the year ended 31 March 2025.

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 (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OUR PURPOSES AND ACTIVITIES

Purposes

The charity's purposes, as set out in the objectives contained in the Company's Articles of Association, are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Hart District and surrounding areas.

All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of Trustees has had due regard to the Charity Commission guidance on public benefit. By delivering expert advice, encouraging collaboration and campaigning for change, we aim to contribute to the well-being of individuals, build resilience and enhance the lives of those in our community. We are mindful of the need to offer our service to all clients in all demographics in the way that is most appropriate and desired by them, hence our dedication to ensuring that our balance of face to face, telephone and online services remains proportionate and effective while making the best use of our resources and capacity.

Activities

We deliver advice through a range of channels to ensure we meet all our clients' needs and preferences:

- 47% of our advice is delivered over the telephone, making or receiving over 11,000 calls
- 24% of our advice is delivered via email
- 23% of our advice is delivered in person; we held 626 face to face appointments
- 11k active users of our refreshed Citizens Advice Hart website (up 9% on last year)
- 69 clients have used our new Webchat facility to get advice since it launched in July 2024

We take advice into the community

- Our award-winning Advice First Aid programme trained 52 people in 2024/25 to support individuals with guidance, using the public Citizens Advice website for self-help and referring to us where advice is needed. To date, 295 people have been trained through this programme.
- Our Outreach service takes our advice into the heart of the community and has helped 238 clients in person with 759 different issues who otherwise may not have been able to access our services.
- In 2024 we launched our Work Out Your Money (WOYM) programme in conjunction with local schools. WOYM is designed to transform how individuals engage with and manage their finances. Since launching in October 2024, we have worked with 330 students.

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

OUR PURPOSES AND ACTIVITIES (CONTINUED)

Advocacy work

- We use our clients' experiences, stories and evidence to research and campaign for positive change both locally and nationally using evidence forms.
- During 2024/25 we raised 361 evidence forms highlighting unfair practice within a range of areas including Housing, Benefits & Tax Credits, Universal Credit, Debt and Utilities & Communication.
- We supported National and Local campaigns throughout the year with advice given online, via social media and face to face in the community.

Ensuring our work delivers our aims

In a fast-changing world we need to constantly evaluate and evolve the way we deliver our service and be responsive to external changes that affect our clients and stakeholders. We review our aims, objectives and activities each year. In carrying out the review we are ensuring that that our aims, objectives and activities are in line with our stated purpose.

ACHIEVEMENTS AND PERFORMANCE

The following section summarises our activities, performance and the impact we have on our clients and the wider public benefit. For more detail, please download our latest Impact Report at <https://citizensadvicehart.org.uk/wp-content/uploads/2025/08/Citizens-Advice-Hart-Impact-Report-2024-2025-FINAL-3.pdf>

Who we helped

In 2024/25 we:

- helped 4,255 clients
- with 10,751 issues
- which is an average of 3.9 issues per client (compared to 3.4 in the previous year)

Effectiveness of our help

How our clients felt because of the help they received:

- 84% felt less stressed, depressed or anxious
- 61% felt their physical health had improved
- 40% of our clients with a physical or mental health condition sought less help from a professional, following our advice

How effective did clients feel we were:

- 79% said we helped them find a way forward
- 87% said they could not have resolved their problem without us
- 80% said they would recommend our service
- 74% said they found us easy to access

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Outcomes of our help

In monetary terms, the following outcomes were delivered to our clients across Hart:

- £1.4 million of income gained (for example through new benefit awards, charitable payments, budgeting changes and energy advice)
- £158,000 worth of debts written off
- £49,000 of additional services and loans (including through food provision/referrals, improvements to property and correcting bills)
- £187,000 of other gains (including improved health and capacity to manage)

Public value of our help

We help people to solve their problems. In doing so, we create financial value, not only for the client, but for the wider community. This means that we save the Government and society money by stopping problems that cost money. It's impossible to put a £ sign on all the crucial work that we do, but where we have the evidence to do so, talking about the financial value of our service tells a powerful story. Using the national Citizens Advice fiscal modelling tool of public benefit, approved by HM Treasury, the work we undertake at CA Hart provides the following public value.

For every £1 invested in CA Hart:

- £2.52** is saved by local and national government due to fewer payments for out of work benefits, less costly housing issues and less demand on the NHS
- £17.18** is gained as when people have fewer problems, they have higher levels of wellbeing, participation in society and productivity
- £11.16** is gained by the people we help through new and backdated benefits, debts written off and consumer refunds

Projects

In addition to core advice service offer, we undertake number of projects, including:

Advice First Aid - our award-winning Advice First Aid project has now trained 295 people to be able to deliver basic advice first aid to a range of clients across the district.

Outreach - our Outreach project takes our services to 11 locations in the community and has helped 238 clients with 759 different issues during 2024 who otherwise may have been unable to access our services.

Macmillan Project - our Macmillan Project helped 314 clients achieve outcomes worth over £1 million.

Foodbank Adviser - providing a Foodbank Adviser to attend Hart Foodbanks and provide advice and signposting for foodbank clients. Helped 64 clients with 480 issues to achieve outcomes worth over £70,000.

Home & Well - providing a service that helps vulnerable residents of Hampshire with energy poverty needs and advice or signposting for related social needs; the service aims to equip the person with the necessary support to live safely and independently. Since November we have helped 45 clients.

Work Out Your Money (WOYM) - Launched in conjunction with local schools. WOYM is designed to transform how young people engage with and manage their finances. Launched in October 2024, we have worked with 330 pupils.

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

FINANCIAL REVIEW

In the financial year to 31 March 2025, total income from Citizens Advice Hart increased by 2% to £488,904, from £478,306 in the previous year.

Income from charitable activities has increased by 10% to £432,996 (2023/24: £394,612), however the charity has seen a decrease in income from donations and grants receiving £40,854 (2023/24: £72,305) due to 2023/24 receiving £35k from the National Lottery which was not repeated in 2024/25. Income from bank deposits (unrestricted) has continued to increase to £15,054 (2023/24: £11,389) due to increases in interest rates.

The most significant unrestricted funding for core activities continues to be provided by a grant from Hart District Council at £148,586 (2023/24: £148,586). The grant does not fully cover general advice service costs, and we continue to raise funds from other sources to maintain our core provision. Although, we have seen success from the ongoing development of our fundraising efforts this year, the fundraising landscape continues to be challenging and in the event of a reduction in grant from the Hart District Council, the Board would be required to re-assess the charity's capacity to provide on-going general advice.

Total expenditure within the year has grown by 12% to £453,803 (2023/24: £404,871), which is in line with the 10% increase in income from charitable activities. Staff and volunteer costs make up 72% of total expenditure at £327,705 (2023/24: £274,371) and are essential for the charity to deliver its core advice provision.

Investment Policy

Total cash held as at 31 March 2025 was £382,479. The charity's investment policy is to manage the cashflow and investments to maximise income and minimise risk. For this reason, the Trustees restrict the investment of funds to UK bank deposit accounts for a maximum of one year. The Board regularly reviews the charity's investments.

Reserves Policy

Our reserves policy aims to ensure that our work is protected from risk of disruption due to any unforeseen reduction in income or additional expenditure, while at the same time ensuring that we do not hold funds unnecessarily at the expense of delivering benefit to the community. In order to avoid holding excessive funds, the trustees have agreed to set a reserves target that sits between a minimum threshold (of 3 months of unrestricted operational costs, plus contingency for closure plus the fixed asset fund) and a maximum threshold (which adds an additional 3 months of unrestricted operational costs to the minimum threshold). The reserves are monitored between these thresholds on a quarterly basis.

Restricted Reserves: £1,344

Restricted reserves are funds which have been given by various bodies for specific projects. At the start of the financial year the level of restricted funds was £1,212, relating to Hart Foodbank, and at the end of the year this balance was £1,344.

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

FINANCIAL REVIEW (CONTINUED)

Unrestricted designated reserves: £319,249

Designated reserves are funds set aside by trustees to meet specific costs.

- **Operational cost reserve** – a reserve of £99,487 provides for three months' unrestricted operating costs based on the budget for the coming year. The trustees have reviewed the risks associated with income and expenditure and believe that three months' costs are sufficient to either close the charity in an orderly manner or to allow it to source funding to continue to operate.
- **Closure contingency** – this fund of £22,318 provides for the cost of statutory redundancy for all staff who have more than twelve months' service as of 31 March 2025, this is to provide sufficient cover in the event of closure at any point during the year ahead, together with a provision for dilapidations.
- **Fixed asset fund** (incorporating the IT equipment and development reserve) – it is recognised that money tied up in fixed assets is not readily available to support business operations and should not be recognised within general reserves. The fund of £1,856 represents the value of unrestricted funds tied up in fixed assets.
- **Cover for deficit budget** – The cost-of-living crisis has resulted in a significant increase in the need for our services and the trustees have agreed a deficit budget for the next three years to invest in staff to extend our services and to allow time to develop further income streams. The trustees consider £195,588 to be sufficient to meet the budget deficit for the coming two years. It is noted that in the 3rd year, the charity will hope to have developed its income streams sufficiently to be able to move to a balanced (no deficit) budget.

Unrestricted general reserves: £68,421

The general reserves are available for any additional day-to-day operations of the charity, to provide temporary financial assistance for projects that are awaiting funding from other organisations and to develop services for the community we serve.

Going Concern

The Trustees have assessed the charity's financial position and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it is therefore appropriate to prepare the charity's accounts on a going concern basis.

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

FUTURE PLANS

The Trustees are acutely aware of the challenges that CA Hart face, and the need to adapt to ensure that we continue to respond to the needs of the citizens of Hart and deliver great returns on investment for our funders. Looking to the future, we are focusing on five strategic priorities listed below, including examples of some of the activities that are planned in 2025/26.

1. Enhance accessibility and reach

We need to ensure that we increase client contacts from underrepresented groups. To achieve this we are looking to increase the number of locations from which we deliver outreach sessions.

2. Develop our workforce in an inclusive and adaptive environment

We are implementing a revised organisational structure to better align roles to the demands of our clients and to provide increased clarity on roles and career progression paths for our staff. Our training plans are being modified to ensure EDI awareness and mental health support is delivered across the workforce.

3. Maximise impact, value & sustainability of our service

We are expanding the quality and distribution of our Impact and Research & Campaigns reports and of other reports and newsletters such as those on digital exclusion. The CEO is increasing the presentations to key stakeholders and partners. Communicating success stories and sharing data on the value for money CA Hart delivers to the community, will help secure future support and funding.

4. Create & strengthen collaborative partnerships

We are preparing for the changes arising from Devolution and Local Government Reorganisation. We believe these reforms will present opportunities as well as risks to Local Citizens Advice (LCA) organisations. CA Hart meets regularly with LCAs across Hampshire and neighbouring counties to seek opportunities to collaborate.

In addition, at a time when we are seeing an increase in the numbers of clients presenting to us with complex health needs, CA Hart is expanding its collaborations with local health partners. Specifically, the CEO represents Hampshire & Isle of Wight Health & Social Care Alliance (HIVCA) on the Leadership Committee and is a member of the HIOW ICB Digital Assembly steering group and the Hampshire Chamber of Commerce 'Meet the Charity' steering group.

5. Enable through education

Following on from our award-winning Advice First Aid programme which has been delivered to around 300 key stakeholders across Hart, we have piloted a Work Out Your Money programme in conjunction with a couple of local schools. This programme is designed to transform how young people engage with and manage their finances. Having secured funding, we plan to expand this programme across more organisations in 2025/26.

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

ANNUAL TRUSTEE RISK STATEMENT

How we manage risk

CA Hart is exposed to a range of risks in its operations and to ensure that the position is appropriately managed the Trustees have set out the level of risk that they believe the organisation should be willing to accept in trying to achieve its objectives. This level, or risk appetite, can be described as 'cautious' as this is considered to be appropriate for a charity, although, a marginally higher risk profile may occasionally be acceptable on individual projects if the opportunities to benefit the organisation and our clients justify the risk. It is recognised by the Trustees that given the external environment, particularly for raising funding, it is not always possible for the charity to achieve the level of risk mitigation that would align with its desired risk appetite.

Risk is managed by the implementation of a risk policy which is reviewed and approved annually and includes internal controls, and the operation of a risk register which also considers horizon risks and opportunities. The overall risk position is reviewed at each quarterly Trustee meeting, so that any changes to the risk profile are considered along with any mitigating actions.

The current principal risks faced by CA Hart can be summarised as follows:

Financial: Funding, financial controls and bidding risks

Operational: Systems disruption, data loss and reputational risks

Governance and Compliance: Quality of service, effective governance and business model risks

People: Recruitment and retention risks

The Board has instigated a range of mitigations to manage these risks which include a comprehensive suite of policies and procedures, a budget / business plan and insurance cover.

The one significant horizon challenge relates to the local government reorganisation proposals that are currently being considered. For many years a core source of funding for CA Hart has been from Hart District Council (HDC). As HDC is likely to be disbanded this funding is at risk. We are currently considering how we can best approach this challenge to ensure that the services for the people of Hart are maintained into the future.

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

HOW WE WORK

Organisation Structure

CA Hart 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 to fulfil its charitable objects and comply with the national membership requirements.

The Chief Executive Officer (CEO) of the organisation has been appointed by the Trustees to manage the day-to-day operations of the charity and has delegated authority as set out in a Scheme of Reserved and Delegated Matters which is reviewed annually by the board. Samantha Mabbott is the CEO. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the Trustee board in line with the Business Development Plan and are reviewed at least annually.

The Senior Management Team (SMT) meet to review progress against targets and the charity's financial position and to discuss issues referred to them by the Trustee board. Reports and recommendations are then taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff and volunteer meetings, and senior management team meetings which ensure that progress is being made against targets.

Pay and Remuneration of Key Management Personnel

The Trustees consider that the board of Trustees and the SMT comprise the key management personnel of CA Hart and the senior management team are paid in accordance with salaries benchmarked across a range of voluntary sector organisations. Any increases to salaries are approved by the Trustee board. The Chief Executive's salary is reviewed and approved by the Trustee board separately but in line with the policy set out above.

Information Assurance

CA Hart's Trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The charity holds joint responsibility, with the National Citizens Advice Service, for client data that is held in our case management system. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the UK General Data Protection Regulation and Data Protection Act 2018.

Quality and Compliance

CA Hart is a member, by subscription, of Citizens Advice, the National Association for the Citizens Advice service. The Citizens Advice Membership Scheme requires member organisations to undergo an annual audit of organisational standards and quality of advice by Citizens Advice. The Charity was audited by a site visit in January 2024 and an internal review in January 2025. We exceeded the standards required. Citizens Advice also confirmed it had attained an excellent quality rating and as a result the Charity continues to hold the Advice Quality Standards (AQS) kite mark.

Trustees

Trustees who have served during the year can be seen below. None of the Trustees has any beneficial interest in the company. All existing Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Current Directors and Trustees

John Nicholls (Chair)
Stephen Surrall (Vice Chair)
Roger Durdle (Company Secretary)
Chloe Nel (co-opted 29/01/2025 Treasurer)
Lee Bambridge
Robert Coffin (co-opted 24/01/2024, elected 23/10/2024)
Gareth Williams (co-opted 24/01/2024, elected 23/10/2024)
Clare Rayment (co-opted 24/04/2024 elected 23/10/2024)
Martin Stern
Philippa Reader (co-opted 30/04/2025)

Also served as a Director and Trustee during the reporting period

Nathalie Antoinet (resigned 23/10/2024)
Louisa Callaghan (co-opted 29/01/2025, resigned 02/05/2025)
Paula Downey Jones (resigned 29/01/2025)

Charity Registration Number: 1113777

Company Registration Number: 05746008

Authorised and regulated by the Financial Conduct Authority: FRN 617627

Registered office

Civic Offices,
Harlington Way,
Fleet,
GU51 4AE

Bankers

Lloyds Bank
Aldermore Bank
United Trust Bank
Cambridge and Counties Bank
Redwood Bank
Unity Trust

External Examiner

SKS Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre, Coxbridge Business Park, Farnham, Surrey, GU10 5EH

Governing Document

CA Hart was formed as a company limited by guarantee on 16th March 2006 (Company Number: 05746008). The full name of the charity Citizens Advice – Hart District Limited was registered with the Charity Commission on 18th April 2006 (charity Number: 1113777). It is governed by its Memorandum and Articles of Association incorporated 16th March 2006 as amended on 28th March 2018. Having acquired consent from the Charity Commission a new Memorandum and Articles of Association were adopted at an Extraordinary General Meeting on 3rd May 2023. These are in line with the new Model Articles published by Citizens Advice in 2021.

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

Recruitment and Appointment of Trustees

CA Hart is governed by a Trustee board. (Trustees in this context are synonymous with Directors) Trustees who have held office during the year are listed on the previous page. The new Articles of Association provide for a minimum of four and a maximum of fifteen Trustees.

Following an objective recruitment process in accordance with its adopted policy, Trustees are elected to the Board for a three-year period and shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected.

The Board has powers to appoint a co-opted Trustee provided that on appointment the total number of Trustees does not exceed a maximum of fifteen Trustees. A co-opted Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting but may then be elected or reappointed.

Trustee Induction and Training

Trustees receive an induction into the work of the charity including documents setting out CA Hart's organisation structure, the Articles of Association, current financial statements, and the business plan. Trustees are required to act in accordance with Charity Commission guidance as set out in its publication 'The essential Trustee (CC3)' and subscribe to the Citizens Advice Code of Conduct incorporating the Nolan principles of standards in public life. The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and are operating as designed.

TRUSTEES AND DIRECTORS REPORT (CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law require the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Company law requires that the Trustees must not approve the financial statements unless they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- a. select suitable accounting policies and then apply them consistently.
- b. make judgements and estimates that are reasonable and prudent.
- c. state whether applicable accounting standards have been followed subject to any material departures disclosed and explored in the financial statements.
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enables them to ensure that the financial statements comply with the Companies Act.

The Trustees are responsible for safeguarding the assets of CA Hart and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and that, where appropriate the Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

Approved by the Trustees of the charity on 24th September 2025 and signed on its behalf by



John Nicholls
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 13 to 29.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the Directors of the company 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 by being a qualified member of ICAEW.

Having satisfied myself that the charity is not required to be audited under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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 statement below

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 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

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre
Coxbridge Business Park
Farnham, Surrey,
GU10 5EH

Gilroy and Brookes Accountants Ltd

DATE: 15 October 2025

SUMMARY OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the year ended 31 March 2025

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
Income from:		£	£	£	£
Donations and grants	2	36,372	4,482	40,854	72,305
Charitable activities	3	349,903	83,093	432,996	394,612
Investment income	4	15,054	-	15,054	11,389
Total income		401,329	87,575	488,904	478,306
Expenditure on:					
Cost of raising funds	5	-	-	-	-
Charitable activities	5	366,360	87,443	453,803	404,871
Total expenditure		366,360	87,443	453,803	404,871
Net income/(expenditure) before transfers		34,969	132	35,101	73,435
Transfer between funds		-	-	-	-
Net movement in funds for the year	6	34,969	132	35,101	73,435
Total funds brought forward		352,701	1,212	353,913	280,478
Total funds carried forward		387,670	1,344	389,014	353,913

All income and expenditure derive from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movement in funds is disclosed in Note 17 to the financial statements.

BALANCE SHEET AT 31 MARCH 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	11	<u>1,856</u>	<u>4,423</u>
Current assets			
Debtors	12	31,394	11,603
Cash at bank and in hand		382,479	371,561
Total current assets		<u>413,873</u>	<u>383,164</u>
Current liabilities			
Creditors: amounts falling due within one year	13	26,715	33,674
Net current assets		<u>387,158</u>	<u>349,490</u>
Total net assets	16	<u>389,014</u>	<u>353,913</u>
Funds	17		
Restricted income funds		1,344	1,212
Unrestricted income funds			
Designated funds		319,249	255,005
General funds		<u>68,421</u>	<u>97,696</u>
Total unrestricted funds		387,670	352,701
Total funds		<u>389,014</u>	<u>353,913</u>

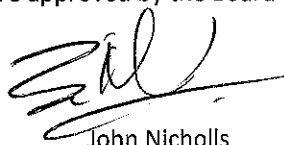
For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The Financial Statements were approved by the Board on 24 September 2025 and were signed on its behalf by:


John Nicholls
Chair of Trustees


Chloe Nel
Honorary Treasurer

NOTES TO THE ACCOUNTS

1 Accounting policies

a) Statutory information

Citizens Advice - Hart District Limited is a charitable company limited by guarantee and is incorporated in England. The registered office is Hart District Civic Offices, Harlington Way, Fleet GU51 4AE.

b) Basis of preparation

The financial statements have 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 and Republic of Ireland (FRS 102)- (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Public benefit entity

Citizens Advice Hart meets the definition of defined benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

d) Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of donations and gifts, including gift aid and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

NOTES TO THE ACCOUNTS

1 Accounting policies (Continued)

f) Interest receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds allocated by the Trustees for specific projects or costs.

h) Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds: expenditure incurred in inducing third parties to make voluntary contributions to the charity.
- Charitable activities: expenditure incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public.
- Support and governance costs: expenditure incurred which cannot be directly attributed to cost of raising funds or charitable activities.

i) Allocation of support costs

Support costs which cannot be directly attributed to a project are allocated based on time directly spent on each project.

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

k) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets are capitalised where the purchase cost exceeds £1,000.

Depreciation is provided on all tangible fixed assets at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Office equipment is depreciated on a straight-line basis over 3 years. Tangible fixed assets purchased using restricted funds are depreciated at the rate of 100% in the year of purchase, assuming no residual value.

NOTES TO THE ACCOUNTS

1 Accounting policies (Continued)

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and in hand includes cash and term deposits with a maturity of twelve months or less from the date of the opening of the deposit.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Pensions

The Charity operates a defined contribution pension plan for its employees. Contributions are recognised as they become payable.

NOTES TO THE ACCOUNTS

2 Income from donations and grants

	Unrestricted funds	Restricted funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Yateley Town Council	5,000	-	5,000	5,000
Hook Parish Council	1,000	-	1,000	2,000
Elvetham Heath PC	2,000	-	2,000	2,000
Church Crookham Parish Council	2,000	-	2,000	2,000
Odiham Parish Council	1,500	-	1,500	1,500
Fleet Town Council	2,000	-	2,000	1,000
Eversley Parish Council	500	-	500	750
Winchfield Parish Council	250	-	250	250
Crookham Village PC	500	-	500	250
Crondall PC	250	-	250	250
Ewshot Parish Council	200	-	200	200
Blackwater & Hawley Town Council	500	-	500	-
Emmanuel Kaye Foundation	15,000	-	15,000	15,000
National Lottery	-	-	-	35,134
Tesco Groundworks	1,125	-	1,125	1,450
Hart Rotary	450	1,200	1,650	260
Odiham & Hook Rotary	-	500	500	-
HCC Counsellor Grants	-	2,657	2,657	-
Miscellaneous Donations	2,543	125	2,668	3,357
Donations at Events	1,144	-	1,144	904
DWP Access to Work Grant	260	-	260	-
CostCo	150	-	150	-
Odiham Cottage Hospital	-	-	-	1,000
Total	36,372	4,482	40,854	72,305

NOTES TO THE ACCOUNTS

3 Income from charitable activities

	Unrestricted funds	Restricted funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Hart District Council - Funding grant	148,586		148,586	148,586
Hart District Council - Rent	72,095		72,095	77,095
Hart District Council - Homelessness Prevention	35,000		35,000	41,928
Hart District Council - Winter Grant	3,922	800	4,722	-
Hart District Council - Ukraine Relief Fund	2,190		2,190	6,240
Rushmoor B Ukraine Support Fund	390		390	-
CA* Hampshire - Home & Well	-	10,329	10,329	6,998
CA Hampshire - SSEN Funding	4,500		4,500	-
CA Hampshire - GNN Home & Well	7,000		7,000	-
CA Hampshire - Digital Inclusion	5,931		5,931	-
CA Hampshire - National Lottery Debt Project	250		250	-
CA Hampshire - Healthwatch	-		-	1,700
CA East Hampshire - Household Support Fund	10,752		10,752	15,916
CA Test Valley Pot 2 funding	6,916		6,916	13,834
CA - Energy Advice Programme	-		-	6,250
Hampshire Macmillan Cancer Advice Service	-	12,654	12,654	10,053
Hampshire County Council (HCC) - Local Solutions	-		-	27,532
HCC - Connect for Communities	32,127		32,127	-
HCC - HSF Community Grant	5,000		5,000	-
UKSPF - Community Hub	6,772	37,000	43,772	-
Hart Foodbank	-	22,310	22,310	20,941
Action Hampshire	5,495		5,495	2,450
Good Things Foundation - Digital Exclusion	2,977		2,977	-
Frimley 10 100	-		-	1,938
Hart District Council AFA	-		-	1,290
Hart Voluntary Action for AFA	-		-	1,451
The Clothworkers Foundation	-		-	10,000
Fleet Crondall & Crookham Welfare Trust	-		-	410
Total	349,903	83,093	432,996	394,612

* CA = Citizens Advice

4 Investment Income

	Unrestricted funds	Restricted funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Bank interest receivable	15,054	-	15,054	11,389

NOTES TO THE ACCOUNTS

5a Expenditure (current year)

	Unrestricted funds	Restricted funds	Support & governance costs	2025 Total Funds	2024 Total Funds
	£	£	£	£	£
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	129,936	49,944	141,009	320,889	269,812
Staff and volunteer support	3,397	648	2,771	6,816	4,559
Office services	4,067	6,092	32,931	43,090	49,028
Premises	72,120	-	5,615	77,735	76,344
Other costs	2,552	655	1,097	4,304	4,314
Total	212,072	57,339	183,423	452,834	404,057
Governance					
Other costs	-	-	969	969	814
Total expenditure	212,072	57,339	184,392	453,803	404,871
Allocation of support and governance costs	154,288	30,104	(184,392)	-	-
Total expenditure 2025	366,360	87,443	-	453,803	
Total expenditure 2024	271,750	133,121	-	404,871	

NOTES TO THE ACCOUNTS

5b Expenditure (prior year)

	Unrestricted funds	Restricted funds	Support & governance costs	2024 Total Funds	2023 Total Funds
	£	£	£	£	£
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	103,985	72,327	93,500	269,812	223,627
Staff and volunteer support	1,828	865	1,866	4,559	5,405
Office services	6,233	12,674	30,121	49,028	42,038
Premises	72,095	-	4,249	76,344	66,793
Partner payments	-	-	-	-	13,745
Other costs	1,492	1,645	1,177	4,314	17,524
Total	185,633	87,511	130,913	404,057	369,132
Governance					
Other costs	-	-	814	814	2,344
Total expenditure	185,633	87,511	131,727	404,871	371,476
Allocation of support and governance costs	86,117	45,610	(131,727)	-	
Total expenditure 2024	271,750	133,121	-	404,871	
Total expenditure 2023	238,343	133,133	-	371,476	

NOTES TO THE ACCOUNTS

6 Net income for the year

This is stated after charging:

	2025	2024
	£	£
Depreciation	9,097	14,203
Independent examiner's remuneration	603	18

Independent examiner's remuneration in 2024 was £588 with a release of accrual for £570 relating to previous years, agreed with independent examiner as no longer needed.

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	294,233	246,480
Social security costs	14,704	12,183
Employer's contribution to pension scheme	11,952	11,149
	<u>320,889</u>	<u>269,812</u>

No employee received employee benefits (excluding employer pension costs) in excess of £60,000.

The total amount of employee benefits received by key management personnel is £90,661 (2024: £85,048).

None of the Trustees have received any remuneration or received any other benefits from any contracts with the Charity.

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
For the year ended 31st March 2025

Registered No: 05746008
Charity No 1113777

NOTES TO THE ACCOUNTS

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2025	2024
	No.	No.
Charitable activities	13.11	10.35
Management and administration	<u>3.78</u>	<u>3.73</u>
	<u>16.89</u>	<u>14.08</u>

9 Related Party Transactions

There were no related party transactions during the year (2024: NIL).

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

NOTES TO THE ACCOUNTS

11 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At the start of the year	33,781	33,781
Additions in the year	6,530	6,530
Disposals in the year	-	-
At the end of the year	40,311	40,311
Depreciation		
At the start of the year	29,358	29,358
Charge for the year	9,097	9,097
Eliminated on disposal	-	-
At the end of the year	38,455	38,455
Net book value		
At the end of the year	1,856	1,856
At the start of the year	4,423	4,423

All the assets shown above are used for charitable purposes.

12 Debtors

	2025 £	2024 £
Trade debtors	28,207	9,296
Accrued income	-	138
Prepayments	3,187	2,169
Total	31,394	11,603

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade Creditors	6,028	7,297
Taxation and social security	4,458	3,770
Accruals	8,770	18,488
Deferred Income (note 14)	7,459	4,119
Total	26,715	33,674

NOTES TO THE ACCOUNTS

14 Deferred income

Deferred income relates to grants received to be utilised in the following financial year.

	2025	2024
	£	£
Balance at the beginning of the year	4,119	37,791
Amount released to income in the year	(4,119)	(37,791)
Amount deferred in the year	7,459	4,119
Balance at the end of the year	7,459	4,119

15 Pension scheme

The Charity operates a defined contribution personal pension plan for qualifying employees. The employer contributes 5% of earnings to this plan. The pension cost charge represents contributions payable by the Charity to the plan and the contributions payable in the year were £11,952 (2024: £11,149). There were £2,168 outstanding contributions at the year end (2024: £1,822).

The assets of the plan are held separately from those of the Charity in an independently administered fund.

16a Analysis of group net assets between funds (current year)

	General unrestricted	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	1,856	-	1,856
Net current assets	385,814	1,344	387,158
Net assets at the end of the year	387,670	1,344	389,014

16b Analysis of group net assets between funds (prior year)

	General unrestricted	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	4,423	-	4,423
Net current assets	348,278	1,212	349,490
Net assets at the end of the year	352,701	1,212	353,913

NOTES TO THE ACCOUNTS

17a Movements in funds (current year)

	At the start of the year £	Income £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Hampshire Macmillan Cancer Services	-	12,654	(12,654)	-	-
Hart Foodbank	1,212	22,310	(22,178)	-	1,344
Home & Well	-	10,329	(10,329)	-	-
Community Hub	-	37,000	(37,000)	-	-
Miscellaneous IT Funding	-	5,282	(5,282)	-	-
Total restricted funds	1,212	87,575	(87,443)	-	1,344
Unrestricted funds:					
Designated funds:					
Operational cost reserve	90,417	-	-	9,070	99,487
Fixed asset fund	4,423	-	(3,240)	673	1,856
Closure contingency	17,295	-	-	5,023	22,318
2024-25 planned deficit	86,493	401,329	(363,120)	(124,702)	-
2025-26 planned deficit	56,377	-	-	45,374	101,751
2026-27 planned deficit	-	-	-	46,636	46,636
2027-28 planned deficit	-	-	-	47,201	47,201
Total designated funds	255,005	401,329	(366,360)	29,275	319,249
Total unrestricted funds	97,696	-	-	(29,275)	68,421
Total funds	353,913	488,904	(453,803)	-	389,014

NOTES TO THE ACCOUNTS

17b Movements in funds (prior year)

	At the start of the year	Income	Expenditure & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
Hampshire Macmillan Cancer Services	-	10,053	(10,053)	-	-
Outreach - AFA	4,962	5,679	(10,641)	-	-
Outreach	-	27,532	(27,532)	-	-
Hart District Council (HDC) -Homelessness Prevent	-	41,928	(41,928)	-	-
HDC - Ukraine Relief Fund	-	6,240	(6,240)	-	-
The Clothworkers Foundation	-	10,000	(10,000)	-	-
Hart Foodbank	-	20,941	(19,729)	-	1,212
Home & Well	-	6,998	(6,998)	-	-
Total restricted funds	4,962	129,371	(133,121)	-	1,212
Unrestricted funds:					
Designated funds:					
Operational cost reserve	74,268	-	-	16,149	90,417
Fixed asset fund	9,584	-	(5,161)	-	4,423
Closure contingency	7,280	-	-	10,015	17,295
Service development fund	40,580	-	(15,128)	(25,452)	-
2024-25 planned deficit	-	-	-	86,493	86,493
2025-26 planned deficit	-	-	-	56,377	56,377
Total designated funds	131,712	-	(20,289)	143,582	255,005
Total unrestricted funds	143,804	348,935	(251,461)	(143,582)	97,696
Total funds	280,478	478,306	(404,871)	-	353,913

NOTES TO THE ACCOUNTS

Description of Funds services:

Hampshire Macmillan Cancer Advice Service

Specialist support and advice services to people affected by cancer across Hampshire.

Outreach

Provision of advice services delivered outside of Citizens Advice offices across the Hart District.

Homelessness Prevention

Funding to provide a Money Advice Adviser for Fast Track Debt referrals.

HDC - Ukraine Relief Fund

Provides funding to support Ukrainian refugees in the local community.

Clothworkers Foundation

Funding for replacement and upgrade of IT equipment.

Hart Foodbank

Funded project to provide a Foodbank Adviser to attend Hart Foodbanks and provide advice and signposting for foodbank clients. Advice First Aid training provided to Hart Foodbank volunteers.

Home & Well

Provision of a wraparound service that helps vulnerable residents of Hampshire with energy poverty needs and advice or signposting for related social needs. In turn, the service aims to equip the person with the necessary support to live safely and independently.

Community Hub

Supporting community hubs with outreach advice, Advice First Aid training and report on impact and share information with stakeholders.

Miscellaneous IT Funding

Grants received from various organisations for IT equipment.

NOTES TO THE ACCOUNTS

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2025	2024
	£	£
Less than one year	61,320	61,320
One to five years	122,640	183,960
Over five years	-	-
	<u>183,960</u>	<u>245,280</u>

Lease costs of less than one year are covered by a grant from Hart District Council.

19 Legal status of charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is £10.

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

CITIZENS ADVICE HART - DISTRICT LIMITED (A COMPANY LIMITED BY GUARANTEE)

Registered No: 05746008

Charity No 1113777

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2024

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CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2024

The Trustees, who are also the Directors of CA Hart (the charity), are pleased to present their annual report and financial statements for the year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE INFORMATION

Current Directors and Trustees

John Nicholls (Chair)
Stephen Surrall (co-opted 22/03/2023, elected 25/10/2023, Vice Chair)
Paula Downey Jones (co-opted 24/01/2024, Treasurer)
Roger Durdle (Company Secretary)
Nathalie Antoinet (co-opted 26/07/2023, elected 25/10/2023)
Lee Bambridge (co-opted 26/07/2023, elected 25/10/2023)
Robert Coffin (co-opted 24/01/2024)
Gareth Williams (co-opted 24/01/2024)
Clare Rayment (co-opted 24/04/2024)
Martin Stern

Also served as a Director and Trustee during the reporting period

Judith Astles (resigned 27/09/2023)
Jayne Mountain (resigned 19/11/2023)
Geoffrey Smith (resigned 27/09/2023)
Graham Yule (resigned 26/07/2023)

Charity Registration Number: 1113777

Company Registration Number: 05746008

Authorised and regulated by the Financial Conduct Authority: FRN 617627

Registered office

Civic Offices,
Harlington Way,
Fleet,
GU51 4AE

Senior Management Team

Samantha Mabbott - Chief Officer
Lucy Wagenstein - Deputy CO
Louisa Crowsley – Advice Services Manager
Jane Harris – Office Manager

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2024

Bankers

Lloyds Bank
Aldermore Bank
United Trust Bank
Cambridge and Counties Bank
Redwood Bank
Unity Trust

External Examiner

SKS Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre, Coxbridge Business Park, Farnham, Surrey, GU10 5EH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

CA Hart was formed as a company limited by guarantee on 16th March 2006 (Company Number: 05746008). The full name of the charity Citizens Advice – Hart District Limited was registered with the Charity Commission on 18th April 2006 (charity Number: 1113777). It is governed by its Memorandum and Articles of Association incorporated 16th March 2006 as amended on 28th March 2018. Having acquired consent from the Charity Commission a new Memorandum and Articles of Association were adopted at an Extraordinary General Meeting on 3rd May 2023. These are in line with the new Model Articles published by Citizens Advice in 2021.

Recruitment and Appointment of Trustees

CA Hart is governed through a Trustee board. (Trustees in this context are synonymous with Directors) Trustees who have held office during the year are listed on page 2. The new Articles of Association provide for a minimum of four and a maximum of fifteen Trustees.

Following an objective recruitment process in accordance with its adopted policy, Trustees are elected to the Board for a three-year period and shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected.

The Board has powers to appoint a co-opted Trustee provided that on appointment the total number of Trustees does not exceed a maximum of fifteen Trustees. A co-opted Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting but may then be elected or reappointed.

A Chief Officer is appointed by the Trustees to manage the charity and has delegated authority as set out in a Scheme of Reserved and Delegated Matters which is reviewed annually by the board.

Trustee Induction and Training

Trustees receive an induction into the work of the charity including documents setting out CA Hart's organisation structure, the Articles of Association, current financial statements, and the business plan. Trustees are required to act in accordance with Charity Commission guidance as set out in its publication 'The essential Trustee (CC3)' and subscribe to the Citizens Advice Code of Conduct incorporating the Nolan principles of standards in public life. The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and are operating as designed.

Organisation Structure

CA Hart 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 Board of Directors in order to fulfil its charitable objects and comply with the national membership requirements.

Registered No: 05746008

Charity No: 1113777

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2024

The Chief Officer of the organisation has been appointed by the Trustees to manage the day-to-day operations of the charity. Samantha Mabbott is the Chief Officer. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the Trustee board in line with the Business Development Plan and are reviewed at least annually.

The Senior Management Team (SMT) meet to review progress against targets and the charity's financial position and to discuss issues referred to them by the Trustee board. Reports and recommendations are then taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff and volunteer meetings, and senior management team meetings which ensure that progress is being made against targets.

Pay and Remuneration of Key Management Personnel

The Trustees consider that the board of Trustees and the SMT comprise the key management personnel of CA Hart and the senior management team are paid in accordance with salaries benchmarked across a range of voluntary sector organisations. Any increases to salaries are approved by the Trustee board. The Chief Officer's salary is reviewed and approved by the Trustee board separately but in line with the policy set out above.

Key risks and Uncertainties

The Trustees having had consideration to, and mindful of, the key strategic risk areas for the charity identify the following:

- **Financial Risks:**
 - **Funding:** need to ensure that the levels of core income assumed in the business plan are achieved otherwise there could be a reduction (or potential cessation) in service
 - **Financial Controls:** need to maintain strong financial controls around bank accounts and amounts spent to prevent inappropriate spending, fraud, losses and reputational damage
 - **Bidding:** need to accurately assess the risks involved to the organisation when bidding for new funding
- **Operational Risks:**
 - **Systems disruption or data loss:** an external attack or an internal issue could cause a major disruption to systems or a loss of data leading to client detriment and reputational issues
 - **Reputational damage:** inappropriate external messaging in respect of campaigns or by staff/volunteers on social media could damage the reputation of CA Hart
- **Governance and Compliance Risks:**
 - **Quality of service:** need to maintain the quality of service to ensure good client outcomes and minimising complaints that may result in claims and regulatory issues (such as loss of AQS accreditation and breach of FCA guidelines)
 - **Effective Governance:** need to have an appropriate governance structure in place, including policies, assurance and a suitably skilled Board working effectively. Any deficiency could result in a failure to optimise the value CA Hart can deliver and potential client detriment
 - **Business Model:** need to keep the service offered by CA Hart relevant and accessible to clients. Failure to do this could lead to a reduction in the social value delivered, undermining the purpose of the organisation and potentially its long-term future
- **People Risks:**
 - **Recruitment and Retention:** an inability to recruit, train/develop and retain staff and volunteers could lead to a failure to provide the level of core service required

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2024

We have been undertaking a number of initiatives and implementing further controls to reduce and mitigate these risks including:

- **Financial Risks:**
 - A fundraising strategy and sustainability strategy is in place. We have appointed a Deputy Chief Officer to allow the Chief Officer more time for fundraising and building stakeholder relationships
 - A communication strategy is in place to manage key funder relationships
 - We are an active member of Citizens Advice Hampshire and support wider fundraising through its board and Strategic Manager forum. We have increased our collaborative working, establishing relationships with other Citizens Advice offices, including working on joint funding arrangements
 - A contingency plan is in place which sets out the actions necessary to address a material reduction in funding
 - Board approved procedure in place with clear authorisation levels which ensures the segregation of duties, that expenditure being signed off by those with sufficient seniority and in accordance with approved budgets
 - Board approved budget which is reviewed and variances explained/investigated quarterly
 - A procedure is in place which is completed before a bid is made that assesses financial requirements and all significant risks. Board approval is required for material projects
- **Operational Risks:**
 - Data protection / security policies and procedures are in place to ensure the chance of disruption has been minimised. Cyber Essentials Plus has been achieved
 - A procedure is in place which sets out the process for the approval of external messages.
 - Access to CA Hart social media sites is restricted to approved personnel
- **Governance and Compliance Risks:**
 - Board approved policies and procedures are in place and Casebook is utilised to help ensure regulatory requirements are met
 - Case checking, Independent File Reviews (IFR's) and quality of advice audits take place to monitor quality of advice given
 - Resources and training in place to ensure FCA guidelines are adhered to
 - An annual business plan is produced that considers the requirements of clients (needs analysis) and how they can best be met by CA Hart. An action plan is produced to ensure required changes/developments are made and reported to the board quarterly
- **People Risks:**
 - The Business Plan sets the recruitment parameters which are then delivered via the annual recruitment plan
 - An organisational training plan is in place and monitored
 - Appraisals and 1:1s monitored closely to develop and retain staff and objective setting takes place

Furthermore, we have set a budget for the next two years to invest in staff to extend our services and to allow time to develop further income streams.

Factors that are likely to affect the financial performance or position in 2024/25 and further years:

- As the service is heavily reliant on discretionary spend from Local Authorities to fund its core activities, this is subject to volatility and uncertain economic conditions

- The availability of skilled staff and suitable volunteers can significantly affect operational performance and our ability to demonstrate our value to potential funders
- Our ability to meet increased costs is highly challenging without similar rises in our core funding, the principal source of which (from Hart District Council) has been at the same level for 15 years – there has been no real-terms increase in that funding over that period

STATEMENT OF INTERNAL CONTROL

Risk Management

CA Hart is exposed to a range of risks in its operations and to ensure that the position is appropriately managed the Trustees have set out the level of risk that they believe the organisation should be willing to accept in trying to achieve its objectives. This level, or risk appetite, can be described as 'cautious' as this is considered to be appropriate for a charity, although, a marginally higher risk profile may occasionally be acceptable on individual projects if the opportunities to benefit the organisation and our clients justify the risk. It is recognised by the Trustees that given the external environment, particularly for raising funding, it is not always possible for the charity to achieve the level of risk mitigation that would align with its risk appetite.

Risk is managed by the implementation of a risk policy which is reviewed and approved annually and includes internal controls, and the operation of a risk register which also considers horizon risks and opportunities. The overall risk position is reviewed at each quarterly Trustee meeting, so that any changes to the risk profile are considered along with any mitigating actions.

Strategic risks in the risk register are organised in four categories with the top-level risk currently in each category being as follows:

- Financial Risk – the ability to achieve sufficient funding levels to maintain/develop the service,
- People Risk – the recruitment, retention and training of suitable staff and volunteers,
- Operational Risk – a disruption to services from the loss of systems, people or facilities,
- Governance & Compliance Risk – failure to deliver the quality of service required, including meeting regulatory requirements.

Our Business Continuity Plan details how we will handle significant risks that could cause disruption to our normal services, and which have the potential for significant impact on our organisation's business stability.

Information Assurance

CA Hart's Trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The charity holds joint responsibility, with the National Citizens Advice Service, for client data that is held in our case management system. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the UK General Data Protection Regulation and Data Protection Act 2018.

Quality and Compliance

CA Hart is a member, by subscription, of Citizens Advice, the National Association for the Citizens Advice service. The Citizens Advice Membership Scheme requires member organisations to undergo an annual audit of organisational standards and quality of advice by Citizens Advice. The Charity was audited by a site visit in January 2024 and exceeded the standards required. Citizens Advice also confirmed it had attained an excellent equality rating and as a result the Charity continues to hold the Advice Quality Standards kite mark.

Trustees

Trustees who have served during the year can be seen above. None of the Trustees has any beneficial interest in the company. All existing Trustees are members of the company and guarantee to contribute £10

in the event of a winding up.

OBJECTIVES AND ACTIVITIES

Objects

The charity's purposes, as set out in the objects contained in the Company's Articles of Association, are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Hart District and surrounding areas.

The charity's objects are defined as above. Our mission, vision, purpose and values will be our guiding principles.

Our Vision

Finding a Way Forward

Our Mission

- To actively listen and to be caring and understanding towards all individuals seeking help
- To ensure all relevant information is passed to those seeking help and they are able to interpret and action it as needed
- To influence local decision makers, be the "go to" organisation for policy makers, providing local data on issues such as poverty and health inequalities
- To provide the same high standards of advice to all age groups and sectors of society
- To be an inclusive and accessible service to everyone
- To support people in the community at an early stage before their issues become more significant, for example, managing debt before it causes mental health issues, financial education/literacy, giving people the confidence to help themselves
- To be a key partnership organisation with the NHS to keep people well and at home and a key partner with other organisations to minimise/ prevent need for public services

Statement of Purpose:

To ensure that all individuals within our community are heard and understood, whatever challenges they are facing, guiding them with care to confidently find a way forward.

Ensuring Our work Delivers Our Aims

In a fast-changing world we need to constantly evaluate and evolve the way we deliver our service and be responsive to external changes that affect our clients and stakeholders. We review our aims, objectives and activities each year. In carrying out the review we are ensuring that that our aims, objectives and activities are in line with our stated purpose.

OUR ACTIVITIES, PERFORMANCE AND IMPACT

The following section summarise our activities, performance and the impact we have on our clients and the wider public benefit.

Who we helped:

In 2023/24 we:

- helped 2,627 unique clients (4,243 client cases)
- with 8,915 issues
- which is an average of 3.4 issues per client (compared to 2.9 in the previous year)

How we helped:

In 2023/24 we delivered:

- 46% of our advice by phone
 - answering 4,411 phone calls from clients
 - making 7,874 phone calls to clients
- 30% of our advice by email
- 19% of our advice in-person
 - holding 676 face-to-face appointments
- 5% of advice via other channels (e.g. letter)

Effectiveness of our help:

How our clients felt as a result of the help they received:

- 87% felt less stressed, depressed or anxious
- 65% felt their physical health had improved
- furthermore, 40% of our clients with a physical or mental health condition sought less help from a professional, following our advice

How effective did clients feel we were:

- 85% said we helped them find a way forward
- 73% said they could not have resolved their problem without us
- 75% said their problem was completely solved following advice
- 85% said they would recommend our service

Outcomes of our help:

In monetary terms, the following outcomes were delivered to our clients across Hart:

- £804,689 of income gained (for example through new benefit awards, charitable payments, budgeting changes and energy advice)
- £62,323 worth of debts written off
- £8,980 of additional services and loans (including through food provision/referrals, improvements to property and correcting bills)
- £136,954 of other gains (including improved health and capacity to manage)

Public Value of our help:

We help people to solve their problems. In doing so, we create financial value, not only for the client, but for the wider community. This means that we save the Government and society money by stopping problems that cost money. It's impossible to put a £ sign on all of the crucial work that we do, but where we have the evidence to do so, talking about the financial value of our service tells a powerful story. Using the national Citizens Advice fiscal modelling tool of public benefit, approved by HM Treasury, the work we undertake at CA Hart provides the following public value.

For every £1 invested in CA Hart:

- **£2.45** is saved by local and national government due to fewer payments for out of work benefits, less costly housing issues and less demand on the NHS
- **£14.70** is gained as when people have fewer problems, they have higher levels of wellbeing, participation in society and productivity
- **£6.93** is gained by the people we help through new and backdated benefits, debts written off and consumer refunds

Projects:

In addition to core advice service offer, we undertake number of projects, including:

- **Advice First Aid** - our award-winning Advice First Aid project has now trained 233 people to be able to deliver basic advice first aid to a range of clients across the district
- **Outreach** - our Outreach project takes our services to 11 locations in the community and has helped 224 clients with 414 different issues during 2023 who otherwise may have been unable to access our services
- **Macmillan Project** - our Macmillan Project helped 92 clients make gains of £232,830
- **Foodbank Adviser** - providing a Foodbank Adviser to attend Hart Foodbanks and provide advice and signposting for foodbank clients
- **Home and Well** – providing a service that helps vulnerable residents of Hampshire with energy poverty needs and advice or signposting for related social needs; the service aims to equip the person with the necessary support to live safely and independently.
- **Homeless Prevention** - providing a Money Advice Adviser for Fast Track Debt referrals

FINANCIAL REVIEW

In the financial year to 31 March 2024, total income from Citizens Advice Hart increased by 24.5% to £478,306, from £384,069 in the previous year. This reflects an increase in restricted income to £129,371 (2022/23: £88,261) and an increase in unrestricted income to £348,935 (2022/23: £295,808).

Unrestricted funding for charitable activities has remained fairly static at £266,241 (2022/23: £266,808), however the charity has seen benefit from an increase in unrestricted donations and grants £72,305 (2022/23: £26,565) as the charity starts to focus on the development of more diverse income sources. The growth in restricted funds for charitable activities has benefited from projects such as providing an advisor to the Hart Foodbank, providing Advice First Aid training and provision of a Money Advice Adviser under the Homeless Prevention programme. Income from our bank deposits (unrestricted) has increased to £11,389 (2022/23: £2,435) due to increases in interest rates.

The most significant unrestricted funding for our core activities continues to be provided by a grant from Hart District Council at £148,586 (2022/23: £148,586). The grant does not fully cover our general advice service costs and we continue to raise funds from other sources to maintain our core provision. Although, we have seen success from the ongoing development of our fundraising efforts this year, the fundraising landscape continues to be challenging and in the event of a reduction in grant from the Hart District Council, the Board would be required to re-assess the charity's capacity to provide on-going general advice.

Total expenditure within the year has grown by 9%. Unrestricted expenditure has increased to £271,750 (2022/23: £238,343), reflective of the increase in income achieved and the subsequent increase in activities. Restricted expenditure has been in line with previous year at £133,121, however, the increase in restricted income has led to a smaller deficit of £(3,750) (2022/23: £(44,872)), we expect restricted activity to breakeven in the coming year. Staff and volunteer costs make up 68% of total expenditure at £274,371 (2022/23: £229,032) and are essential for the charity to deliver its core advice provision.

Reserves at 31 March 2024 were £353,912, with £1,212 restricted funds and £352,701 of unrestricted funds. The unrestricted funds include £255,005 of designated funds.

Investment Policy

Total cash held as at 31 March 2024 was £371,561. The charity's investment policy is to manage the cashflow and investments controlling the associated risks to maximise income and minimise risk. For this reason, the Trustees restrict the investment of funds to UK bank deposit accounts for a maximum of one year. The Board regularly reviews the charity's investments.

Reserves Policy

Our reserves policy aims to ensure that our work is protected from risk of disruption due to any unforeseen reduction in income or additional expenditure, while at the same time ensuring that we do not hold funds unnecessarily at the expense of delivering benefit to the community.

Unrestricted (general) Reserves: £97,696

The general reserves are available for the day-to-day operation of the charity, to provide temporary financial assistance for projects that are awaiting funding from other organisations and to develop

services for the community we serve. In order to balance this with not holding excessive funds for this purpose, the trustees have agreed to set a reserves target that sits between a minimum threshold (of 3 months of unrestricted operational costs, plus contingency for closure plus the fixed asset fund) and a maximum threshold (which adds an additional 3 months of unrestricted operational costs to the minimum threshold). The reserves will be monitored between these thresholds on a quarterly basis.

Designated reserves: £255,005

Designated reserves are funds set aside by trustees to meet specific costs.

- Operational cost reserve – a reserve of £90,417 provides for three months' unrestricted operating costs based on the budget for the coming year. The trustees have reviewed the risks associated with income and expenditure and believe that three months' costs are sufficient to either close the charity in an orderly manner or to allow it to source funding to continue to operate.
- Closure contingency – this fund of £17,295 provides for the cost of statutory redundancy for all staff who have more than twelve months' service as of 31 March 2025, this is to provide sufficient cover in the event of closure at any point during the year ahead, together with a provision for dilapidations.
- Fixed asset fund (incorporating the IT equipment and development reserve) – it is recognised that money tied up in fixed assets is not readily available to support business operations and should not be recognised within general reserves. The fund of £4,423 represents the value of unrestricted funds tied up in fixed assets.
- Cover for deficit budget. The cost-of-living crisis has resulted in a significant increase in the need for our services and the trustees have agreed a deficit budget for the next two years to invest in staff to extend our services and to allow time to develop further income streams. The trustees consider £142,870 to be sufficient to meet the budget deficit for the coming two years. It is noted that in the 3rd year, the charity will have developed its income streams sufficiently to be able to move to a balanced (no deficit) budget.

Restricted Reserves: £1,212

Restricted reserves are funds which have been given by various bodies for specific projects. At the start of the financial year the level of restricted funds was £4,962, relating to outreach, and at the end of the year was £1,212, relating to Hart Foodbank.

Going Concern

The Trustees have assessed the charity's financial position and have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it is therefore appropriate to prepare the charity's accounts on a going concern basis.

FUTURE PLANS

Delivering a sustainable service that meets the needs of our clients remains a priority of the Trustee board over the coming two years. The charity will continue to develop diversified funding streams to increase our sustainability and enable us to build a diverse service that is responsive to client needs.

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
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For the year ended 31st March 2024

CA Hart will continue to work to ensure that it delivers a cost-effective service, meaning that we are not only offering value for money to our existing funders but that we have a viable offer, whilst never compromising on the high-quality service that our clients expect and deserve.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law require the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Company law requires that the Trustees must not approve the financial statements unless they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- a. select suitable accounting policies and then apply them consistently.
- b. make judgements and estimates that are reasonable and prudent.
- c. state whether applicable accounting standards have been followed subject to any material departures disclosed and explored in the financial statements.
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enables them to ensure that the financial statements comply with the Companies Act.

The Trustees are responsible for safeguarding the assets of CA Hart and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and that, where appropriate the Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

Approved by the Trustees of the charity on 24th July 2024 and signed on its behalf by

John Nicholls
Chair of Trustees



INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 14 to 28.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company 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 by being a qualified member of ICAEW.

Having satisfied myself that the charity is not required to be audited under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

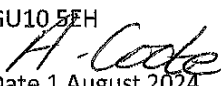
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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 statement below

Independent examiner's statement

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

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

Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre
Coxbridge Business Park
Farnham, Surrey,
GU10 5EH


Date 1 August 2024

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
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For the year ended 31st March 2024

SUMMARY OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Income from:		£	£	£	£
Donations and grants	2	71,305	1,000	72,305	26,565
Charitable activities	3	266,241	128,371	394,612	355,069
Investment income	4	11,389	-	11,389	2,435
Total income		348,935	129,371	478,306	384,069
Expenditure on:					
Cost of raising funds	5	-	-	-	-
Charitable activities	5	271,750	133,121	404,871	371,476
Total expenditure		271,750	133,121	404,871	371,476
Net income/(expenditure) before transfers		77,185	(3,750)	73,435	12,593
Transfer between funds		-	-	-	-
Net movement in funds for the year	6	77,185	(3,750)	73,435	12,593
Total funds brought forward		275,516	4,962	280,478	267,885
Total funds carried forward		352,701	1,212	353,913	280,478

All income and expenditure derive from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movement in funds is disclosed in Note 17 to the financial statements.

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2024

BALANCE SHEET AT 31 MARCH 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	11	<u>4,423</u>	<u>9,584</u>
Current assets			
Debtors	12	11,603	2,527
Cash at bank and in hand		<u>371,561</u>	<u>321,286</u>
Total current assets		<u>383,164</u>	<u>323,813</u>
Current liabilities			
Creditors: amounts falling due within one year	13	<u>33,674</u>	<u>52,919</u>
Net current assets		<u>349,490</u>	<u>270,894</u>
Total net assets	16	<u>353,913</u>	<u>280,478</u>
Funds	17		
Restricted income funds		1,212	4,962
Unrestricted income funds			
Designated funds		255,005	131,712
General funds		<u>97,696</u>	<u>143,804</u>
Total unrestricted funds		<u>352,701</u>	<u>275,516</u>
Total funds		<u>353,913</u>	<u>280,478</u>

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The Financial Statements were approved by the Board on 24th July 2024 and were signed on its behalf by:



John Nicholls
Chair of Trustees



Paula Downey Jones
Honorary Treasurer

NOTES TO THE ACCOUNTS

1 Accounting policies

a) Statutory information

Citizens Advice - Hart District Limited is a charitable company limited by guarantee and is incorporated in England.

The registered office is Hart District Civic Offices, Harlington Way, Fleet GU51 4AE.

b) Basis of preparation

The financial statements have 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 and Republic of Ireland (FRS 102)- (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Public benefit entity

Citizens Advice Hart meets the definition of defined benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

d) Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of donations and gifts, including gift aid and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds allocated by the Trustees for specific projects or costs.

NOTES TO THE ACCOUNTS

h) Resources expended

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

Expenditure is classified under the following activity headings:

- Cost of raising funds – expenditure incurred in inducing third parties to make voluntary contributions to the charity.
- Charitable activities - expenditure incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public.
- Support and governance costs – expenditure incurred which cannot be directly attributed to cost of raising funds or charitable activities.

i) Allocation of support costs

Support costs which cannot be directly attributed to a project are allocated based on time directly spent on each project.

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

k) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets are capitalised where the purchase cost exceeds £1,000.

Depreciation is provided on all tangible fixed assets at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Office equipment is depreciated on a straight-line basis over 3 years.

Tangible fixed assets purchased using restricted funds are depreciated at the rate of 100% in the year of purchase, assuming no residual value.

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and in hand includes cash and term deposits with a maturity of twelve months or less from the date of the opening of the deposit.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Pensions

The Charity operates a defined contribution pension plan for its employees. Contributions are recognised as they become payable.

NOTES TO THE ACCOUNTS

2 Income from donations and grants

	Unrestricted funds	Restricted funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Yateley Town Council	5,000		5,000	
Hook Parish Council	2,000		2,000	
Elvetham Heath PC	2,000		2,000	1,500
Church Crookham Parish Council	2,000		2,000	
Odiham Parish Council	1,500		1,500	1,500
Fleet Town Council	1,000		1,000	
Eversley Parish Council	750		750	
Winchfield Parish Council	250		250	
Crookham Village PC	250		250	
Crondall PC	250		250	
Ewshot Parish Council	200		200	
Odiham Cottage Hospital		1,000	1,000	
Emmanuel Kaye Foundation	15,000		15,000	
National Lottery	35,134		35,134	
Tesco Groundworks	1,450		1,450	
Hart Rotary	260		260	5,000
Miscellaneous Donations	3,357		3,357	2,480
Donations at Events	904		904	666
East Hampshire Household Support Fund				1,000
Pierrepont Trust				5,000
Charlotte Bonham Carter Charitable Trust				3,000
Hampshire & Isle of Wight Community Fund				4,919
HCC Counsellor Grant				1,000
Waitrose				500
Total	71,305	1,000	72,305	26,565

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
TRUSTEES AND DIRECTORS' REPORT
For the year ended 31st March 2024

NOTES TO THE ACCOUNTS

3 Income from charitable activities

	Unrestricted funds	Restricted funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Hart District Council - Funding grant	148,586		148,586	148,586
Hart District Council - Rent	77,095		77,095	72,095
Hart District Council - Homelessness Prevention		41,928	41,928	18,072
Hart District Council - Ukraine Relief Fund		6,240	6,240	1,100
Citizens Advice Hampshire - Home & Well		6,998	6,998	
Citizens Advice Hampshire - Healthwatch	1,700		1,700	2,500
Citizens Advice East Hampshire - Household Support Fund	15,916		15,916	
Citizens Advice - Energy Advice Programme	1,050		1,050	
Citizens Advice Test Valley Pot 2 funding	13,834		13,834	
Citizens Advice - Energy Advice Programme, National Grid	5,200		5,200	
Hampshire Macmillan Cancer Advice Service		10,053	10,053	8,273
Hampshire County Council (HCC) - Local Solutions Outreach		27,532	27,532	5,438
Frimley 10 100		1,938	1,938	7,762
Course fees for AFA		1,290	1,290	
Hart Voluntary Action for AFA		1,451	1,451	
The Clothworkers Foundation		10,000	10,000	
Hart Foodbank		20,941	20,941	
Action Hampshire	2,450		2,450	
Fleet Crondall & Crookham Welfare Trust	410		410	
Hart District Council - Grant for office move				5,715
Hart District Council - Household Support Fund Fee				7,326
Citizens Advice Hampshire				1,540
Citizens Advice - Money and Pensions Service				11,946
Citizens Advice - Cost of Living grant				15,000
Citizens Advice - HSF Energy Fund				4,046
The Armed Forces Covenant				11,243
				8,927
HCC - Local Solutions - Home Money Management				
HCC - Connect for Communities				3,500
HCC - Get Going				12,000
Partner payment				10,000
Total	266,241	128,371	394,612	355,069

NOTES TO THE ACCOUNTS

4 Investment income

	Unrestricted funds	Restricted funds	2024 Total Funds	2023 Total Funds
	£	£	£	£
Bank interest receivable	11,389	-	11,389	2,435

5a Analysis of expenditure (current year)

	Unrestricted funds	Restricted funds	Support & governance costs	2024 Total Funds	2023 Total Funds
	£	£	£	£	£
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	103,985	72,327	93,500	269,812	223,627
Staff and volunteer support	1,828	865	1,866	4,559	5,405
Office services	6,233	12,674	30,121	49,028	42,038
Premises	72,095	-	4,249	76,344	66,793
Partner payments	-	-	-	-	13,745
Other costs	1,492	1,645	1,177	4,314	17,524
Total	185,633	87,511	130,913	404,057	369,132
Governance					
Other costs	-	-	814	814	2,344
Total expenditure	185,633	87,511	131,727	404,871	371,476
Allocation of support and governance costs	86,117	45,610	(131,727)	-	
Total expenditure 2024	271,750	133,121	-	404,871	
Total expenditure 2023	238,343	133,133	-	371,476	

NOTES TO THE ACCOUNTS

5b Analysis of expenditure (prior year)

	Unrestricted funds	Restricted funds	Support & governance costs	2023 Total Funds	2022 Total Funds
	£	£	£	£	£
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	74,507	85,053	64,067	223,627	264,548
Staff and volunteer support	1,154	1,719	2,532	5,405	9,551
Office services	1,273	10,312	30,453	42,038	38,596
Premises	61,586	-	5,207	66,793	49,478
Partner payments	-	13,745	-	13,745	29,526
Other costs	14,888	1,703	933	17,524	1,599
Total	153,408	112,532	103,192	369,132	393,298
Governance					
Other costs	-	-	2,344	2,344	1,053
Total expenditure	153,408	112,532	105,536	371,476	394,351
Allocation of support and governance costs	84,935	20,601	(105,536)	-	
Total expenditure 2023	238,343	133,133	-	371,476	
Total expenditure 2022	221,161	173,190	-	394,351	

6 Net income for the year

This is stated after charging:

	2024 £	2023 £
Depreciation	14,203	13,234
Independent examiner's remuneration	18	570

Independent examiner's remuneration in 2024 is £588 with a release of accrual for £570 relating to previous years, agreed with independent examiner as no longer needed.

NOTES TO THE ACCOUNTS

7 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2024	2023
	£	£
Salaries and wages	246,480	201,593
Social security costs	12,183	8,822
Employer's contribution to pension scheme	11,149	8,673
Termination payments	-	4,539
	<u>269,812</u>	<u>223,627</u>

No employee received employee benefits (excluding employer pension costs) in excess of £60,000.

The total amount of employee benefits received by key management personnel is £85,048 (2023: £71,156).
The charitable company considers its key management personnel to be the Chief Officer and Deputy Chief Officer.

None of the Trustees have received any remuneration or received any other benefits from any contracts with the Charity.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2024	2023
	No.	No.
Charitable activities	10.35	9.30
Management and administration	3.73	2.70
	<u>14.08</u>	<u>12.00</u>

9 Related party transactions

There were no related party transactions during the year (2023: NIL).

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

NOTES TO THE ACCOUNTS

11 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At the start of the year	24,739	24,739
Additions in the year	9,042	9,042
Disposals in the year	-	-
At the end of the year	33,781	33,781
Depreciation		
At the start of the year	15,155	15,155
Charge for the year	14,203	14,203
Eliminated on disposal	-	-
At the end of the year	29,358	29,358
Net book value		
At the end of the year	4,423	4,423
At the start of the year	9,584	9,584

All the assets shown above are used for charitable purposes.

12 Debtors

	2024 £	2023 £
Trade debtors	9,296	-
Accrued income	138	-
Prepayments	2,169	2,527
Total	11,603	2,527

13 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade Creditors	7,297	1,649
Taxation and social security	3,770	3,892
Accruals	18,488	9,587
Deferred Income (note 14)	4,119	37,791
Total	33,674	52,919

NOTES TO THE ACCOUNTS

14 Deferred income

Deferred income relates to grants received to be utilised in the following financial year.

	2024	2023
	£	£
Balance at the beginning of the year	37,791	31,300
Amount released to income in the year	(37,791)	(31,300)
Amount deferred in the year	<u>4,119</u>	<u>37,791</u>
Balance at the end of the year	<u>4,119</u>	<u>37,791</u>

15 Pension scheme

The charity operates a defined contribution personal pension plan for qualifying employees. The employer contributes 5% of earnings to this plan. The pension cost represents contributions payable by the charity to the plan and the contributions payable in the year were £11,149 (2023: £10,445). There were £1,822 outstanding contributions at the year-end (2023: £1,457).

The assets of the plan are held separately from those of the Charity in an independently administered fund.

16a Analysis of group net assets between funds (current year)

	General unrestricted	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	4,423	-	4,423
Net current assets	<u>348,278</u>	<u>1,212</u>	<u>349,490</u>
Net assets at the end of the year	<u>352,701</u>	<u>1,212</u>	<u>353,913</u>

16b Analysis of group net assets between funds (prior year)

	General unrestricted	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	9,584	-	9,584
Net current assets	<u>265,932</u>	<u>4,962</u>	<u>270,894</u>
Net assets at the end of the year	<u>275,516</u>	<u>4,962</u>	<u>280,478</u>

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2024

NOTES TO THE ACCOUNTS

17a Movement in funds (current year)

	At the start of the year	Income	Expenditure & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
Hampshire Macmillan Cancer Services		10,053	(10,053)		
Outreach - AFA	4,962	5,679	(10,641)		
Outreach		27,532	(27,532)		
Hart District Council (HDC) - Homelessness Prevention		41,928	(41,928)		
HDC - Ukraine Relief Fund		6,240	(6,240)		
The Clothworkers Foundation		10,000	(10,000)		
Hart Foodbank		20,941	(19,729)		1,212
Home & Well		6,998	(6,998)		
Total restricted funds	4,962	129,371	(133,121)	-	1,212
Unrestricted funds:					
Designated funds:					
Operational cost reserve	74,268			16,149	90,417
Fixed asset fund	9,584		(5,161)		4,423
Closure contingency	7,280			10,015	17,295
Service development fund	40,580		(15,128)	(25,452)	
2024-25 planned deficit				86,493	86,493
2025-26 planned deficit				56,377	56,377
Total designated funds	131,712	-	(20,289)	143,582	255,005
Total unrestricted funds	143,804	348,935	(251,461)	(143,582)	97,696
Total funds	280,478	478,306	(404,871)	-	353,913

CITIZENS ADVICE - HART DISTRICT LIMITED (CA Hart)
TRUSTEES AND DIRECTORS' REPORT
For the year ended 31st March 2024

NOTES TO THE ACCOUNTS

17b Movement in funds (prior year)

	At the start of the year	Income	Expenditure & losses	Transfers	At the end of the year
	£	£	£	£	£
Restricted funds:					
Hampshire Macmillan Cancer Services		8,273	(8,273)		
Armed Forces Covenant	19,575	11,243	(30,818)		
BEIS remote working	5,762		(5,762)		
Money and pensions service	2,420	11,946	(14,366)		
Help to claim	387		(387)		
Universal credit	10,904		(10,904)		
Outreach	5,327		(365)		4,962
Hampshire CC (HCC) Local Solutions - Outreach		5,438	(5,438)		
HCC Local Solutions - Home Visiting	3,103	8,927	(12,030)		
Energy best deal extra	929		(929)		
Advice line	493		(493)		
Emergency fund					
Fleet/Crookham/Crondall	192		(192)		
Emergency Rotary fund	742		(742)		
Hart District Council (HDC) - Homelessness Prevention		18,072	(18,072)		
HDC - Ukraine Relief Fund		1,100	(1,100)		
HCC - Connect for Communities		3,500	(3,500)		
HCC Get Going - Advice First Aid (AFA)		12,000	(12,000)		
Frimley 10 100 - AFA		7,762	(7,762)		
Total restricted funds	49,834	88,261	(133,133)	-	4,962
Unrestricted funds:					
Designated funds:					
Operational cost reserve	56,831			17,437	74,268
Fixed asset fund	8,079		(3,523)	5,028	9,584
Closure contingency	12,864			(5,584)	7,280
Service development fund				40,580	40,580
Total designated funds	77,774	-	(3,523)	57,461	131,712
Total unrestricted funds	140,277	295,808	(234,820)	(57,461)	143,804
Total funds	267,885	384,069	(371,476)	-	280,478

NOTES TO THE ACCOUNTS

Description of Funds services:

Hampshire Macmillan Cancer Advice Service

Specialist support and advice services to people affected by cancer across Hampshire.

Advice First Aid

Providing Citizens Advice - Hart training to frontline workers in other local partner organisations to become Advice First Aiders.

Outreach

Provision of advice services delivered outside of Citizens Advice offices across the Hart District.

Homelessness Prevention

Funding to provide a Money Advice Adviser for Fast Track Debt referrals.

HDC - Ukraine Relief Fund

Provides funding to support Ukrainian refugees in the local community.

Clothworkers Foundation

Funding for replacement and upgrade of IT equipment.

Hart Foodbank

Funded project to provide a Foodbank Adviser to attend Hart Foodbanks and provide advice and signposting for foodbank clients. Advice First Aid training provided to Hart Foodbank volunteers.

Home & Well

Provision of a wraparound service that helps vulnerable residents of Hampshire with energy poverty needs and advice or signposting for related social needs. In turn, the service aims to equip the person with the necessary support to live safely and independently.

Armed Forces Covenant (prior year)

An advice service for Armed Forces families funded by the Armed Forces Covenant Trust.

BEIS Remote Working (prior year)

Funding to support local offices with the right technology and equipment.

Money and Pensions Service (prior year)

Funding to increase capacity within the debt advice sector by onboarding trainees.

Help to Claim (prior year)

A National Citizens Advice service commissioned by the Department for Work & Pensions to help claimants make a Universal Credit application and provide support up to the first payment.

Universal Credit (prior year)

Provides personal budgeting and assisted digital support to claimants when they apply for full service Universal Credit benefit.

NOTES TO THE ACCOUNTS

Home Visiting (prior year)

Money management advice provided for clients at home, referred from Adult and Social Care teams.

Energy Best Deal Extra (prior year)

A central Citizens Advice fund to provide energy advice to those experiencing difficulty managing fuel payments.

Adviceline (prior year)

Provides self-help information to clients seeking advice by telephone.

Emergency Funds (prior year)

Cash grants given to assist with emergency situations such as fuel debt, travel costs and equipment for housing.

HCC – Connect for Communities (prior year)

Funding provided to support with signposting at summer holiday playschemes for local children.

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2024	2023
	£	£
Less than one year	61,320	61,320
One to five years	183,960	245,280
Over five years	-	-
	<u>245,280</u>	<u>306,600</u>

Lease costs of less than one year are covered by a restricted grant from Hart District Council.

19 Legal status of charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is £10.

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

CITIZENS ADVICE HART - DISTRICT LIMITED (A COMPANY LIMITED BY GUARANTEE)

Registered No: 05746008

Charity No 1113777

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

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CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)

TRUSTEES AND DIRECTORS REPORT

For the year ended 31st March 2023

The Trustees, who are also the Directors of the charity, are pleased to present their annual report and financial statements for the year ended 31 March 2023.

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 (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

John Nicholls (Company Secretary until 14/12/2022; Chair from 14/12/2023).

Graham Yule (Vice Chair until 27/10/2021)

Naomi Coxwell (resigned 01/06/2023)

Geoffrey Smith

Martin Stern

Judith Astles (Treasurer; Vice Chair from 03/05/2023)

Roger Durdle (elected 14/12/2022; Company Secretary from this point)

Jayne Mountain (elected 14/12/2022)

Stephen Surrall (co-opted 22/03/2023)

Anthony Elliott (Chair until 14/12/2022; resigned 14/12/2022)

Xuan Ly (resigned 11/05/2022)

Andrew Burling (resigned 28/03/2023; Vice Chair until resignation)

Philip Graham (resigned 15/06/2022)

Charity Registration Number: 1113777

Company Registration Number: 05746008

Authorised and regulated by the Financial Conduct Authority: FRN 617627

Registered office

Civic Offices,
Harlington Way,
Fleet,
GU51 4AE

Senior Management Team

Samantha Mabbott

Louisa Crowsley

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

Bankers

Lloyds Bank
Aldermore Bank
Shawbrook Bank
United Trust Bank
Cambridge and Counties Bank
Redwood Bank

External Examiner

Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre, Coxbridge Business Park, Farnham, Surrey, GU10 5EH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was formed as a company limited by guarantee on 16th March 2006 (Company Number: 05746008). The full name of the charity Citizens Advice – Hart District Limited was registered with the Charity Commission on 18th April 2006 (charity Number: 1113777). It is governed by its Memorandum and Articles of Association incorporated 16th March 2006 as amended on 28th March 2018. Having acquired consent from the Charity Commission a new Memorandum and Articles of Association were adopted at an Extraordinary General Meeting on 3rd May 2023. These are in line with the new Model Articles published by Citizens Advice in 2021.

Recruitment and Appointment of Trustees

The charity is governed through a Trustee board. (Trustees in this context are synonymous with Directors) Trustees who have held office during the year are listed on page 2. The new Articles of Association provide for a minimum of four and a maximum of fifteen Trustees.

Following an objective recruitment process in accordance with its adopted policy, Trustees are elected to the Board for a three-year period and shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected.

The Board has powers to appoint a co-opted Trustee provided that on appointment the total number of Trustees does not exceed a maximum of fifteen Trustees. A co-opted Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting but may then be elected or reappointed.

A Chief Officer is appointed by the Trustees to manage the charity and has delegated authority.

Trustee Induction and Training

Trustees receive an induction into the work of the charity including documents setting out the charity's organisation structure, the Articles of Association, current financial statements, and the business plan. Trustees are required to act in accordance with Charity Commission guidance as set out in its publication 'The essential Trustee (CC3)' and subscribe to the Citizens Advice Code of Conduct incorporating the Nolan principles of standards in public life. The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and are operating as designed.

Organisation Structure

Citizens Advice – Hart District Limited 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 Board of Directors in order to fulfil its charitable objects and comply with the national membership requirements.

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

The Chief Officer of the organisation has been appointed by the Trustees to manage the day-to-day operations of the charity. Samantha Mabbott is the Chief Officer. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the Trustee board in line with the Business Development Plan and are reviewed at least annually.

The Senior Management Team (SMT) meet to review progress against targets and the charity's financial position and to discuss issues referred to them by the Trustee board. Reports and recommendations are then taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff and volunteer meetings, and senior management team meetings which ensure that progress is being made against targets.

Pay and Remuneration of Key Management Personnel

The Trustees consider that the board of Trustees and the SMT comprise the key management personnel of the charity. The charity's senior management team are paid in accordance with salaries benchmarked across a range of voluntary sector organisations. Any increases to salaries are approved by the Trustee board. The Chief Officer's salary is reviewed and approved by the Trustee board separately but in line with the policy set out above.

Key risks and Uncertainties

The Trustees having had consideration to, and mindful of, the risk factors for the charity identify the following:

- Recruiting and retaining skilled staff is a key challenge. Supervisors and managers in Citizens Advice are highly trained and skilled individuals, and there is a shortage of people with such skills in the local area
- Securing funding remains a serious challenge to maintain and to expand our service. Funding commitments tend to be for no more than a year ahead and are often confirmed at the last minute, leading to considerable uncertainty in our ability to sustain operations at effective levels
- The cost-of-living crisis is significantly increasing demand for our services. This in turn makes it more difficult to maintain good access to the service as waiting times increase with the additional demand
- New initiatives to support people through the cost-of-living crisis, such as managing the Household Support Fund, place additional strain on the service owing to the additional layer of checking and administration required
- Data protection and security is key to our business – we are the custodians of client-sensitive data and we need to have policies and procedures in place (and make sure they are followed) to ensure that neither data security nor cyber security are compromised

We have been undertaking a number of initiatives to reduce and mitigate these risks including:

- Raising our profile in the local community to positively impact fundraising and recruitment
- Consolidating and diversifying our income generation streams
- Redefining the scope of our service delivery model to ensure an effective and reliable service to all our clients consistent with available funding
- Reviewing our ways of working to increase capacity and improve our ability to meet the increasing demand
- Reorganise and resource differently to ensure financial and operational resilience
- Securing cyber essentials plus accreditation to our data and systems are protected

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

We have set a budget for 2023/24 which will draw on some of our reserves to allow the Chief Officer to recruit into key positions. In particular, this investment allows for the recruitment of training and supervision resource to improve the effectiveness of our volunteers, many of whom are relatively new recruits.

Factors that are likely to affect the financial performance or position in 2023/24 and further years:

- As the service is heavily reliant on discretionary spend from Local Authorities to fund its core activities, this is subject to volatility and uncertain economic conditions
- The political environment remains uncertain and has the potential to impact on our position
- The availability of skilled staff and suitable volunteers can significantly affect operational performance and our ability to demonstrate our value to potential funders
- Our ability to meet increased costs in a high inflation environment is highly challenging without similar rises in our core funding, the principal source of which (from Hart District Council) has been at the same level for 15 years – there has been no real-terms increase in that funding over that period

STATEMENT OF INTERNAL CONTROL

Risk Management

The Trustees have given consideration to the major risks to which the charity is exposed and are satisfied that there are measures in place to mitigate those risks. The charity manages risk through the implementation of its risk policy and review of its risk register. Identifying the risks is an important element of risk management and has been given detailed and careful consideration. The Trustees always undertake appropriate due diligence and seek appropriate professional advice when taking major decisions.

The charity's objectives, its internal organisation and the environment in which it operates are continually evolving and as a result, the risks it faces are not constant. Organisational success derives in part from successful risk taking and so the purpose of internal control is to help manage and control risk appropriately, rather than to eliminate it completely.

The following risk categories are included in the risk register and risk reporting:

- Governance and Compliance Risk
- Operational Risk
- Financial Risk
- People Risk

Our Business Continuity Plan details how we will handle significant risks that could cause disruption to our normal services and which have the potential for significant impact on our organisation's business stability.

Information Assurance

The charity's Trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The charity holds joint responsibility, with the National Citizens Advice Service, for client data that is held in our case management system. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the UK General Data Protection Regulation and Data Protection Act 2018.

Quality and Compliance

Citizens Advice - Hart District Limited is a member of Citizens Advice, the National Association for the Citizens Advice service. The Citizens Advice Membership Scheme requires member organisations to undergo an

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)

TRUSTEES AND DIRECTORS REPORT

For the year ended 31st March 2023

annual audit of organisational standards and quality of advice by Citizens Advice. The Charity was audited by a remote assessment in January 2023 and maintained the standards required. Citizens Advice also confirmed it had attained an excellent equality rating and as a result the Charity continues to hold the Advice Quality Standards kite mark.

Trustees

Trustees who have served during the year can be seen above. None of the Trustees has any beneficial interest in the company. All existing Trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

OBJECTIVES AND ACTIVITIES

Objects

The charity's purposes, as set out in the objects contained in the Company's Articles of Association, are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Hart District and surrounding areas.

The charity's objects are defined as above. Our mission, vision, purpose and values will be our guiding principles.

Our Vision

We give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.

Our Mission

We do this by providing free, impartial, independent and confidential advice.

Our Purpose

- We help people overcome their problems
- We campaign on big issues when they need to be heard
- We champion equality and challenge discrimination and harassment

Ensuring Our work Delivers Our Aims

In a fast-changing world we need to constantly evaluate and evolve the way we deliver our service and be responsive to external changes that affect our clients and stakeholders. We review our aims, objectives and activities each year. In carrying out the review we are ensuring that that our aims, objectives and activities are in line with our stated purpose.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of Trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

ACHIEVEMENTS AND PERFORMANCE

Advice and Information Services

The main area of charitable activity is the provision of generalist advice and information in consumer, debt and money advice, welfare benefits, employment, housing, family & personal matters, taxes, immigration &

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

nationality, health, education and discrimination related to any of these.

Our general and specialist advice services are provided by a trained team of staff and volunteers. We operate four days a week from our offices in the Civic Offices in Fleet, the majority of the team being located there. We also participate in Adviceline the Citizens Advice country-wide telephone service. Our staff cover this on a rota basis between the hours of 9.30am and 3.30pm from Monday to Thursday.

Our research and campaign work ensures that our clients' voices can be heard where we see a problem that needs to be fixed.

In addition to our core advice service, we run and support several projects:

- **Outreach Project** – not everyone can get to Fleet for help and advice
- **Energy Advice Programme** - additional targeted advice and support covering all types of energy issues with the aim to ensure that clients are living in warm efficient homes on a tariff they can afford
- **Advice First Aid (AFA)** – providing Citizens Advice training to frontline workers in other local partner organisations to become Advice First Aiders. This free training will give these individuals and groups the skills they need to triage for advice, deliver initial guidance and refer into Citizens Advice when needed
- **Healthwatch Hampshire** - providing information and signposting to clients about local health and care services and how to improve them
- **Solicitors Services** - working with Neale Turk – solicitors in Fleet, to improve the access to legal services to all regardless of social background or wealth
- **Macmillan** - holistic advice service for people affected by cancer
- **Hart Foodbank (Trussell Trust)** – Foodbank Adviser

Contribution of Volunteers and Paid Staff

The charity's success could not have been achieved without the hard work and dedication of volunteers and staff. The Trustee board and senior management team recognise the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. Volunteer recruitment has been very successful over the past year and volunteers now contribute, on average, 185 (160 last year) hours per week, excluding Trustee time. According to a National Citizens Advice formula, the estimated value of the annual volunteer contribution to our service this year is over £241,000. However, their value is inadequately expressed in monetary terms. Indeed, volunteers bring many skills to the service and very often their experience helps individuals return to full employment.

Throughout 2022/23 the service employed 15 paid workers (7.2 FTEs) with 53 volunteers together delivering some five projects, including the core service.

Citizens Advice – Hart District Limited is working hard to review our approach to attracting and keeping volunteers to sustain and deliver our business plan objectives. We consistently monitor our approach to training, to provide an accessible and welcoming place to volunteer. We were delighted to be short-listed for the National Citizens Advice award for 'Team of the year – smaller services' award.

Who used and benefited from our services?

During the reporting year we helped 2,273 unique clients (2021/22: 2,848) to deal with 7,391 issues (2021/22: 8,165). Reflecting the increased complexity and multiplicity of the issues our clients are now facing, our staff and volunteers undertook a 35% increase in activities in 2022/23 (12,303) compared to 2021/22 (9,093). Furthermore, the loss of the largely transactional Help-to-Claim work meant that each case

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
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For the year ended 31st March 2023

we dealt with in 2022/23 (2,592) was, on average, more complex than those we dealt with in 2021/22 (2,867).

We support people on any issue that they may face however our most common enquiry issues (81%) are shown in the table below:

Issue	Number of Issues	% of total
Benefits and tax credits	2,330	30%
Benefits (Universal Credit)	1,407	19%
Debt	1,010	14%
Financial Capability	692	9%
Housing	692	9%

Considering the comparison of 2022/23 with 2021/22 for the CORE service only, we saw a:

- 55% increase in activities
- 81% increase in in-person clients
- 27% increase in cases
- 155% increase in financial capability cases
- 361% increase in charitable support and food banks
- 42% increase in income gain for our clients (helping 222% more clients with income gain)
- 473% increase in reimbursements, services and loans (helping 136% more clients)

Using an established model that combines national research and local characteristics, Citizens Advice calculates the value delivered by local Citizens Advice in key areas. It enables us to show our value in terms of savings to both local and central government, the wider benefits to society and the value of advice provision to individuals such as the income gained through benefits, debts written off and consumer problems resolved. In terms of financial value generated, for every £1 invested in our service we returned £7.68 of value to people we helped and £18.08 in public value. Specifically, this year, we achieved an estimated income gain of over £2.7M for our clients. The headline statistics of the financial value that our services bring are summarised in the following table.

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)**TRUSTEES AND DIRECTORS REPORT**For the year ended 31st March 2023

Overall value (advice and volunteering)	
Fiscal benefit total	£933,545
Public value total	£6,507,483
Value to the people we help (financial outcomes) total	£2,763,920
For every £1 invested:	
For every £1, £x in fiscal benefits	£2.59
For every £1, £x in public value	£18.08
For every £1, £x in value to the people we help (financial outcomes)	£7.68
Local authority- by preventing homelessness and housing evictions & mental health services	
Savings to local authority total (fiscal benefits)	£67,908
NHS - by reducing use of mental health and GP services, and keeping people in work	
Reducing use of health services	£119,909
Keeping people in work	£32,377
Total saving to NHS	£152,286
Other government departments	
Department of Work and Pensions (by keeping people in work)	£507,245
Criminal Justice System (by preventing housing evictions and homelessness)	£7,959
Housing Providers (by preventing housing evictions)	£197,672
Value of fiscal benefit providing debt advice	
Total of Value of Advice	£280,299
Wider economic and social benefits	
Public value of improving clients' wellbeing (emotional wellbeing, family relationships and positive functioning)	£4,582,084
Public value of volunteering (part of public value total)	£240,666

Factors Affecting the Achievement of Objectives

Maintaining sufficient funding to continue delivering the service remains a continual challenge. We are investing our reserves to reposition the charity for the future. We are finding a better balance between organisational costs and core funding and diversifying our income streams by seeking other funding opportunities.

We also face considerable difficulties in recruiting experienced staff. Our vacancy rates remain high and our modest salaries mean it is difficult to attract the right talent in an area where employment levels are high and workforce supply is low.

The complexity of the issues that clients are facing, and the additional challenges that clients are experiencing, places additional demands on the service. In the post Covid era it continues to be challenging

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)

TRUSTEES AND DIRECTORS REPORT

For the year ended 31st March 2023

to find the right balance between the growing demand for remote channel access (phone, email, webchat) and to meet the needs of our more vulnerable clients who require face-to-face consultations. The availability of funding, technology and volunteer resources will all have an impact on our ability to deliver the right service to the right people.

FINANCIAL REVIEW

The charity recorded a surplus of £12,593 for the year (2021-22: surplus of £9,800). General Advice recorded a surplus of £57,465 whilst Restricted Funds reported a deficit of £44,872. Most of the restricted reserves on 31 March 2022 were utilised in the year to 31 March 2023. The Board has approved a deficit budget for the current year to maintain and extend the volume and breadth of services provided to clients in these difficult times.

The principal funding source for our core activities is a grant from Hart District Council which was increased by £456 to £148,586. This grant does not fully cover our general advice service costs and we continue to raise funds from other sources to maintain our core provision. This is challenging as sources of unrestricted funding are very limited. In the event of a reduction of the grant from Hart District Council, the Board would have to re-assess the charity's capacity to provide on-going general advice.

Reserves at the year-end total £280,478, being £275,516 of unrestricted funds and £4,962 of restricted funds. Of the unrestricted funds £131,712 are designated reserves.

Investment Policy

The Trustees restrict the investment of funds to UK banks' deposits where funds are deposited for a maximum of one year at prevailing rates of interest. The Board regularly reviews the charity's investments.

Reserves Policy

Unrestricted Reserves (£143,804)

The unrestricted reserves are available for the day-to-day operation of the charity, to provide temporary financial assistance for projects that are awaiting funding from other organisations and to develop services for the community we serve. The cost-of-living crisis has resulted in a significant increase in the need for our services and the Trustees have agreed a deficit budget for the next two years to invest in staff to extend our services and to allow time to identify further income streams.

The Trustees consider the unrestricted reserves of £144,000 to be sufficient to meet the budget deficit for the coming year and to plan for the challenges in the following year.

Designated Reserves (£131,712)

Designated reserves are funds set aside by Trustees to meet specific costs.

- Operational cost reserve – the reserve of £74,268 provides for three months' unrestricted operating costs based on the budget for the coming year. The Trustees have reviewed the risks associated with income and expenditure and believe that three months' costs are sufficient to either close the charity in an orderly manner or to allow it to source funding to continue to operate.
- Closure contingency – this fund of £7,280 provides for the cost of statutory redundancy for all staff who have more than twelve months' service as of 31 March 2023, excluding those staff who have left or resigned before 30th April 2023, together with a provision for dilapidations.
- Fixed asset fund (incorporating the IT equipment and development reserve) – it is recognised that money tied up in fixed assets is not readily available to support business operations and should not be recognised within general reserves. The fund, of £9,584 represents the value of unrestricted

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)

TRUSTEES AND DIRECTORS REPORT

For the year ended 31st March 2023

funds tied up in fixed assets.

- Service development fund – the Trustees recognise the urgent need to develop services and have set aside funds of £40,580 to do so for two years.

Restricted Reserves (£4,962)

Restricted reserves are funds which have been given by various bodies for specific projects. At the start of the financial year the level of restricted funds was £49,834 and at the end of the year was £4,962. Many of the reserves were long standing and the Trustees worked with the Chief Officer to utilise these reserves for the purposes for which they had been given. There is one remaining reserve, for outreach work, which dates from the year ending 31 March 2020. Utilisation of this fund has been hampered by Covid restrictions. It is planned to spend these funds in the coming year for delivery of the outreach programme which provides support in the community.

Going Concern

After making further appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

Delivering a sustainable service that meets the needs of our clients remains a priority of the Trustee board over the coming two years. The charity will continue to develop diversified funding streams to increase our sustainability and enable us to build a diverse service that is responsive to client needs.

The charity will continue to work to ensure that it delivers a cost-effective service, meaning that we are not only offering value for money to our existing funders but that we have a viable offer, whilst never compromising on the high-quality service that our clients expect and deserve.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law require the Trustees to prepare financial statements for each financial year. Under that law, the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Company law requires that the Trustees must not approve the financial statements unless they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- a. select suitable accounting policies and then apply them consistently.
- b. make judgements and estimates that are reasonable and prudent.
- c. state whether applicable accounting standards have been followed subject to any material departures disclosed and explored in the financial statements.
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enables them to ensure that the financial statements comply with the Companies Act.

The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and that, where appropriate the Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

Approved by the Trustees of the charity on 26th July 2023 and signed on its behalf by

A handwritten signature in black ink, appearing to read 'John Nicholls', with a long horizontal stroke extending to the right.

John Nicholls
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 14 to 28.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the Directors of the company 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 by being a qualified member of ICAEW.

Having satisfied myself that the charity is not required to be audited under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

Basis of Independent examiner's statement

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 statement below

Independent examiner's statement

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

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



Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre
Coxbridge Business Park
Farnham, Surrey,
GU10 5EH

Date *9 August 2023*

SUMMARY OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Income from:		£	£	£	£
Donations and grants	2	26,565	-	26,565	11,735
Charitable activities	3	266,808	88,261	355,069	391,070
Investment income	4	2,435	-	2,435	1,346
Total income		295,808	88,261	384,069	404,151
Expenditure on:					
Cost of raising funds	5	-	-	-	-
Charitable activities	5	238,343	133,133	371,476	394,351
Total expenditure		238,343	133,133	371,476	394,351
Net income/(expenditure) before transfers		57,465	(44,872)	12,593	9,800
Transfer between funds		-	-	-	-
Net movement in funds for the year	6	57,465	(44,872)	12,593	9,800
Total funds brought forward		218,051	49,834	267,885	258,085
Total funds carried forward		275,516	4,962	280,478	267,885

All income and expenditure derive from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movement in funds is disclosed in Note 17 to the financial statements.

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
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BALANCE SHEET AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	<u>9,584</u>	<u>9,686</u>
Current assets			
Debtors	12	2,527	17,238
Cash at bank and In hand		<u>321,286</u>	<u>298,562</u>
Total current assets		<u>323,813</u>	<u>315,800</u>
Current liabilities			
Creditors: amounts falling due within one year	13	<u>52,919</u>	<u>57,601</u>
Net current assets		<u>270,894</u>	<u>258,199</u>
Total net assets	16	<u>280,478</u>	<u>267,885</u>
Funds	17		
Restricted income funds		4,962	49,834
Unrestricted income funds			
Designated funds		131,712	77,774
General funds		<u>143,804</u>	<u>140,277</u>
Total unrestricted funds		<u>275,516</u>	<u>218,051</u>
Total funds		<u>280,478</u>	<u>267,885</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

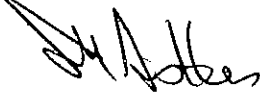
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The Financial Statements were approved by the Board on 26th July 2023 and were signed on its behalf by:


John Nicholls
Chair of Trustees


Judith Astles
Honorary Treasurer

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023

1 Accounting policies

a) Statutory information

Citizens Advice - Hart District Limited is a charitable company limited by guarantee and is incorporated in England.

The registered office is Hart District Civic Offices, Harlington Way, Fleet GU51 4AE.

b) Basis of preparation

The financial statements have 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 and Republic of Ireland (FRS 102)- (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Public benefit entity

Citizens Advice Hart meets the definition of defined benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

d) Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of donations and gifts, including gift aid and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds allocated by the Trustees for specific projects or costs.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

h) Resources expended

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

Expenditure is classified under the following activity headings:

- Cost of raising funds – expenditure incurred in inducing third parties to make voluntary contributions to the charity.
- Charitable activities - expenditure incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public.
- Support and governance costs – expenditure incurred which cannot be directly attributed to cost of raising funds or charitable activities.

i) Allocation of support costs

Support costs which cannot be directly attributed to a project are allocated based on time directly spent on each project.

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

k) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets are capitalised where the purchase cost exceeds £1,000.

Depreciation is provided on all tangible fixed assets at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Office equipment is depreciated on a straight-line basis over 3 years.

Tangible fixed assets purchased using restricted funds are depreciated at the rate of 100% in the year of purchase, assuming no residual value.

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and in hand includes cash and term deposits with a maturity of twelve months or less from the date of the opening of the deposit.

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Pensions

The Charity operates a defined contribution pension plan for its employees. Contributions are recognised as they become payable.

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
Elvetham Heath Parish Council	1,500	-	1,500	-
Odiham Parish Council	1,500	-	1,500	1,500
Yateley Town Council	-	-	-	5,000
East Hants Support Fund	1,000	-	1,000	-
Hart Rotary	5,000	-	5,000	1,000
Pierrepont Trust	5,000	-	5,000	-
Charlotte Bonham Carter Charitable Trust	3,000	-	3,000	-
Hampshire & Isle of Wight Community Fund	4,919	-	4,919	-
HCC Counsellor Grant	1,000	-	1,000	-
Waltrose	500	-	500	-
From Clients for General Advice	354	-	354	330
Hart Lottery	147	-	147	119
Donations at Events	666	-	666	-
Miscellaneous Donations	1,979	-	1,979	436
Fleet Lions	-	-	-	300
UBenefit	-	-	-	2,050
Arnold Clark	-	-	-	1,000
	26,565	-	26,565	11,735

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

3 Income from charitable activities

	Unrestricted funds	Restricted funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Hart District Council - Funding grant	148,586	-	148,586	148,130
Hart District Council - Rent	72,095	-	72,095	35,264
Hart District Council - Grant for office move	5,715	-	5,715	-
Hart District Council - Household Support Fund Fee	7,326	-	7,326	-
Healthwatch	2,500	-	2,500	2,650
Citizens Advice Hampshire	1,540	-	1,540	21,335
Citizens Advice Hampshire - Against Gambling	-	-	-	3,000
Citizens Advice - Money and Pensions Service	-	11,946	11,946	43,800
Citizens Advice - Cost of Living grant	15,000	-	15,000	-
Citizens Advice Hampshire- HSF Energy Fund	3,000	-	3,000	-
East Hants HSF Energy Grant	1,046	-	1,046	-
The Armed Forces Covenant:	-	11,243	11,243	86,032
Hampshire Macmillan Cancer Advice Service	-	8,273	8,273	13,627
Hart District Council - Homelessness Prevention	-	18,072	18,072	10,000
Hart District Council - Ukraine Relief Fund	-	1,100	1,100	-
Hampshire County Council (HCC)- Home Visiting	-	8,927	8,927	6,450
HCC - Local Solutions Outreach	-	5,438	5,438	-
HCC - Connect for Communities	-	3,500	3,500	-
HCC - Get Going	-	12,000	12,000	-
Citizens Advice - Help to Claim	-	-	-	20,782
Frimley 10 100	0	7,762	7,762	-
Partner payment	10,000	-	10,000	-
	266,808	88,261	355,069	391,070

4 Investment income

	Unrestricted funds	Restricted funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Bank interest receivable	2,435	-	2,435	1,346

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

5a Analysis of expenditure (current year)

	Unrestricted funds	Restricted funds	Support & governance costs	2023 Total Funds	2022 Total Funds
	£	£	£	£	£
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	74,507	85,053	64,067	223,627	264,548
Staff and volunteer support	1,154	1,719	2,532	5,405	9,551
Office services	1,273	10,312	30,453	42,038	38,596
Premises	61,586	-	5,207	66,793	49,478
Partner payments	-	13,745	-	13,745	29,526
Other costs	14,888	1,703	933	17,524	1,599
Total	153,408	112,532	103,192	369,132	393,298
Governance					
Other costs	-	-	2,344	2,344	1,053
Total expenditure	153,408	112,532	105,536	371,476	394,351
Allocation of support and governance costs	84,935	20,601	(105,536)	-	
Total expenditure 2023	238,343	133,133	-	371,476	
Total expenditure 2022	221,161	173,190	-	394,351	

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

5b Analysis of expenditure (prior year)

	Unrestricted funds £	Restricted funds £	Support & governance costs £	2022 Total £	2021 Total £
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	108,880	99,295	56,373	264,548	223,614
Staff and volunteer support	1,257	4,794	3,500	9,551	4,813
Office services	721	3,502	34,373	38,596	49,178
Premises	-	-	49,478	49,478	43,579
Partner payments	-	29,526	-	29,526	42,800
Other costs	382	593	624	1,599	6,274
Total	111,240	137,710	144,348	393,298	370,258
Governance					
Other costs	-	-	1,053	1,053	924
Total expenditure	111,240	137,710	145,401	394,351	371,182
Allocation of support and governance costs	109,921	35,480	(145,401)	-	
Total expenditure 2022	221,161	173,190	-	394,351	
Total expenditure 2021	172,430	198,752	-	371,182	

6 Net income for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	13,234	1,921
Independent examiner's remuneration	570	570

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

7 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	201,593	241,408
Social security costs	8,822	12,695
Employer's contribution to pension scheme	8,673	10,445
Termination payments	4,539	-
	<u>223,627</u>	<u>264,548</u>

No employee received employee benefits (excluding employer pension costs) in excess of £60,000.

The total amount of employee benefits received by key management personnel is £66,755 (2022: £55,136). The charitable company considers its key management personnel to be the Chief Officer and Advice Service Manager.

None of the Trustees have received any remuneration or received any other benefits from any contracts with the Charity.

8 Staff numbers

The average number of employees (head count based on number of staff employed)

	2023	2022
	No.	No.
Charitable activities	9.30	12.90
Management and administration	2.70	1.60
	<u>12.00</u>	<u>14.50</u>

9 Related party transactions

There were no related party transactions during the year (2022: NIL).

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

11 Tangible fixed assets

	Office Equipment	Self-help kiosks	Total
	£	£	£
Cost			
At the start of the year	19,131	18,684	37,815
Additions in the year	13,132	-	13,132
Disposals in the year	(7,524)	(18,684)	(26,208)
At the end of the year	24,739	-	24,739
Depreciation			
At the start of the year	9,445	18,684	28,129
Charge for the year	13,234	-	13,234
Eliminated on disposal	(7,524)	(18,684)	(26,208)
At the end of the year	15,155	-	15,155
Net book value			
At the end of the year	9,584	-	9,584
At the start of the year	9,686	-	9,686

All the assets shown above are used for charitable purposes.

12 Debtors

	2023	2022
	£	£
Accrued income	-	14,589
Prepayments	2,527	2,649
Total	2,527	17,238

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade Creditors	1,649	8,832
Taxation and social security	3,892	4,117
Accruals	9,587	13,352
Deferred Income (note 14)	37,791	31,300
Total	52,919	57,601

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

14 Deferred Income

Deferred income relates to grants received to be utilised in the following financial year.

	2023	2022
	£	£
Balance at the beginning of the year	31,300	6,450
Amount released to income in the year	(31,300)	-
Amount deferred in the year	<u>37,791</u>	<u>24,850</u>
Balance at the end of the year	<u>37,791</u>	<u>31,300</u>

15 Pension scheme

The charity operates a defined contribution personal pension plan for qualifying employees. The employer contributes 5% of earnings to this plan. The pension cost represents contributions payable by the charity to the plan and the contributions payable in the year were £10,445 (2022: £10,455). There were £1,457 outstanding contributions at the year-end (2022: £1,711).

The assets of the plan are held separately from those of the Charity in an independently administered fund.

16a Analysis of group net assets between funds (current year)

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	9,584	-	9,584
Net current assets	<u>265,932</u>	<u>4,962</u>	<u>270,894</u>
Net assets at the end of the year	<u>275,516</u>	<u>4,962</u>	<u>280,478</u>

16b Analysis of group net assets between funds (prior year)

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	9,686	-	9,686
Net current assets	<u>208,365</u>	<u>49,834</u>	<u>258,199</u>
Net assets at the end of the year	<u>218,051</u>	<u>49,834</u>	<u>267,885</u>

NOTES TO THE ACCOUNTS

for the year ended 31 March 2023 continued

17a Movement in funds (current year)

	At the start of the year £	Income £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Hampshire Macmillan Cancer Services	-	8,273	(8,273)		-
Armed Forces Covenant	19,575	11,243	(30,818)		-
BEIS remote working	5,762	-	(5,762)		-
Money and pensions service	2,420	11,946	(14,366)		-
Help to claim	387	-	(387)		-
Universal credit	10,904	-	(10,904)		-
Outreach	5,327	-	(365)		4,962
Hampshire CC (HCC) Local Solutions - Outreach	-	5,438	(5,438)		-
HCC Local Solutions - Home Visiting	3,103	8,927	(12,030)		-
Energy best deal extra	929	-	(929)		-
Advice line	493	-	(493)		-
Emergency fund					-
Fleet/Crookham/Crondall	192	-	(192)		-
Emergency Rotary fund	742	-	(742)		-
Hart District Council (HDC) - Homelessness Prevention	-	18,072	(18,072)		-
HDC - Ukraine Relief Fund	-	1,100	(1,100)		-
HCC - Connect for Communities	-	3,500	(3,500)		-
HCC Get Going - Advice First Aid (AFA)	-	12,000	(12,000)		-
Frimley 10 100 - AFA	-	7,762	(7,762)		-
Total restricted funds	49,834	88,261	(133,133)	-	4,962
Unrestricted funds:					
Designated funds:					
Operational cost reserve	56,831	-	-	17,437	74,268
Fixed asset fund	8,079	-	(3,523)	5,028	9,584
Closure contingency	12,864	-	-	(5,584)	7,280
Service development fund	-	-	-	40,580	40,580
Total designated funds	77,774	-	(3,523)	57,461	131,712
Total unrestricted funds	140,277	295,808	(234,820)	(57,461)	143,804

NOTES TO THE ACCOUNTS
 for the year ended 31 March 2023 continued

17b Movement in funds (prior year)

	At the start of the year £	Income £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Hampshire Macmillan Cancer Services	-	13,627	(13,627)		-
Removing barriers to family life	21,923	86,032	(92,688)		15,267
BEIS remote working	5,862	-	(100)		5,762
Money and pensions service	-	43,800	(41,380)		2,420
Help to claim	387	20,782	(20,782)		387
Universal credit	10,904	-	-		10,904
Joining forces	4,308	-	-		4,308
Outreach	5,083	1,500	(1,256)		5,327
Home Visiting	-	6,450	(3,347)		3,103
Energy best deal extra	929	-	-		929
Advice line	493	-	-		493
Emergency fund					192
Fleet/Crookham/Crondall	192	-	-		
Emergency Rotary fund	752	-	(10)		742
Total restricted funds	<u>50,833</u>	<u>172,191</u>	<u>(173,190)</u>	<u>-</u>	<u>49,834</u>
Unrestricted funds:					
Designated funds:					
Operational cost reserve	56,831	-	-		56,831
IT Equipment & development reserve	10,000	-	-	(1,921)	8,079
Closure contingency	12,864	-	-		12,864
Total designated funds	<u>79,695</u>	<u>-</u>	<u>-</u>	<u>(1,921)</u>	<u>77,774</u>
Total unrestricted funds	<u>127,557</u>	<u>231,960</u>	<u>(221,161)</u>	<u>1,921</u>	<u>140,277</u>
Total funds	<u>258,085</u>	<u>404,151</u>	<u>(394,351)</u>	<u>-</u>	<u>267,885</u>
Total funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

Description of Funds services:

Hampshire Macmillan Cancer Advice Service

Specialist support and advice services to people affected by cancer across Hampshire. This programme was paused during the year and is due to resume in 2023-24.

Armed Forces Covenant

An advice service for Armed Forces families funded by the Armed Forces Covenant Trust.

BEIS Remote Working

Funding to support local offices with the right technology and equipment.

Money and Pensions Service

Funding to increase capacity within the debt advice sector by onboarding trainees.

Help to Claim

A National Citizens Advice service commissioned by the Department for Work & Pensions to help claimants make a Universal Credit application and provide support up to the first payment.

Universal Credit

Provides personal budgeting and assisted digital support to claimants when they apply for full service Universal Credit benefit.

Outreach

Provision of advice services delivered outside of Citizens Advice offices either in partner locations or client homes.

Home Visiting

Money management advice provided for clients at home, referred from Adult and Social Care teams.

Energy Best Deal Extra

A central Citizens Advice fund to provide energy advice to those experiencing difficulty managing fuel payments.

Adviceline

Provides self-help information to clients seeking advice by telephone.

Emergency Funds

Cash grants given to assist with emergency situations such as fuel debt, travel costs and equipment for housing.

Homelessness Prevention

Funding to provide a Money Advice Adviser for Fast Track Debt referrals.

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

HDC - Ukraine Relief Fund

Provides funding to support Ukrainian refugees in the local community.

HCC – Connect for Communities

Funding provided to support with signposting at summer holiday playschemes for local children.

Advice First Aid

Providing Citizens Advice - Hart training to frontline workers in other local partner organisations to become Advice First Aiders.

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2023	2022
	£	£
Less than one year	61,320	-
One to five years	245,280	-
Over five years	-	-
	<u>306,600</u>	<u>-</u>

Lease costs of less than one year are covered by a restricted grant from Hart District Council.

19 Legal status of charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is £10.

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

CITIZENS ADVICE HART DISTRICT LIMITED (A COMPANY LIMITED BY
GUARANTEE)

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CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2022

The Trustees, who are also the Directors of the charity, are pleased to present their annual report and financial statements for the year ended 31 March 2022.

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 (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Current Trustees (serving during 2021/22 except where noted)

Anthony Elliott (Chair)

John Nicholls (co-opted as Trustee 28/7/2021. Vice Chair from 27/10/2021. Company Secretary from 23/3/2022)

Graham Yule (Vice Chair until 27/10/2021)

Naomi Coxwell

Geoffrey Smith

Martin Stern

Andrew Burling (co-opted as Trustee 23/3/2022)

Judith Astles (appointed after year end at 27/7/2022, Treasurer from that point)

Trustees during 2021/22 who are no longer current

Roger Durdle (resigned 14/12/2021. Company Secretary until that point)

Stephen Rowland (resigned 15/12/2021. Treasurer until that point)

Martin Earwicker (resigned 26/1/2022)

Xuan Ly (resigned after year end, 11/5/2022)

Philip Graham (co-opted 23/3/2022, resigned after year end 15/6/2022)

Charity Registration Number: 1113777

Company Registration Number: 05746008

Authorised and regulated by the Financial Conduct Authority: FRN 617627

Registered office

Civic Offices,
Harlington Way,
Fleet,
GU51 4AE

Formerly (up to 31/3/2022): Royal Oak Close, Yateley, GU47 7UD

Senior Management Team

Samantha Mabbott (Chief Officer, from 3/5/2021)

Louisa Crowsley (Advice Service Manager, from 11/10/2021)

Resigned during year:

Julia Tymukas (Chief Officer, resigned 3/5/2021)

Julie Frost (Advice Services Manager, resigned 8/4/2021)

Bankers

Lloyds Bank
Aldermore Bank
Shawbrook Bank
United Trust Bank
Virgin Money

External Examiner

Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre, Coxbridge Business Park, Farnham, Surrey, GU10 5EH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was formed as a company limited by guarantee on 16th March 2006 (Company Number: 5746008). The full name of the charity Citizens Advice – Hart District Limited was registered with the Charity Commission on 18th April 2006 (charity Number: 1113777). It is governed by its Memorandum and Articles of Association incorporated 16th March 2006 as amended on 28th March 2018.

Recruitment and Appointment of Trustees

The charity is governed through a Trustee board. Trustees who have held office during the year are listed on page 2. The Articles of Association provided for a minimum of three and a maximum of fifteen Trustees.

Following an objective recruitment process in accordance with its adopted policy, Trustees are elected to the Board for a three-year period and shall retire from office at the third annual general meeting following the annual general meeting at which they were elected, but may be re-elected.

The Board had powers to co-opt Trustees provided that on appointment the total number of co-opted Trustees did not exceed one third of the total number of Trustees. All co-opted Trustees shall retire from office at the third annual general meeting following the meeting of the Trustee Board at which they were appointed but may then be elected or reappointed.

A Chief Officer is appointed by the Trustees to manage the charity and has delegated authority.

Trustee Induction and Training

Trustees receive an induction into the work of the charity including documents setting out the charity's organisation structure, the Articles of Association, current financial statements, and the business plan. Trustees are required to act in accordance with Charity Commission guidance as set out in its publication 'The essential Trustee (CC3)' and subscribe to the Citizens Advice Code of Conduct incorporating the Nolan principles of standards in public life. The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and are operating as designed.

Organisation Structure

Citizens Advice – Hart District Limited 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 Board of Directors in order to fulfil its charitable objects and comply with the national membership requirements.

The Chief Officer of the organisation has been appointed by the Trustees to manage the day-to-day operations of the charity. Samantha Mabbott is the Chief Officer, replacing Julia Tymukas from 3rd May 2021. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity.

Decisions are made by the Trustee board in line with the Business Development Plan and are reviewed at least annually.

The Senior Management Team (SMT) meet to review progress against targets and the charity's financial position and to discuss issues referred to them by the Trustee board. Reports and recommendations are then taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff, volunteer meetings and senior management team meetings which ensure that progress is being made against targets.

Pay and Remuneration of Key Management Personnel

The Trustees consider that the board of Trustees and the senior management team (SMT) comprise the key management personnel of the charity. The charity's senior management team are paid in accordance with salaries benchmarked across a range of voluntary sector organisations. Any increases to salaries are approved by the Trustee board. The Chief Officer's salary is reviewed and approved by the Trustee board separately but in line with the policy set out above.

Key risks and Uncertainties

The Trustees having had consideration to, and mindful of, the risk factors for the charity identify the following:

- Securing funding remains a serious challenge to maintain and to expand our service. Funding commitments tend to be for no more than a year ahead and are often confirmed at the last minute, leading to considerable uncertainty in our ability to sustain operations at effective levels
- Recruiting and retaining skilled staff is a key challenge. Supervisors and managers in Citizens Advice are highly trained and skilled individuals, and there is a shortage of people with such skills in the local area
- The cost of living crisis is significantly increasing demand for our services. This in turn makes it more difficult to maintain good access to the service as waiting times increase with the additional demand
- New initiatives to support people through the cost of living crisis, such as managing the Household Support Fund, place additional strain on the service owing to the additional layer of checking and administration required
- In order that we can continue to deliver our service it is essential that we maintain our trained volunteer base. Attracting, training and retaining suitable volunteers is a significant challenge

We are working to a sustainability strategy that aims to:

- consolidate and diversify our income generation streams,
- raise our profile in the local community to positively impact fundraising and volunteer recruitment,
- reorganise and resource differently to ensure financial and operational resilience and
- redefine the scope of our service delivery to ensure an effective and reliable service to all our clients consistent with available funding

A particular focus is on using some of our reserves to invest in sufficient training and supervision resource to increase the number of trained volunteers that can be deployed to help the people of Hart.

Factors that are likely to affect the financial performance or position in 2022/23 and further years:

- As the service is reliant on core funding from Local authorities it is subject to volatile and uncertain economic conditions

- The political environment remains uncertain and has the potential to impact on our position
- The availability of skilled staff and suitable volunteers can significantly affect operational performance and our ability to demonstrate our value to potential funders
- Our ability to meet increased costs in a high inflation environment is highly challenging without similar rises in our core funding, which has been at the same level for twelve years

STATEMENT OF INTERNAL CONTROL

Risk Management

The Trustees have given consideration to the major risks to which the charity is exposed and are satisfied that there are measures in place to mitigate those risks. The charity manages risk through the implementation of its risk policy and review of its risk register. Identifying the risks is an important element of risk management and has been given detailed and careful consideration. The Trustees always undertake appropriate due diligence and seek appropriate professional advice when taking major decisions.

The charity's objectives, its internal organisation and the environment in which it operates are continually evolving and as a result, the risks it faces are not constant. Organisational success derives in part from successful risk taking and so the purpose of internal control is to help manage and control risk appropriately, rather than to eliminate it completely.

The following risk categories are included in the risk register and risk reporting:

- Governance and Compliance Risk
- Operational Risk
- Financial Risk
- People Risk

Our Business Continuity Plan details how we will handle significant risks that could cause disruption to our normal services and which have the potential for significant impact on our organisation's business stability.

Information Assurance

The charity's Trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The charity holds joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the UK General Data Protection Regulation and Data Protection Act 2018.

Quality and Compliance

Citizens Advice - Hart District Limited is a member of Citizens Advice, the national association for the Citizens Advice service. The Citizens Advice Membership Scheme requires member organisations to undergo an annual audit of organisational standards and quality of advice by Citizens Advice. After the excellent quality rating achieved in the full audit in January 2021, Citizens Advice informed us that the audit for January 2022 should be performed internally within the Hart District charity. This confirmed that the standards remained as high or higher in all areas. The Charity continues to hold the Advice Quality Standards kite mark.

Trustees

The Trustees who have served during the year can be seen above. None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

OBJECTIVES AND ACTIVITIES

Objects

The charity's purposes, as set out in the objects contained in the Company's Articles of Association, are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Hart District and surrounding areas.

The charity's objects are defined as above. Our mission, vision, purpose and values will be our guiding principles.

Our Vision

We give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.

Our Mission

We do this by providing free, impartial, independent and confidential advice.

Our Purpose

- We help people overcome their problems
- We campaign on big issues when they need to be heard
- We champion equality and challenge discrimination and harassment

Ensuring Our work Delivers Our Aims

In a fast-changing world we need to constantly evaluate and evolve the way we deliver our service and be responsive to external changes that affect our clients and stakeholders. We review our aims, objectives and activities each year. In carrying out the review we are ensuring that that our aims, objectives and activities are in line with our stated purpose.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of Trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

ACHIEVEMENTS AND PERFORMANCE

Advice and Information Services

The main area of charitable activity is the provision of generalist advice and information in consumer, debt and money advice, welfare benefits, employment, housing, family & personal matters, taxes, immigration & nationality, health, education and discrimination related to any of these.

Our research and campaign work ensures that our clients' voices can be heard where we see a problem that needs to be fixed. This year we participated in national campaigns including scams awareness and the cost of living crisis.

Throughout the year we have adapted to hybrid way of working to offer Advice and Information in the following ways:

- Advice Line – participation is continuing as part of a country-wide telephone service. The line is covered

by Hart on a rota basis between the hours of 9.30am and 3.30pm from Monday to Thursday. Outside of these times there is an automated advice service 24 hours a day. We moved from the Single Queue to National Overflow on 7 March 2022 for our Advice Line commitment

- Full advice – general and specialist advice through our team of trained advisers and paid staff
- Information and Self Help
- We re-opened our offices after the end of the financial year in May/June 2021 to accommodate in person pre-booked appointments for those most vulnerable and in need - 4 days a week
- The majority of our staff and volunteers are in the office. 16% of our volunteers work remotely
- We closed our Yateley office in March 2022 and consolidated our team in the Civic Offices, Fleet

In addition to general advice, the following specialist services are provided:

- Working with our partners at Hart District Council to prevent homelessness through debt and benefits advice, Macmillan to help those suffering with cancer and Hampshire Healthwatch. We are also an independent third-party Hate Crime reporting centre
- An advice service to armed forces families working in partnership with Citizens Advice Portsmouth as well as a number of other agencies including base welfare teams. The Forces Families Project (previously known as Joining Forces for Families) aimed to support the communities at RAF Odiham, Aldershot Garrison and HMNB Portsmouth. It focused on issues that are particularly impacted by military life such as financial management and debt, family relationships and housing and a host of related issues. Our innovative Financial Capability training has been delivered remotely to hundreds of serving personnel across Hampshire. This project came to a close in May 2022
- Help to Claim – supporting clients to claim Universal Credit for the first time
- MaPS Increasing Capacity – Debt advice funded was extended until January 2023. However, the project ended in July 2022 due to our adviser resigning and MaPS did not permit recruitment

Contribution of Volunteers and Paid Staff

The charity's success could not have been achieved without the hard work and dedication of volunteers and staff. The Trustee board and senior management team recognise the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. The volunteers contribute, on average, 160 (162 last year) hours per week. According to a National Citizens Advice formula, the estimated value of the annual volunteer contribution to our service this year is over £261,000. However, their value is inadequately expressed in monetary terms. Indeed, volunteers bring many skills to the service and very often their experience helps individuals return to full employment.

Throughout 2021/2022 the service employed 17 paid workers (8 FTEs), and 56 (previous year 48) volunteers together delivering some five projects, including the core service.

Citizens Advice – Hart District Limited is working hard to review our approach to attracting and keeping volunteers to sustain and deliver our business plan objectives. It is our intention to consistently monitor our approach to training, to provide an accessible and welcoming place to volunteer.

Who used and benefited from our services?

During the reporting year 2,848 clients (2020/2021: 2,795) benefited from the services of Citizens Advice – Hart District Limited dealing with 7,507 issues (2020/2021: 8,156) to include 8,757 (2020/2021 7,617 activities) and 2,867 cases. We have supported clients to achieve an income gain of more than £885,883. We support people on any issue that they may face however our most common enquiry issues (74%) are shown in the table below.

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
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For the year ended 31st March 2022

Issue	Number of issues	% of total
Benefits and tax credits	1,611	21%
Housing	923	12%
Debt	846	11%
Relationships and family	660	9%
Employment	614	8%

Clients continue to present with multiple problems and on average clients are presenting with three issues each.

Our top two benefits issues are:

- Initial claims 534 issues
- PIP (Personal Independent Payments) 442 issues

We continue to work in partnership with Hart District Council to provide money advice to clients who are at risk of homelessness caused by rent, mortgage, or council tax arrears. This year we helped 496 clients with 923 housing issues.

Again, this year we received funding via the Citizens Advice 'Help to Claim' Service to help people to claim for Universal Credit. The additional resource meant that we had a dedicated advisor working remotely this year, via telephone, email and web chat to help people make their initial claim online as fast as possible to assist those facing financial difficulties as they waited up to 5-6 weeks for their first Universal Credit payment. Over this year our service helped 470 clients with 974 issues claiming Universal Credit and aided clients to gain £725,278 (previous year £996,254) in total Universal Credit payments for the year. The Help to Claim service was recommissioned in 2021/2022. Funding to our service ended in March 2022 and the new service was taken up by Portsmouth Citizens Advice in April 2022 to deliver it remotely for the South.

We continue to be part of the Hampshire Macmillan Service hosting one part-time caseworker. Based remotely this year, we provided a telephone and email advice service for people affected by cancer, resident in, or being treated in, Hampshire. We have secured funding until December 2024. Our adviser now works in the office once a week. We also host a second Macmillan adviser in our Fleet office, from the Tadley Local Citizens Advice.

Due to the pandemic, we were unable to continue our established outreach services. We are currently exploring new outreach services in partnership with other local groups such as Hart Foodbank and Yateley Community Pantry and plan to have a presence in other areas such as Hook, Odiham and Hartley Wintney as soon as possible. We currently offer client appointments at Hartley Corner and Monteagle Surgeries in Yateley.

Using an established model that combines national research and local characteristics, Citizens Advice calculates the value delivered by local Citizens Advice in a handful of key areas. It enables us to show our value in terms of savings to the government, the wider benefits to society and the value of advice provision to individuals such as the income gained through benefits, debts written off and consumer problems resolved. In terms of financial value generated, for every £1 invested in our service we returned approximately £11.60 (£9.44 last year) value to people we helped and £26.04 (£19.99 last year) in public value. Specifically, this year, we achieved an estimated income gain of over £3.5M for our clients.

Overall value (advice and volunteering)	
Fiscal benefit total	£1,318,959
Public value total	£8,127,435
Value to the people we help (financial outcomes) total	£3,619,352

For every £1 invested:	
For every £1, £x in fiscal benefits	£4.23
For every £1, £x in public value	£26.04
For every £1, £x in value to the people we help (financial outcomes)	£11.60

Local authority- by preventing homelessness and housing evictions & mental health services	
Savings to local authority total (fiscal benefits)	£79,558
For every £1 of LA funding, £x in fiscal benefit to local authority	£0.44

**N.B. Most local Citizens Advice do not breakeven on their LA funding - this is because we only put a financial value on preventing homelessness.*

NHS - by reducing use of mental health and GP services, and keeping people in work	
Reducing use of health services	£144,090
Keeping people in work	£51,854
Total saving to NHS	£195,944

Other government departments	
Department of Work and Pensions (by keeping people in work)	£812,380
Criminal Justice System (by preventing housing evictions and homelessness)	£9,004
Housing Providers (by preventing housing evictions)	£221,547

Value of fiscal benefit providing debt advice	
Total of Value of Advice	£300,150

Wider economic and social benefits	
Public value of improving clients' wellbeing (emotional wellbeing, family relationships and positive functioning)	£5,530,748
Public value of volunteering (part of public value total)	£261,076

Factors Affecting the Achievement of Objectives

Maintaining sufficient funding to continue delivering the service remains a continual challenge. We are investing our reserves in repositioning the charity for the future, but this is not sustainable long term. We need to find a better balance between organisational costs and core funding and look to diversify/improve our income by seeking other funding opportunities.

The complexity of the issues that clients are facing, and the additional challenges that clients are experiencing, places additional demands on the service. In the post Covid era it will be challenging to find the right balance between the growing demand for remote channel access like phone, email and webchat and meeting the needs

of our more vulnerable clients who require face to face consultations to help resolve their more complex problems. The availability of funding, technology and volunteer resources will all have an impact on our ability to deliver the right service to the right people.

FINANCIAL REVIEW

The charity recorded a surplus of £9,800 for the year (2020-21: surplus of £35,525). General Advice recorded a surplus of £10,799 whilst Restricted Funds reported a deficit of £999. The Board has approved a deficit budget of £64,000 for the current year to maintain the volume and breadth of services provided to clients in these increasingly difficult times.

The principal funding source for our core activities is a grant from Hart District Council which was maintained at £148,130. This grant does not fully cover our general advice service costs and we continue to raise funds from other sources to maintain our core provision. This is challenging as sources of unrestricted funding are very limited. In the event of a reduction of the grant from Hart District Council, the Board would have to re-assess the Charity's capacity to provide on-going general advice.

Reserves at the year-end total £267,885, being £218,051 of unrestricted funds and £49,834 of restricted funds. Of the unrestricted funds £77,774 are designated reserves.

Investment Policy

The Trustees restrict the investment of funds to UK banks' deposits where funds are deposited for a maximum of one year at prevailing rates of interest. The Board regularly reviews the Charity's investments.

Reserves Policy

The Trustees believe that the charity should hold financial reserves in order to ensure that the charity is able to meet its statutory and contractual obligations, to provide temporary financial assistance for projects that are awaiting funding from other organisations and to take advantage of opportunities that will benefit the charity and the community it serves.

The level of reserves is set at three months anticipated unrestricted operating costs plus closure costs (statutory redundancy, payments in lieu of notice and provision for dilapidations). An Operational cost reserve (£56,831) and a Closure cost reserve (£12,864) have been established for these purposes.

The charity is committed to investing in IT equipment and a significant programme of upgrading computers was begun in 2021 continuing into the current financial year. The IT reserve is £8,079.

Going Concern

After making further appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

Delivering a sustainable service that meets the needs of our clients remains a priority of the Trustee board over the coming two years. The charity will continue to develop diversified funding streams to increase our sustainability and enable us to build a diverse service that is responsive to client needs.

The charity will continue to work to ensure that it delivers a cost-effective service, meaning that we are not only offering value for money to our existing funders but that we have a viable offer, whilst never compromising on the high-quality service that our clients expect and deserve.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees and Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law require the Trustees and Directors to prepare financial statements for each financial year. Under that law, the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Company law requires that the Trustees and Directors must not approve the financial statements unless they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- a. select suitable accounting policies and then apply them consistently.
- b. make judgements and estimates that are reasonable and prudent.
- c. state whether applicable accounting standards have been followed subject to any material departures disclosed and explored in the financial statements.
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees and Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enables them to ensure that the financial statements comply with the Companies Act.

The Trustees and Directors are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and that, where appropriate the Trustees and Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

Approved by the Trustees of the charity on 26th October 2022 and signed on its behalf by

Anthony Elliott
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 12 to 25.

Respective responsibilities of Trustees and examiner

The Trustees (who are also the Directors of the company 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 by being a qualified member of ICAEW.

Having satisfied myself that the charity is not required to be audited under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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 statement below

Independent examiner's statement

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

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

Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre
Coxbridge Business Park
Farnham, Surrey,
GU10 5EH

Date 21 November 2022

SUMMARY OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Income from:		£	£	£	£
Donations and grants	2	5,235	-	5,235	3,708
Charitable activities	3	225,379	172,191	397,570	401,016
Investment income	4	1,346	-	1,346	2,083
Total income		231,960	172,191	404,151	406,807
Expenditure on:					
Cost of raising funds	5	-	-	-	-
Charitable activities	5	221,161	173,190	394,351	371,182
Total expenditure		221,161	173,190	394,351	371,182
Net income/(expenditure) before transfers		10,799	(999)	9,800	35,625
Transfer between funds		-	-	-	-
Net movement in funds for the year	6	10,799	(999)	9,800	35,625
Total funds brought forward		207,252	50,833	258,085	222,460
Total funds carried forward		218,051	49,834	267,885	258,085

All income and expenditure derive from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movement in funds is disclosed in Note 17 to the financial statements.

BALANCE SHEET AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	9,686	-
Current assets			
Debtors	12	17,238	24,854
Cash at bank and in hand		298,562	269,372
Total current assets		315,800	294,226
Current liabilities			
Creditors: amounts falling due within one year	13	57,601	36,141
Net current assets		258,199	258,085
Total net assets	16	267,885	258,085
Funds	17		
Restricted income funds		49,834	50,833
Unrestricted income funds			
Designated funds		77,774	79,695
General funds		140,277	127,557
Total unrestricted funds		218,051	207,252
Total funds		267,885	258,085

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The Financial Statements were approved by the Board on 26th October 2022 and were signed on its behalf by:

Anthony Elliott – Chair

Judith Astles – Treasurer

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022

1 Accounting policies

a) Statutory information

Citizens Advice Hart District Limited is a charitable company limited by guarantee and is incorporated in England.

The registered office is Hart District Civic Offices, Harlington Way, Fleet GU51 4AE.

b) Basis of preparation

The financial statements have 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 and Republic of Ireland (FRS 102)- (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Public benefit entity

Citizens Advice Hart meets the definition of defined benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

d) Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of donations and gifts, including gift aid and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds allocated by the Trustees for specific projects or costs.

h) Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds – expenditure incurred in inducing third parties to make voluntary contributions to the charity.
- Charitable activities - expenditure incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public.
- Support and governance costs – expenditure incurred which cannot be directly attributed to cost of raising funds or charitable activities.

i) Allocation of support costs

Support costs which cannot be directly attributed to a project are allocated based on time directly spent on each project.

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

k) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets are capitalised where the purchase cost exceeds £1,000.

Depreciation is provided on all tangible fixed assets at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Office equipment is depreciated on a straight-line basis over 3 years.

Tangible fixed assets purchased using restricted funds are depreciated at the rate of 100% in the year of purchase, assuming no residual value.

l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

m) Cash at bank and in hand

Cash at bank and in hand includes cash and term deposits with a maturity of twelve months or less from the date of the opening of the deposit.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Pensions

The Charity operates a defined contribution pension plan for its employees. Contributions are recognised as they become payable.

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations				
UBenefit	2,050	-	2,050	3,000
Groundwork UK	-	-	-	1,166
From Clients for General Advice	330	-	330	300
Fleet Rotary	1,000	-	1,000	-
Hart Lottery	119	-	119	-
Fleet Lions	300	-	300	(858)
Arnold Clark	1,000	-	1,000	-
Miscellaneous Donations	436	-	436	-
	<u>5,235</u>	<u>-</u>	<u>5,235</u>	<u>3,608</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

3 Income from charitable activities

	Unrestricted funds	Restricted funds	2022 Total	2021 Total Funds
	£	£	£	£
Hart District Council - Funding grant	148,130	-	148,130	148,130
Hart District Council - Rent	35,264	-	35,264	35,264
Healthwatch	2,650	-	2,650	2,600
Yateley Town Council	5,000	-	5,000	5,000
Citizens Advice (CA) Hampshire	21,335	-	21,335	21,659
CA Hampshire - Against Gambling	3,000	-	3,000	-
CA - BEIS Remote working	-	-	-	21,910
CA - Money and Pensions Service	-	43,800	43,800	18,230
The Armed Forces Covenant:	-	-	-	-
- Removing Barriers To Family Life	-	47,519	47,519	48,468
- Families In Stress	-	-	-	35,628
- Sustaining Support	-	38,513	38,513	-
Hampshire Macmillan Cancer Advice Service	-	13,627	13,627	13,330
Hart District Council - Homelessness Prevention	10,000	-	10,000	20,000
CA - Outreach	-	-	-	4,269
Odiham Parish Council - Outreach	-	1,500	1,500	-
Hampshire County Council - Home Visiting	-	6,450	6,450	-
CA - Energy Best Deal Extra	-	-	-	720
CA - Help to Claim	-	20,782	20,782	25,808
	<u>225,379</u>	<u>172,191</u>	<u>397,570</u>	<u>401,016</u>

4 Investment income

	Unrestricted funds	Restricted funds	2022 Total	2021 Total Funds
	£	£	£	£
Bank interest receivable	<u>1,346</u>	<u>-</u>	<u>1,346</u>	<u>2,083</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

5a Analysis of expenditure (current year)

	Unrestricted funds £	Restricted funds £	Support & governance costs £	2022 Total £	2021 Total £
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	108,880	99,295	56,373	264,548	223,614
Staff and volunteer support	1,257	4,794	3,500	9,551	4,813
Office services	721	3,502	34,373	38,596	49,178
Premises	-	-	49,478	49,478	43,579
Partner payments	-	29,526	-	29,526	42,800
Other costs	382	593	624	1,599	6,274
Total	111,240	137,710	144,348	393,298	370,258
Governance					
Other costs	-	-	1,053	1,053	924
Total expenditure	111,240	137,710	145,401	394,351	371,182
Allocation of support and governance costs	109,921	35,480	(145,401)	-	
Total expenditure 2022	221,161	173,190	-	394,351	
Total expenditure 2021	172,430	198,752	-	371,182	

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

5b Analysis of expenditure (prior year)

	Unrestricted funds £	Restricted funds £	Support & governance costs £	2021 Total £	2020 Total £
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	77,032	96,439	50,143	223,614	209,622
Staff and volunteer support	3,620	321	872	4,813	10,653
Office services	537	20,025	28,616	49,178	31,343
Premises	-	-	43,579	43,579	45,624
Partner payments	-	42,800	-	42,800	43,120
Other costs	411	5,837	26	6,274	3,299
Total	81,600	165,422	123,236	370,258	343,661
Governance					
Other costs	-	-	924	924	1,633
Total expenditure	81,600	165,422	124,160	371,182	345,294
Allocation of support and governance costs	90,830	33,330	(124,160)	-	
Total expenditure 2021	172,430	198,752	-	371,182	
Total expenditure 2020	174,704	170,590	-	345,294	

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

6 Net income for the year

This is stated after charging:

	2022	2021
	£	£
Depreciation	1,921	-
Independent examiner's remuneration	570	540

7 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	241,408	205,499
Social security costs	12,695	8,902
Employer's contribution to pension scheme	10,445	9,213
	<u>264,548</u>	<u>223,614</u>

No employee received employee benefits (excluding employer pension costs) in excess of £60,000.

The total amount of employee benefits received by key management personnel is £55,136 (2021: £72,249). The charitable company considers its key management personnel to be the Chief Officer and Advice Service Manager.

None of the Trustees have received any remuneration or received any other benefits from any contracts with the Charity.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	12.90	11.00
Management and administration	1.60	1.30
	<u>14.50</u>	<u>12.30</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

9 Related party transactions

There were no related party transactions during the year (2021: NIL).

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Office Equipment £	Self-help kiosks £	Total £
Cost			
At the start of the year	7,524	18,684	26,208
Additions in the year	11,607	-	11,607
Disposals in the year	-	-	-
At the end of the year	19,131	18,684	37,815
Depreciation			
At the start of the year	7,524	18,684	26,208
Charge for the year	1,921	-	1,921
Eliminated on disposal	-	-	-
At the end of the year	9,445	18,684	28,129
Net book value			
At the end of the year	9,686	-	9,686
At the start of the year	-	-	-

All the assets shown above are used for charitable purposes.

12 Debtors

	2022	2021
	£	£
Accrued income	14,589	22,301
Prepayments	2,649	2,553
Total	17,238	24,854

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	8,832	2,121
Taxation and social security	4,117	4,177
Accruals	13,352	23,393
Deferred Income (note 14)	31,300	6,450
Total	<u>57,601</u>	<u>36,141</u>

14 Deferred income

Deferred income relates to grants received to be utilised in the following financial year.

	2022	2021
	£	£
Balance at the beginning of the year	6,450	62,078
Amount released to income in the year	-	55,628
Amount deferred in the year	<u>24,850</u>	<u>-</u>
Balance at the end of the year	<u>31,300</u>	<u>6,450</u>

15 Pension scheme

The Charity operates a defined contribution personal pension plan for qualifying employees. The employer contributes 5% of earnings to this plan. The pension cost represents contributions payable by the Charity to the plan and the contributions payable in the year were £10,445 (2021: £9,213). There were £1,711 outstanding contributions at the year end (2021: £2,215).

The assets of the plan are held separately from those of the Charity in an independently administered fund.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

16a Analysis of group net assets between funds (current year)

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	9,686	-	9,686
Net current assets	208,365	49,834	258,199
Net assets at the end of the year	<u>218,051</u>	<u>49,834</u>	<u>267,885</u>

16b Analysis of group net assets between funds (prior year)

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	-	-	-
Net current assets	207,252	50,833	258,085
Net assets at the end of the year	<u>207,252</u>	<u>50,833</u>	<u>258,085</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

17a Movement in funds (current year)

	At the start of the year £	Income £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Hampshire Macmillan Cancer Services	-	13,627	(13,627)		-
Removing barriers to family life	21,923	86,032	(92,688)		15,267
BEIS remote working	5,862	-	(100)		5,762
Money and pensions service	-	43,800	(41,380)		2,420
Help to claim	387	20,782	(20,782)		387
Universal credit	10,904	-	-		10,904
Joining forces	4,308	-	-		4,308
Outreach	5,083	1,500	(1,256)		5,327
Home Visiting	-	6,450	(3,347)		3,103
Energy best deal extra	929	-			929
Advice line	493	-	-		493
Emergency fund					192
Fleet/Crookham/Crondall	192	-	-		
Emergency Rotary fund	752	-	(10)		742
Total restricted funds	50,833	172,191	(173,190)	-	49,834
Unrestricted funds:					
Designated funds:					
Operational cost reserve	56,831	-	-		56,831
IT Equipment & development reserve	10,000	-	-	(1,921)	8,079
Closure contingency	12,864	-	-		12,864
Total designated funds	79,695	-	-	(1,921)	77,774
Total unrestricted funds	127,557	231,960	(221,161)	1,921	140,277
Total funds	258,085	404,151	(394,351)	-	267,885

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

17b Movement in funds (prior year)

	At the start of the year £	Income £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Hampshire Macmillan Cancer Services	-	13,330	(13,330)		-
Families in stress & Removing barriers to family life	37,408	84,096	(99,581)		21,923
Homelessness prevention	2,117	20,029	(22,146)		-
BEIS remote working	-	21,910	(16,048)		5,862
Money and pensions service	-	18,230	(18,230)		-
Help to claim	387	25,808	(25,808)		387
Universal credit	10,904	-	0		10,904
Joining forces	4,308	-	0		4,308
Outreach	3,703	4,269	(2,889)		5,083
Energy best deal extra	929	720	(720)		929
Advice line	493	-	-		493
Emergency fund Fleet Lions	858	(858)	-		-
Emergency fund					192
Fleet/Crookham/Crondall	192	-	-		
Emergency Rotary fund	752	-	-		752
Total restricted funds	<u>62,051</u>	<u>187,534</u>	<u>(198,752)</u>	<u>-</u>	<u>50,833</u>
Unrestricted funds:					
Designated funds:					
Operational cost reserve	46,358	-	-	10,473	56,831
IT Equipment & development reserve	10,000	-	-	-	10,000
Closure contingency	11,776	-	-	1,088	12,864
Total designated funds	<u>68,134</u>	<u>-</u>	<u>-</u>	<u>11,561</u>	<u>79,695</u>
Total unrestricted funds	<u>92,275</u>	<u>219,273</u>	<u>(172,430)</u>	<u>(11,561)</u>	<u>127,557</u>
Total funds	<u>222,460</u>	<u>406,807</u>	<u>(371,182)</u>	<u>-</u>	<u>258,085</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

Description of Funds services:

Hampshire Macmillan Cancer Advice Service

Specialist support and advice services to people affected by cancer across Hampshire.

Removing Barriers to Family Life

An advice service for Armed Forces families funded by the Armed Forces Covenant Trust.

BEIS Remote Working

Funding to support local offices with the right technology and equipment.

Money and Pensions Service

Funding to increase capacity within the debt advice sector by onboarding trainees.

Help to Claim

A Citizens Advice national service commissioned by the Department for Work & Pensions to help claimants make a Universal Credit application and provide support up to the first payment.

Universal Credit

Provides personal budgeting and assisted digital support to claimants when they apply for full service Universal Credit benefit.

Joining Forces

Funding provided by the Armed Forces Covenant to develop services to the Nepali community and Armed Forces families.

Outreach

Provision of advice services delivered outside of bureau offices either in partner locations or client homes.

Home Visiting

Money management advice provided for clients at home, referred from Adult and Social Care teams.

Energy Best Deal Extra

A central Citizens Advice fund to provide energy advice to those experiencing difficulty managing fuel payments

Advice Line

Provides self-help information to clients seeking advice by telephone.

Emergency Funds

Cash grants given to assist with emergency situations such as fuel debt, travel costs and equipment for housing.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

18 Legal status of charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is £1.

Accounts



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

CITIZENS ADVICE HART DISTRICT LIMITED (A COMPANY LIMITED BY
GUARANTEE)

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CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2021

The trustees, who are also the directors of the charity, are pleased to present their annual report and financial statements for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Anthony Elliott (Chair from 11/12/2020)
Roger Durdle (Chair until 11/12/2020 then Company Secretary)
Graham Yule (Vice Chair)
Naomi Coxwell
Martin Earwicker
Kulwant Lit (Resigned 31/03/2021)
Xuan Ly
Stephen Rowland (Treasurer. Stepped down as Company Secretary on 11/12/2020)
Geoffrey Smith
Martin Stern

Charity Registration Number: 1113777

Company Registration Number: 5746008

Authorised and regulated by the Financial Conduct Authority: FRN 617627

Registered office

Royal Oak Close
Yateley
GU47 7UD

Senior Management Team

Julia Tymukas (Chief Officer) (Resigned 03/05/2021)
Samantha Mabbott (Chief Officer) (Appointed 03/05/2021)
Julie Frost (Advice Services Manager) (Resigned 08/04/2021)

Bankers

Lloyds Bank
Aldermore Bank
Shawbrook Bank
United Trust Bank
Virgin Money

External Examiner

Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre,
Coxbridge Business Park,
Farnham,
Surrey, GU10 5EH

RESPONDING TO THE COVID-19 PANDEMIC

Having put in place measures to support staff and volunteers to provide our services remotely from home, our offices at Fleet and Yateley remain closed through the financial year 2020/21. Our staff and volunteers responded flexibly to the situation, providing telephone, email and webchat support to the people of Hart throughout the year with supervision via video links.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was formed as a company limited by guarantee on 16th March 2006 (Company Number: 5746008). The full name of the charity Citizens Advice – Hart District Limited was registered with the Charity Commission on 18th April 2006 (charity Number: 1113777). It is governed by its Memorandum and Articles of Association incorporated 16th March 2006 as amended on 28th March 2018.

Recruitment and Appointment of Trustees

The charity is governed through a trustee board. Trustees who have held office during the year are listed on page 2. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees.

Following an objective recruitment process in accordance with its adopted policy, Trustees are elected to the Board for a three-year period and shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected.

The Board has powers to co-opt Trustees provided that on appointment the total number of co-opted Trustees does not exceed one third of the total number of Trustees. All co-opted Trustees shall retire from office at the third annual general meeting following the meeting of the Trustee Board at which they were appointed but may then be elected or reappointed.

A Chief Officer is appointed by the Trustees to manage the charity and has delegated authority.

Trustee Induction and Training

Trustees receive an induction into the work of the charity including documents setting out the charity's organisation structure, the Articles of Association, current financial statements, and the business plan. Trustees are required to act in accordance with Charity Commission guidance as set out in its publication 'The essential trustee (CC3)' and subscribe to the Citizens Advice Code of Conduct incorporating the Nolan principles of standards in public life. The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and are operating as designed.

Organisation Structure

Citizens Advice – Hart District Limited 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 Board of Directors in order to fulfil its charitable objects and comply with the national membership requirements.

The Chief Officer of the organisation has been appointed by the trustees to manage the day-to-day operations of the charity. After a year in post Julia Tymukas decided to step down as Chief Officer on 3rd May 2021 and was replaced by Samantha Mabbott. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity. Decisions are made by the trustee board in line with the Business Development Plan and are reviewed at least annually.

The Senior Management Team (SMT) meet to review progress against targets and the charity's financial position and to discuss issues referred to them by the trustee board. Reports and recommendations are then taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff, volunteer meetings and senior management team meetings which ensure that progress is being made against targets.

Pay and Remuneration of Key Management Personnel

The trustees consider that the board of trustees and the senior management team (SMT) comprise the key management personnel of the charity. The charity's senior management team are paid in accordance with salaries benchmarked across a range of voluntary sector organisations. Any increases to salaries are approved by the trustee board. The Chief Officer's salary is reviewed and approved by the trustee board separately but in line with the policy set out above.

Key risks and Uncertainties

The Trustees having had consideration to, and mindful of, the risk factors for the charity identify the following:

- Securing funding remains a serious challenge to maintain and to expand our service. Funding commitments tend to be for no more than a year ahead and are often confirmed at the last minute, leading to considerable uncertainty in our ability to sustain operations at effective levels.
- Recruiting and retaining skilled staff is a key challenge. Supervisors and managers in Citizens Advice are highly trained and skilled individuals, and there is a shortage of people with such skills in the local area.
- Some of the social protections put in place during the pandemic, such as temporary rules to limit evictions and additional financial support through benefits and furlough, are due to be removed. This may lead to increasing demand for our service, putting our ability to meet demand under strain.
- In order that we can continue to deliver our service it is essential that we maintain our trained volunteer base. Attracting, training and retaining suitable volunteers is a significant challenge.
- There are a number of operational challenges, including the safe reopening of offices under COVID-19, upgrading of IT systems and reviewing our future arrangements for office and remote working. These challenges put additional workload on staff.

We are working to a sustainability strategy that aims to

- consolidate and diversify our income generation streams,
- raise our profile in the local community to positively impact fundraising and volunteer recruitment,
- reorganise and resource differently to ensure financial and operational resilience and
- redefine the scope of our service delivery to ensure an effective and reliable service to all our clients consistent with available funding

A particular focus is on using some of our reserves to invest in sufficient training and supervision resource to increase the number of trained volunteers that can be deployed to help the people of Hart.

Factors that are likely to affect the financial performance or position in 2021/22 and further years:

- As the service is reliant on core funding from Local authorities it is subject to volatile and uncertain economic conditions

- The political environment remains uncertain, the impact of key national developments is still very much an 'unknown quantity' but has the potential to impact on our position.
- The availability of skilled staff and suitable volunteers can significantly affect operational performance and our ability to demonstrate our value to potential funders.
- Impact of the Covid-19 pandemic on the global economy, local authority funding and on productivity and key outputs of our organisation.

STATEMENT OF INTERNAL CONTROL

Risk Management

The Trustees have given consideration to the major risks to which the charity is exposed and are satisfied that there are measures in place to mitigate those risks. The charity manages risk through the implementation of its risk policy and review of its risk register. Identifying the risks is an important element of risk management and has been given detailed and careful consideration. The Trustees always undertake appropriate due diligence and seek appropriate professional advice when taking major decisions.

The charity's objectives, its internal organisation and the environment in which it operates are continually evolving and as a result, the risks it faces are not constant. Organisational success derives in part from successful risk taking and so the purpose of internal control is to help manage and control risk appropriately, rather than to eliminate it completely.

The following risk categories are included in the risk register and risk reporting:

Governance and Compliance Risk

Operational Risk

Financial Risk

Reputational Risk

People Risk

Our Business Continuity Plan details how we will handle significant risks that could cause disruption to our normal services and which have the potential for significant impact on our organisation's business stability.

Information Assurance

The charity's trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The charity hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the UK General Data Protection Regulation and Data Protection Act 2018.

Quality and Compliance

Citizens Advice - Hart District Limited is a member of Citizens Advice, the national association for the Citizens Advice service. The Citizens Advice Membership Scheme requires member organisations to undergo an annual audit of organisational standards and quality of advice by Citizens Advice. The Charity was audited by a remote assessment in January 2021 and maintained the standards required. Citizens Advice also confirmed it had attained an excellent quality rating and as a result the Charity continues to hold the Advice Quality Standards kite mark.

Trustees

The trustees who have served during the year can be seen on page 2.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

OBJECTIVES AND ACTIVITIES

Objects

The charity's purposes, as set out in the objects contained in the Company's Memorandum of Association, are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Hart District and surrounding areas.

The charity's objects are defined as above. Our mission, vision, purpose and values will be our guiding principles.

Our Vision

We give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.

Our Mission

We do this by providing free, impartial, independent and confidential advice

Our Purpose

- We help people overcome their problems
- We campaign on big issues when they need to be heard
- We champion equality and challenge discrimination and harassment.

Ensuring Our work Delivers Our Aims

In a fast-changing world we need to constantly evaluate and evolve the way we deliver our service and be responsive to external changes that affect our clients and stakeholders. We review our aims, objectives and activities each year. In carrying out the review we are ensuring that that our aims, objectives and activities are in line with our stated purpose.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

ACHIEVEMENTS AND PERFORMANCE

Advice and Information Services

The main area of charitable activity is the provision of generalist advice and information in consumer, debt and money advice, welfare benefits, employment, housing, family & personal matters, taxes, immigration & nationality, health, education and discrimination related to any of these.

Our research and campaign work ensures that our clients' voices can be heard where we see a problem that needs to be fixed. This year we participated in national campaigns including scams awareness and the Universal Credit uplift campaign #KeepTheLifeLine.

Throughout the year we have adapted to remote working to offer Advice and Information in the following ways:

- Advice Line – participation is continuing as part of a county-wide telephone service. The line is covered on a rota basis between the hours of 10.00am and 4.00pm from Monday to Friday. Outside of these times there is an automated advice service 24 hours a day.

- Full advice – general and specialist advice through our team of trained advisers and paid staff.
- Information and Self Help.
- We re-opened our offices after the end of the financial year in May/June 2021 to accommodate in person pre-booked appointments for those most vulnerable and in need - 4 days a week.

In addition to general advice, the following specialist services are provided:

- Working with our partners at Hart District Council to prevent homelessness, Macmillan to help those suffering with cancer, PensionWise and Hampshire Healthwatch. We are also an independent third-party Hate Crime reporting centre.
- An advice service to armed forces families working in partnership with Citizens Advice in Rushmoor and Portsmouth as well as a number of other agencies including base welfare teams. The Forces Families Project (previously known as Joining Forces for Families) supports the communities at RAF Odiham, Aldershot Garrison and HMNB Portsmouth. It focuses on issues that are particularly impacted by military life such as financial management and debt, family relationships and housing and a host of related issues. Our innovative Financial Capability training has been delivered remotely to hundreds of serving personnel across Hampshire.
- Help to Claim – supporting clients to claim Universal Credit for the first time.
- MaPs Increasing Capacity – Debt advice.

Contribution of Volunteers and Paid Staff

The charity's success could not have been achieved without the hard work and dedication of volunteers and staff. The trustee board and senior management team recognise the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. The volunteers contribute, on average, 162 (145 last year) hours per week. According to a National Citizens Advice formula, the estimated value of the annual volunteer contribution to our service this year is estimated at £261,076. However, their value is inadequately expressed in monetary terms. Indeed, volunteers bring many skills to the service and very often their experience helps individuals return to full employment.

Throughout 2020/21 the service employed 16 paid workers (8 FTEs), and 48 (previous year 38) volunteers together delivering some six projects, including the core service.

Citizens Advice – Hart District Limited is working hard to review our approach to attracting and keeping volunteers to sustain and deliver our business plan objectives. It is our intention to consistently monitor our approach to training, to provide an accessible and welcoming place to volunteer.

Who used and benefited from our services?

During the reporting year 2,795 clients (2019/2020: 3,357) benefited from the services of Citizens Advice – Hart District Limited dealing with 8,156 issues (2019/20: 9,585) to include 7,617 activities. We support people on any issue that they may face however our most common enquiry issues (77%) are:

• Universal Credit	1,825	(22%)
• Welfare benefits and tax credits	1,355	(17%)
• Employment	1,045	(13%)
• Housing	810	(10%)
• Debt	645	(8%)
• Relationships and family	581	(7%)

Clients continue to present with multiple problems and on average clients are presenting with 3 issues each.

We continue to work in partnership with Hart District Council to provide money advice to clients who are at risk of homelessness caused by rent, mortgage, or council tax arrears. This year we helped 810 clients with

housing issues: 313 related to those in the private rental sector.

Again, this year we received funding via the Citizens Advice 'Help to Claim' Service to help people to claim for Universal Credit. The additional resource meant that we had a dedicated advisor working remotely this year, via telephone, email and web chat to help people make their initial claim online as fast as possible to assist those facing financial difficulties as they waited up to 5-6 weeks for their first Universal Credit payment. Over this year our service helped 567 clients (172% over the previous year) with claiming Universal Credit and aided clients to gain £996,254 (previous year £87,331) in total Universal Credit payments for the year and with further funding, hope to continue next year.

We continue to be part of the Hampshire Macmillan Service hosting one part-time caseworker. Based remotely this year, we provided a telephone and email advice service for people affected by cancer, resident in, or being treated in, Hampshire. We very much hope future funding will be secured to continue this valued project.

Due to the pandemic, we were unable to continue our established outreach services. We are currently exploring new outreach services in partnership with other local groups such as Hart Foodbank and Yateley Community Pantry and plan to have a presence in other areas such as Hook, Odiham and Hartley Wintney as soon as possible.

Using an established model that combines national research and local characteristics, Citizens Advice calculates the value delivered by local Citizens Advice in a handful of key areas. It enables us to show our value in terms of savings to the government, the wider benefits to society and the value of advice provision to individuals such as the income gained through benefits, debts written off and consumer problems resolved. In terms of financial value generated, for every £1 invested in our service we returned approximately £9.44 value to people we helped and £19.99 in public value. Specifically, this year, we achieved an estimated income gain of over £3M for our clients and helped to write off over £580k of debt.

Factors Affecting the Achievement of Objectives

Maintaining sufficient funding to continue delivering the service remains a continual challenge. We are investing our reserves in repositioning the charity for the future, but this is not sustainable long term. We need to find a better balance between organisational costs and core funding and look to diversify/improve our income by seeking other funding opportunities.

The complexity of the issues that clients are facing, and the additional challenges that clients are experiencing, places additional demands on the service. In the post Covid era it will be challenging to find the right balance between the growing demand for remote channel access like phone, email and webchat and meeting the needs of our more vulnerable clients who require face to face consultations to help resolve their more complex problems. The availability of funding, technology and volunteer resources will all have an impact on our ability to deliver the right service to the right people.

FINANCIAL REVIEW

Principal Funding Sources

The charity recorded a surplus of £35,625 for the year (2019-20: surplus of £33,116). General Advice recorded a surplus of £46,843 whilst Restricted Funds reported a deficit of £11,218 that will be carried over for completion in 2021-21. The Board has approved a deficit budget for the current year both in order to maintain the volume and breadth of services provided to clients and as a result of the Restricted Fund surplus carried forward.

The principal funding source for our core activities is a grant from Hart District Council which was maintained at £148,130. This grant does not fully cover our general advice service costs and therefore we continue to raise funds from other sources to maintain our core provision - however sources of unrestricted funding are very

limited. In the event of a reduction of the grant from Hart District Council, the Board would have to re-assess the Charity's capacity to provide on-going generalist advice

Reserves at the year-end total £258,085, being £207,252 of Unrestricted Funds and £50,833 of Restricted Funds. Of the unrestricted funds £79,695 are designated reserves.

Investment Policy

The Trustees restrict the investment of funds to UK banks' deposits where funds are deposited for a maximum of one year at prevailing rates of interest. The Board regularly reviews the Charity's investments.

Reserves Policy

The Trustees believe that the bureau should hold financial reserves in order to ensure that the charity is able to meet its statutory and contractual obligations, to provide temporary financial assistance for projects that are awaiting funding from other organisations and to take advantage of opportunities that will benefit the charity and the community it serves.

The level of reserves is set at 3 months anticipated unrestricted operating costs plus closure costs (statutory redundancy, payments in lieu of notice and £2,500 for dilapidations). An Operational Cost Reserve (£56,831) and a Closure Cost Reserve (£12,864) have been established for these purposes.

In addition, the trustees have established an IT Equipment and Development Reserve (£10,000) to ensure that there are sufficient funds available to continue to upgrade office/IT equipment and IT systems.

Going Concern

After making further appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

Delivering a sustainable service that meets the needs of our clients remains a priority of the trustee board over the coming two years. The charity will continue to develop diversified funding streams to increase our sustainability and enable us to build a diverse service that is responsive to client needs.

The charity will continue to work to ensure that it delivers a cost-effective service, meaning that we are not only offering value for money to our existing funders but that we have a viable offer, whilst never compromising on the high-quality service that our clients expect and deserve.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees and directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law require the trustees and directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Company law requires that the trustees and directors must not approve the financial statements unless they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- a. select suitable accounting policies and then apply them consistently.
- b. make judgements and estimates that are reasonable and prudent.
- c. state whether applicable accounting standards have been followed subject to any material departures

disclosed and explored in the financial statements.

- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees and directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enables them to ensure that the financial statements comply with the Companies Act.

The trustees and directors are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and that, where appropriate the trustees and directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

Approved by the trustees of the charity on 27th October 2021 and signed on its behalf by

Anthony Elliott
Chair of Trustees



INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 12 to 25.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company 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 by being a qualified member of ICAEW.

Having satisfied myself that the charity is not required to be audited under part 16 of the Companies Act 2006 and is eligible for Independent examination, it is my responsibility to:

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

Basis of independent examiner's statement

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 statement below

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre
Coxbridge Business Park
Farnham, Surrey,
GU10 5EH

Date 27th October 2021



Registered No: 5746008

Charity No: 1113777

SUMMARY OF FINANCIAL ACTIVITIES
 (Incorporating an Income and Expenditure Account)
 for the year ended 31 March 2021

	General Advice	Designated Funds (note 2)	Restricted Funds (note 3a)	Total Funds 2021	General Advice	Designated Funds (note 2)	Restricted Funds (note 3a)	Total Funds 2020
	£	£	£	£	£	£	£	£
Income								
Donations	217,090	-	187,534	404,624	189,659	-	182,141	371,800
Income from trading activities	100	-	-	100	3,089	-	-	3,089
Bank interest receivable	2,083	-	-	2,083	3,521	-	-	3,521
Total incoming resources	219,273	-	187,534	406,807	196,269	-	182,141	378,410
Expenditure on Charitable Activities								
Salaries	108,405	-	115,209	223,614	103,488	-	106,134	209,622
Staff and volunteers	4,189	-	624	4,813	5,923	-	4,730	10,653
Office	17,855	-	31,323	49,178	21,014	-	10,329	31,343
Premises	40,889	-	2,690	43,579	42,067	-	3,557	45,624
Governance	655	-	269	924	1,308	-	325	1,633
Grants given	-	-	-	-	-	-	579	579
Other costs	437	-	48,637	49,074	904	-	44,936	45,840
Total expenditure	172,430	-	198,752	371,182	174,704	-	170,590	345,294
Total income /(expenditure) during the year	46,843	-	11,218	35,625	21,565	-	11,551	33,116
Transfer between funds	(11,561)	11,561	-	-	9,455	(9,455)	-	-
Total funds brought forward	92,275	68,134	62,051	222,460	61,255	77,589	50,500	189,344
Total funds carried forward	127,557	79,695	50,833	258,085	92,275	68,134	62,051	222,460

All income and expenditure derive from continuing activities.

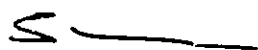
The Summary of Financial Activities includes all of the gains and losses recognised in the above two financial periods.

BALANCE SHEET AT 31 MARCH 2021

	Notes	Unrestricted Funds	Restricted Funds (note 3)	Total Funds	Total Funds 2020
	£	£	£	£	£
Fixed assets					
Tangible assets	6	-	-	-	-
Current assets					
Debtors	7	7,581	17,273	24,854	6,792
Cash at bank and in hand		219,622	49,750	269,372	293,612
Total current assets		227,203	67,023	294,226	300,404
Creditors falling due within one year	8	19,951	16,190	36,141	77,944
Net assets		207,252	50,833	258,085	222,460
Restricted Funds		-	50,833	50,833	62,051
Unrestricted Funds					
Designated funds		79,695	-	79,695	68,134
General reserves		127,557	-	127,557	92,275
Total unrestricted funds		207,252	-	207,252	160,409
Total funds		207,252	50,833	258,085	222,460

For the year ended 31 March 2021 the Company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No Members have required the Company to obtain an audit of its accounts for the year in question 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.

The Financial Statements were approved by the Board on 27th October 2021 and were signed on its behalf by Stephen Rowland (Treasurer).



NOTES TO THE ACCOUNTS
for the year ended 31 March 2021

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have 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 and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

b) Income

All income is included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

c) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Support costs includes all those overhead costs of office and bureau accommodation, utility services, and other services and costs, which are in support of the activity. They also include those costs not associated with the other two headings and includes costs of meeting the constitutional and statutory requirements of the charity, the audit fees and costs linked to the strategic management of the charity. They have been allocated to activity cost categories on a basis consistent with the use of resources.

d) Fund accounting

Unrestricted funds represent funds that are expendable at the discretion of the Trustees in the furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are those funds which are unrestricted in nature but which have been designated by

NOTES TO THE ACCOUNTS
for the year ended 31 March 2021 continued

the Trustees to be used in a particular manner

Restricted funds represent grants and donations received which are subject to restrictions on their expenditure by the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

e) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets purchased which are under £1,000 are expensed in the Statement of Financial Activities.

Depreciation is provided at rates calculated to write off the cost less the estimated residual value at 33.33% on a straight line basis.

Tangible fixed assets purchased using restricted funds are depreciated at the rate of 100% in the year of purchase, assuming no residual value.

f) Debtors and creditors receivable

Debtors and creditors with no stated interest rate are recorded at transaction cost. Any losses arising from impairment are recognised in expenditure.

g) Cash at bank and in hand

Cash at bank and in hand includes cash and term deposits with a maturity of twelve months or less from the date of the opening of the deposit.

h) Employee benefits

When employees have rendered service to the Charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid for that service.

The Charity operates a defined contribution pension plan for its employees. Contributions are expensed as they become payable.

i) Leases

Rentals payable under operating leases are expensed on a straight line basis.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2021 continued

2. DESIGNATED FUNDS

Designated funds are unrestricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose.

	Operational Cost Reserve £	IT Equipment & Development Reserve £	Closure Contingency £	Total Designated Funds £	Total Funds 2020 £
Income					
Donations	-	-	-	-	-
Total incoming resources	-	-	-	-	-
Expenditure on Charitable Activities					
Salaries	-	-	-	-	-
Staff and volunteers	-	-	-	-	-
Office	-	-	-	-	-
Premises	-	-	-	-	-
Governance	-	-	-	-	-
Grants given	-	-	-	-	-
Other costs	-	-	-	-	-
Total expenditure	-	-	-	-	-
Total income /(expenditure) during the year	-	-	-	-	-
Transfer between funds	10,473	-	1,088	11,561	(9,455)
Total funds brought forward	46,358	10,000	11,776	68,134	77,589
Total funds carried forward	56,831	10,000	12,864	79,695	68,134

NOTES TO THE ACCOUNTS
 for the year ended 31 March 2021 continued

3. RESTRICTED FUNDS

(a) Statement of Financial Activities

	Hampshire Macmillan Cancer Service	Families In Stress	Removing Barriers To Family Life	Homelessness Prevention	BEIS Remote Working	Money and Pensions Service	Help to Claim	Universal Credit	Joining Forces
Income	£	£	£	£	£	£		£	£
Donations	13,330	35,628	48,468	20,029	21,910	18,230	25,808	-	-
Income from trading activities	-	-		-	-	-	-	-	-
Bank Interest receivable	-	-		-	-	-	-	-	-
Total Incoming resources	13,330	35,628	48,468	20,029	21,910	18,230	25,808	-	-
Expenditure on Charitable Activities									
Salaries	12,553	21,285	21,821	19,638	-	15,191	21,751	-	-
Staff and volunteers	18	239	136	72	-	47	82	-	-
Office	677	3,870	2,535	1,619	16,048	2,721	3,346	-	-
Premises	70	755	381	640	-	150	596	-	-
Governance	12	34	100	74	-	17	28	-	-
Grants given	-	-	-	-	-	-	-	-	-
Other costs	-	28,458	19,967	103	-	104	5	-	-
Total expenditure	13,330	54,641	44,940	22,146	16,048	18,230	25,808	-	-
Total Income /(expenditure) during the year	-	(19,013)	3,528	(2,117)	5,862	-	-	-	-
Transfer between funds	-	(18,395)	18,395	-	-	-	-	-	-
Total funds brought forward	-	37,408	-	2,117	-	-	387	10,904	4,308
Total funds carried forward	-	-	21,923	-	5,862	-	387	10,904	4,308

NOTES TO THE ACCOUNTS
for the year ended 31 March 2021 continued

3. RESTRICTED FUNDS

(a) Statement of Financial Activities continued

	Outreach	Energy Best Deal Extra	Advice Line	Emergency Fund Fleet Lions	Emergency Fund Fleet/ Crookham/ Crondall	Emergency Rotary Fund	Total Funds	Total 2020
Income	£	£	£		£	£	£	£
Donations	4,269	720	-	(858)	-	-	187,534	182,141
Income from trading activities	-	-	-	-	-	-	-	-
Bank interest receivable	-	-	-	-	-	-	-	-
Total incoming resources	4,269	720	-	(858)	-	-	187,534	182,141
Expenditure on Charitable Activities								
Salaries	2,431	539	-	-	-	-	115,209	106,134
Staff and volunteers	30	-	-	-	-	-	624	4,730
Office	332	175	-	-	-	-	31,323	10,329
Premises	92	6	-	-	-	-	2,690	3,557
Governance	4	-	-	-	-	-	269	325
Grants given	-	-	-	-	-	-	-	579
Other costs	-	-	-	-	-	-	48,637	44,936
Total expenditure	2,889	720	-	-	-	-	198,752	170,590
Total income /(expenditure) during the year	1,380	-	-	(858)	-	-	(11,218)	11,551
Transfer between funds	-	-	-	-	-	-	-	-
Total funds brought forward	3,703	929	493	858	192	752	62,051	50,500
Total funds carried forward	5,083	929	493	-	192	752	50,833	62,051

NOTES TO THE ACCOUNTS
for the year ended 31 March 2021 continued

Description of Funds services:

Hampshire Macmillan Cancer Advice Service

Specialist support and advice services to people affected by cancer across Hampshire.

Families in Stress

An advice service for Armed Forces families funded by the Armed Forces Covenant Trust.

Removing Barriers to Family Life

An advice service for Armed Forces families funded by the Armed Forces Covenant Trust.

Homelessness Prevention

An advice service for people who may be at risk of eviction due to debt and to enable them to remain in their own home.

BEIS Remote Working

Funding to support local offices with the right technology and equipment.

Money and Pensions Service

Funding to increase capacity within the debt advice sector by onboarding trainees.

Help to Claim

A Citizens Advice national service commissioned by the Department for Work & Pensions to help claimants make a Universal Credit application and provide support up to the first payment.

Universal Credit

Provides personal budgeting and assisted digital support to claimants when they apply for full service Universal Credit benefit.

Joining Forces

Funding provided by the Armed Forces Covenant to develop services to the Nepali community and Armed Forces families.

Outreach

Provision of advice services delivered outside of bureau offices either in partner locations or client homes.

Energy Best Deal Extra

A central Citizens Advice fund to provide energy advice to those experiencing difficulty managing fuel payments

Advice Line

Provides self-help information to clients seeking advice by telephone.

Emergency Funds

Cash grants given to assist with emergency situations such as fuel debt, travel costs and equipment for housing.

NOTES TO THE ACCOUNTS
 for the year ended 31 March 2021 continued

3. RESTRICTED FUNDS

(b) Balance Sheet at 31st March 2021

	Notes	Removing Barriers To Family Life	BEIS Remote Working	Universal Credit	Joining Forces	Outreach	Advice Line	Sub Total
	£	£	£	£	£	£	£	£
Current assets								
Debtors	7	17,273	-	-	-	-	-	17,273
Cash at bank and In hand		14,390	5,862	10,904	4,308	11,533	493	47,490
Total current assets		31,663	5,862	10,904	4,308	11,533	493	64,763
Creditors falling due within one year	8	9,740	-	-	-	6,450	-	16,190
Net assets		21,923	5,862	10,904	4,308	5,083	493	48,573
Restricted Funds		21,923	5,862	10,904	4,308	5,083	493	48,573

NOTES TO THE ACCOUNTS
 for the year ended 31 March 2021 continued

3. RESTRICTED FUNDS

(b) Balance Sheet at 31st March 2021 continued

	Notes	Help to Claim	Energy Best Deal Extra	Emergency Fund Fleet/ Crookham/ Crondall	Emergency Rotary Fund	Sub Total b/f	Total Funds	Total 2019
	£	£	£	£	£	£	£	
Current assets								
Debtors	7	-	-	-	-	17,273	17,273	-
Cash at bank and in hand		387	929	192	752	47,490	49,750	124,129
Total current assets		387	929	192	752	64,763	67,023	124,129
Creditors falling due within one year	8	-	-	-	-	16,190	16,190	62,078
Net assets		387	929	192	752	48,573	50,833	62,051
Restricted Funds		387	929	192	752	48,573	50,833	62,051

NOTES TO THE ACCOUNTS
 for the year ended 31 March 2021 continued

4. DONATIONS

GRANTS RECEIVED			GRANTS RECEIVED		
	£	2020 £		£	2020 £
Unrestricted Funds			Restricted Funds continued		
General Advice			Hampshire Macmillan Cancer Advice Service		
Hart District Council	148,130	148,130	Macmillan Cancer Support	13,330	23,364
Hart District Council (Rent)	35,264	35,264			
Healthwatch	2,600	2,000	Homelessness Prevention		
Yateley Town Council	5,000	-	Hart District Council	20,000	18,000
Citizens Advice Hampshire	390	300	Citizens Advice	29	106
Hook Parish Council	-	1,500	Total Homelessness Prevention	20,029	18,106
Citizens Advice	21,240	557			
Elvetham Heath Parish Council	-	1,500	Outreach		
Ubenefit	3,000	-	Citizens Advice - Basingstoke	4,269	4,269
Groundwork UK	1,166	-	Odiham Parish Council	-	1,500
Total unrestricted funds grants	216,790	189,251	Odiham Cottage Hospital	-	5,000
Donations From Clients			Total Outreach	4,269	10,769
General Advice	300	408	Energy Best Deal Extra		
Total unrestricted fund donations	217,090	189,659	Citizens Advice	720	2,100
Restricted Funds			Emergency Fund		
BEIS Remote Working			Fleet Lions	(858)	1,000
Citizens Advice	21,910	-	Fleet, Crookham and Crondall Parish Welfare Trust	-	-
Money and Pensions Service			Fleet Rotary Club	-	500
Citizens Advice	18,230	-	Total Emergency Fund	(858)	1,500
			Removing Barriers To Family Life		
			The Armed Forces Covenant	48,468	-
			Families In Stress		
			The Armed Forces Covenant	35,628	104,802
			Help to Claim		
			Citizens Advice	25,808	21,500
Total Donations	404,624	371,800	Total restricted fund grants	187,534	182,141

NOTES TO THE ACCOUNTS
for the year ended 31 March 2021 continued

5. EXPENDITURE ON CHARITABLE ACTIVITIES

Methods of apportionment of support costs

Salaries and related costs are based on the estimated time spent by each staff member on each fund activity. All other support costs are based on the time volunteers and staff spend on each fund activity.

	Direct Costs £	Support Costs £	Total Costs £	2020 £
Salaries				
Salaries	151,127	54,372	205,499	192,208
Employers National insurance	5,651	3,251	8,902	10,999
Defined Contribution Pension Contributions	6,585	2,628	9,213	6,415
Total	163,363	60,251	223,614	209,622
Staff and Volunteer Support				
Recruitment	-	440	440	631
Subsistence and Refreshments	137	-	137	1,726
Training	395	-	395	1,302
Travel	1,012	154	1,166	4,857
Other	2,397	278	2,675	2,137
Total	3,941	872	4,813	10,653
Office Services				
IT Equipment Support and Development	18,632	13,168	31,800	10,128
Office Equipment expense	-	521	521	1,555
Insurance	-	1,572	1,572	1,068
Postage	-	391	391	608
Printing and Stationery	-	(31)	(31)	2,874
Reference Materials and Subscriptions	90	4,798	4,888	4,965
Telephone and Communication	1,250	7,133	8,383	8,524
Pension Management Fees	-	405	405	251
Payroll Administration Fees	-	1,112	1,112	-
Other	-	137	137	1,370
Total	19,972	29,206	49,178	31,343
Premises Maintenance and Occupancy				
Rent	-	35,264	35,264	35,264
Heat Light and Water	-	4,775	4,775	6,448
Property Insurance	-	1,300	1,300	1,163
Cleaning, Repairs and Maintenance	-	2,240	2,240	2,749
Total	-	43,579	43,579	45,624
Other costs				
Publicity and promotion	-	-	-	833
Professional Charges	206	208	414	810
Bank Charges	-	237	237	107
Partner Payments	42,800	-	42,800	43,120
Other	5,623	-	5,623	970
Total	48,629	445	49,074	45,840
Grants Given	-	-	-	579
Governance				
Insurance	-	240	240	242
Legal Charges	-	-	-	-
Trustees' Expenses	-	-	-	228
Annual General Meeting expenses	-	72	72	475
Independent Examination	-	540	540	480
Other	-	72	72	208
Total	-	924	924	1,633
Total Expenditure	235,905	135,277	371,182	345,294

NOTES TO THE ACCOUNTS
for the year ended 31 March 2021 continued

No employee received employee benefits (excluding employer pension costs) in excess of £60,000.

The total amount of employee benefits received by key management personnel is £72,249 (2020: £66,453). The charitable company considers its key management personnel to be the Chief Officer and Advice Service Manager.

Other Staff and Volunteer Support Costs include £2,000 (2020: £NIL) of employee termination costs.

None of the Trustees have received any remuneration or received any other benefits from any employment with the Charity.

The Charity does not make grants but acts as an agency for the payment of small grants on behalf of other charities.

6. FIXED ASSETS

	1 April 2020	Additions	Disposals	Depreciation	31 March 2021
	£	£	£	£	£
Cost					
Office Equipment	7,524	-	-	-	7,524
Self-help kiosks	18,684	-	-	-	18,684
Total Cost	26,208	-	-	-	26,208
Depreciation					
Office Equipment	7,365	-	-	-	7,365
Self-help kiosks	18,684	-	-	-	18,684
Total Depreciation	26,049	-	-	-	26,049
Net Book Value	-	-	-		-

7. DEBTORS

	2020
	£
Accrued income	22,301
Prepayments	2,553
Total	24,854

NOTES TO THE ACCOUNTS
for the year ended 31 March 2021 continued

8. CREDITORS FALLING DUE WITHIN ONE YEAR

	£	2020 £
Amounts Due	29,691	15,866
Deferred Income		
- Homelessness Prevention Fund	-	20,000
- Outreach Fund	6,450	6,450
- Familles In Stress Fund	-	35,628
Deferred Income Total	6,450	62,078
Total	36,141	77,944

9. PENSIONS

The Charity operates a defined contribution personal pension plan. The assets of the plan are held separately from those of the Charity in an independently administered fund. The employer contributes 5% of earnings to this plan. The pension cost charge represents contributions payable by the Charity to the plan and amounted to £9,213 for the year. The year-end pension creditor totalled £2,215.