



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>

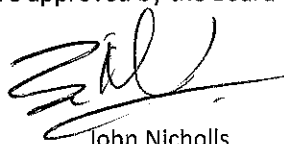
For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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.