

EASTLEIGH CITIZENS ADVICE BUREAU

England & Wales · Charity number 1113797

Details

Status	Registered
Legal form	Charitable company
Company number	05730866
Registered	2006-04-19
Register	View on the Charity Commission register

Contact

Address	Citizens Advice Eastleigh 101 Leigh Road Eastleigh SO50 9DR
Phone	02380642699
Email	admin@caeastleigh.org
Website	https://www.citizensadvicееastleigh.org.uk/

Activities

Objects: 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 MALDON AND SURROUNDING AREAS

Activities: Eastleigh Citizens Advice Bureau is an independent charity that helps people resolve their money, legal and other problems. We provide free, independent, impartial and confidential information and advice. We also aim to help shape social policies and services both locally and nationally.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Disability, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** EASTLEIGH AND SURROUNDING AREAS
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£438,514	£379,288	-	-
2024-03-31	£378,584	£348,820	-	-
2023-03-31	£309,772	£272,641	-	-
2022-03-31	£307,941	£253,997	-	-
2021-03-31	£338,686	£325,691	-	-

Trustees

Name	Role	Appointed
Tanya Park	Chair	2021-11-17
Anne Margaret Winstanley		
BRIAN VENNEY		
Ben White		2023-02-15
DAVID BLENKARN		2013-05-24
Gareth Richardson		2025-02-19
Mark Kirby		2025-02-19
Peter Robertson		2025-02-19

Accounts

REGISTERED COMPANY NUMBER: 05730866 (England and Wales)
REGISTERED CHARITY NUMBER: 1113797

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)

EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)

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FOR THE YEAR ENDED 31 MARCH 2025

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EASTLEIGH CITIZENS ADVICE BUREAU (LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in July 2014. The operating name of Eastleigh Citizens Advice Bureau is 'Citizens Advice Eastleigh'

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote any charitable purpose for the benefit of the community in Eastleigh and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The Citizens Advice service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives. The charitable activities undertaken by their nature and the improvements the activities have made to many lives are without doubt undertaken for the benefit of the public. The service aims:

1. To provide the advice people need for the problems they face.
2. To improve the policies and practices that affect people's lives.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB20)'.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Between our main office, outreach venues, and project work we advised 3,789 new and repeat clients with 15,317 issues. The top enquiry areas were:

- Debt and financial capability - 4,835 issues (32%)
- Benefits and Tax Credits - 4,963 issues (32%)
- Utilities and communications - 1,021 issues (7%)
- Relationships and family - 620 issues (4%)
- Employment - 480 issues (3%)
- Housing - 905 issues (6%)

As well as the main office in Leigh Road, Eastleigh, we also operate from two additional locations in the Borough. We offer weekly drop-in advice sessions and appointments at the Pilands Wood Community Centre and Our Lady of the Assumption Catholic Church in Hedge End.

In-person services via our 3 venues continue to be popular with clients. As part of Hampshire Advice Line, our partnership with Citizens Advice Hampshire and other Local Citizens Advice, as well as callbacks, we dealt with 3,645 telephone calls during the year.

Funding for the Money and Pensions Service Debt Advice Project, in partnership with Citizens Advice, was extended for a further year and as part of the Hampshire Consortium of Citizens Advice, we also worked hard to issue fuel vouchers funded by the Household Support Fund. To complement this work on the Cost of Living Crisis, we applied for and were awarded funds from the Household Support Fund to provide other vital items to directly assist Eastleigh residents.

In partnership with colleagues from Citizens Advice Hampshire, we participated in Home and Well, a project working with local health stakeholders to successfully move people on from hospital care back to their own homes as well as prevent, through our work tackling the wider determinants of health, them being admitted. We were also pleased to successfully submit an application to Hampshire County Council's Local Solutions grant fund to develop a project working specifically with carers living in the borough, recognising that they require a great deal of support to stay well in their demanding roles.

We were very fortunate to attract 5 years of funding from the National Lottery Reaching Communities fund to undertake vital volunteer development work. Enabling us to employ a training manager, this project will seek to overhaul our processes from recruitment to retention and increase the number of volunteers on our advice team.

We also raised funds to improve the condition of our building and the working experience of those giving their time to the charity, replacing security and electrical systems, overhauling the heating, installing new windows, put in insulation, exchanged our lights for LEDs, replaced carpets, installed solar panels and had the assistance of the local branches of B & Q and Brewers Decorator Centres to repaint our offices. The capital improvements to our Eastleigh office was funded through a successful application to the VCSE Energy Efficiency Scheme.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Research and campaigns

Citizens Advice Eastleigh collects evidence from clients and then submits this evidence to Citizens Advice, who organise national campaigns. We submitted 393 evidence forms during the year and took part in client experience surveys. Collecting evidence relating to issues with the Cost of Living Crisis (especially requests for food and fuel) formed our largest campaign.

Performance Quality Framework and Advice Quality Standard

We take part in the Citizens Advice Performance Quality Framework, to understand the quality of our services. We self-assess samples of our own advice cases each month and report on a quarterly basis. Samples of these are reassessed externally. We also achieved the casework standard quality mark in telephone advice and a 'green' (excellent) rating under the Leadership Self-Assessment, externally audited by Citizens Advice, during our 3 yearly, in-person review.

Funding

In addition to our core grant from Eastleigh Borough Council and the project funding mentioned above, Citizens Advice Eastleigh received donations from Botley Parish Council, Fair Oak & Horton Heath Parish Council, Bishopstoke Parish Council, Hampshire Citizens Advice, Saafa, DEOS, the National Lottery Reaching Communities Fund, Hampshire County Council, The Clothworkers Foundation, Liz Jarvis, Eastleigh BID, Chapman Care Care, our co-locating licencees and undertook another crowdfunder with the support of Aviva. We also received funding to help support our work with the Ministry of Justice.

PLANS FOR THE FUTURE

We will continue to work closely with Eastleigh Borough Council to meet the requirements of our Service Level Agreement and identify where we can achieve more for our clients by working together. We will endeavour to renew our funding for the Debt Advice Project in partnership with Citizens Advice. We will also continue our partnership working with Citizens Advice Hampshire.

FINANCIAL REVIEW

Principal funding sources

The majority of the Bureau's incoming grants were received from Eastleigh Borough Council.

Reserves policy

The position of the unrestricted reserves is reviewed at our February Finance Sub-Committee meeting and approved at the following Trustee Board Meeting. The Trustees consider it prudent to retain a minimum of cash reserves equivalent to a minimum of six month's expenditure. At this level the Trustee Board feel that it would be able to continue activities of the charity in the event of a significant drop in funding. The Trustees have also reviewed the wider liability position of the charity and regard a proportion of £100,000 of the reserves to be restricted to building maintenance and dilapidation costs.

The Statement of Financial Activities for the year shows net movement in funds of £59,226 (2024: £29,764), which has increased the accumulated surplus of total funds carried forward to £300,734 (2024: £241,508).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and management

The charity is controlled by its governing document, a memorandum and articles of association. The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006.

Governance

Citizens Advice Eastleigh is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Citizens Advice Eastleigh and for ensuring that the charity satisfies its legal and contractual obligations.

Management

Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the Chief Executive. As at the date of this report the Chief Executive is Ms. A Crawford. The Trustee Board is independent from management. The Trustee Board has also established sub-committees for finance, personnel and risk, after merging the two IT, and health and safety sub-committees. Each sub-committee must comprise of at least two trustees and report on activities at each general meeting. The Trustee Board reviews sub-committee terms of reference annually..

Recruitment and appointment of new trustees

Where there is a requirement for new trustees, these are identified and elected by the existing trustees and are recruited from the local community. Under the requirements of the memorandum and articles of association there must be a maximum of fifteen and a minimum of three trustees.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees (contd.)

The trustees can be elected at the AGM, nominated by member organisations or co-opted by the Trustee Board. Co-opted and nominated trustees are elected at ordinary meetings of the Trustee Board. Trustees serve a term of three years after which they must be re-elected. The induction and training of new Trustees is also overseen by existing or continuing Trustees.

Key management personnel remuneration

The pay of senior staff is based on experience, seniority and length of service and is appropriate to the role they fulfil. The trustees ensure that salaries are in-line with what is being paid for their role in the Charity Sector. There were no trustees' remuneration or other benefits paid for the year.

Related parties

Citizens Advice Eastleigh is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice Eastleigh in order to fulfil its charitable objects and comply with the national membership requirements. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730866 (England and Wales)

Registered Charity number

1113797

Registered office

101 Leigh Road
Eastleigh
Hampshire
SO50 9DR

Trustees

Ms A Winstanley
Mr B Venney
Mr D Blenkarn
Mr D J Yeandle OBE (resigned 13.11.24)
Ms D Bull
Ms E Talbot (resigned 4.6.24)
Ms T Park
Mr B White
Mr P Robertson (appointed 19.2.25)
Mr M Kirby (appointed 19.2.25)
Mr G Richardson (appointed 19.2.25)

Independent Examiner

Lisa Wilson FCA
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
Hampshire
SO16 7JQ

Bankers

Barclays

16/12/2025

Approved by order of the board of trustees on and signed on its behalf by:

Signed by:

Tanya Park

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**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Ms T Park - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

Independent examiner's report to the trustees of Eastleigh Citizens Advice Bureau (Limited by Guarantee) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Lisa Wilson FCA
The Institute of Chartered Accountants in England and Wales

Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
Hampshire
SO16 7JQ

Date: 16 December 2025

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	3	23,388	-	23,388	10,610
Charitable activities	5				
Provision of advice and information		255,204	144,650	399,854	360,673
Investment income	4	7,522	-	7,522	5,063
Other income		7,750	-	7,750	2,238
Total		<u>293,864</u>	<u>144,650</u>	<u>438,514</u>	<u>378,584</u>
EXPENDITURE ON					
Charitable activities	6				
Provision of advice and information		139,336	138,830	278,166	267,371
Improving policies and practices		61,240	39,882	101,122	81,449
Total		<u>200,576</u>	<u>178,712</u>	<u>379,288</u>	<u>348,820</u>
NET INCOME/(EXPENDITURE)		93,288	(34,062)	59,226	29,764
Transfers between funds	15	(38,993)	38,993	-	-
Net movement in funds		54,295	4,931	59,226	29,764
RECONCILIATION OF FUNDS					
Total funds brought forward		240,508	1,000	241,508	211,744
TOTAL FUNDS CARRIED FORWARD		<u>294,803</u>	<u>5,931</u>	<u>300,734</u>	<u>241,508</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	8,819	-	8,819	14,170
CURRENT ASSETS					
Debtors	13	11,448	5,931	17,379	9,475
Cash at bank		283,175	-	283,175	235,600
		<u>294,623</u>	<u>5,931</u>	<u>300,554</u>	<u>245,075</u>
CREDITORS					
Amounts falling due within one year	14	(8,639)	-	(8,639)	(17,737)
NET CURRENT ASSETS		<u>285,984</u>	<u>5,931</u>	<u>291,915</u>	<u>227,338</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>294,803</u>	<u>5,931</u>	<u>300,734</u>	<u>241,508</u>
NET ASSETS		<u>294,803</u>	<u>5,931</u>	<u>300,734</u>	<u>241,508</u>
FUNDS	15				
Unrestricted funds				294,803	240,508
Restricted funds				<u>5,931</u>	<u>1,000</u>
TOTAL FUNDS				<u>300,734</u>	<u>241,508</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

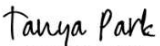
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16/12/2025 and were signed on its behalf by:

Signed by:

 17FBF649E6F3481
 Ms T Park - Trustee

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. STATUTORY INFORMATION

Eastleigh Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Report of the Trustees.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. The charity has prepared the financial statements in compliance with the Charity's governing documents and in accordance with the following accounting policies.

The accounts also comply with the Charity's governing documents.

These financial statements have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. The trustees' have reached this conclusion based on the nature of the grant funding, contracts for which have been agreed for the foreseeable future.

Eastleigh Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102.

The functional currency of the charity is £ Sterling and the accounting policies have been applied consistently in each reporting period.

In accordance with Section 14 of the Charities SORP (FRS102), the Charity has taken exemption from the requirement to prepare a statement of cash flows.

Incoming resources

All incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income by way of donations and grants that provide core funding or are of a general nature are recognised in the Statement of Financial Activities when receivable. Grant income that is related to performance and specific deliverables is recognised once the charity earns the right to consideration by its performance.

Such income is only deferred when:-

1. The donor specifies that the grant or donation must only be used in future accounting periods; or
2. The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Other income in respect to sub-lease expenses recharged is recognised as as the letting service is provided. Investment income comprising deposit account interest is recognised on a receivable basis.

Resources expended

Expenditure

Expenditure is accounted for on an accruals basis as a liability is incurred, this being when there is a legal or constructive obligation to that expenditure, when the amount can reliably be measured and settlement is probable. Expenditure includes any VAT charged which cannot be recovered and is reported as part of the expenditure to which it relates.

The resources expended comprised those costs incurred by the charity in the delivery of it's activities and services for the community. It includes both costs that can be directly allocated to the charity's activities and those indirect costs necessary to support them.

Charitable Activities

Expenditure on charitable activities includes costs of providing community services to further the purposes of the charity and their associated support costs.

Advice costs

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES - continued

Resources expended

These costs relates directly to the charity's principal activities and are recognised as charitable expenditure. Costs include Accountancy costs and Finance charges.

Support costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs, finance and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Allocation and Apportionment of Costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and costs which support the Charities programmes and activities. Support costs are allocated to each of the activities on one of the following bases: either floor space or staff time or staff headcount, depending on the nature of the support costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost included expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the charity.

The assets' residual values, useful lives and depreciation methods are reviewed and if there is concern an impairment review is required over the carrying value of an asset and is assessed by reference to the value in use or net realisable value of the asset when appropriate.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Financial Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering restricted funds are charged against each specific restricted fund.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined pension scheme plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Operating lease commitments

The charity classifies the leasing of the office premises as an operating lease. Rental charges are recognised in the SOFA on a straight line basis over the term of the lease.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES - continued

Operating lease commitments

LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

CASH AND CASH EQUIVALENTS

Cash and short-term deposits included in the balance sheet comprise cash in hand and short-term deposits, with a maturity of 3 months or less.

DEBTORS

Prepayments are measured at the amount prepaid net of any trade discounts due. Other debtors are recognised when a legal or constructive obligation exists and it is considered probable the debtor will pay.

CREDITORS

Creditors are recognised where the charity has a present obligation arising from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated.

3. DONATIONS

	2025 £	2024 £
Donations	23,388	10,610

4. INVESTMENT INCOME

	2025 £	2024 £
Deposit account interest	7,522	5,063

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations	23,338	-	23,338	10,610
Grants received	255,204	144,650	399,854	360,673
	278,542	144,650	423,192	371,283

Grants analysis

	Unrestricted £	Restricted £	Total £
EBB Core Funding	198,591	-	198,591
Money Advice Service	-	55,860	55,860
Groundwork UK	42,663	-	42,663
National Lottery	-	62,318	62,318
Home and Well	-	18,564	18,564
CitAH - HSF	-	7,908	7,908
Citizens Advice	11,500	-	11,500
Other	2,450	-	2,450
Total	255,204	144,650	399,854

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs (see note 7) £	Totals £
Provision of advice and information	265,550	3,892	8,724	278,166
Improving policies and practices	95,577	-	5,545	101,122
	<u>361,127</u>	<u>3,892</u>	<u>14,269</u>	<u>379,288</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Provision of advice and information	6,254	107	2,363	8,724
Improving policies and practices	2,166	-	3,379	5,545
	<u>8,420</u>	<u>107</u>	<u>5,742</u>	<u>14,269</u>

Support costs, included in the above, are as follows:

			2025	2024
	Provision of advice and information £	Improving policies and practices £	Total activities £	Total activities £
Advertising	-	2,166	2,166	1,076
Depreciation of tangible and heritage assets	6,254	-	6,254	5,503
Bank charges	107	-	107	116
Subscriptions	-	697	697	2,913
Accountancy	2,363	-	2,363	2,598
Legal fees	-	2,682	2,682	111
	<u>8,724</u>	<u>5,545</u>	<u>14,269</u>	<u>12,317</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation - owned assets	6,253	5,503
Independent Examiner's/Accountancy fees	<u>2,363</u>	<u>2,598</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	202,502	193,920
Social security costs	10,528	7,265
Other pension costs	12,561	11,559
	<u>225,591</u>	<u>212,744</u>

The total employee benefits of key management personnel of the charity were £47,086 (2024 £42,016).

The average monthly number of employees during the year was as follows:

	2025	2024
Advisory staff - full time	2	1
Advisory staff - part time	3	3
Administrative staff - full time	1	1
Administrative staff - part time	1	1
	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations	10,610	-	10,610
Charitable activities			
Provision of advice and information	291,752	68,921	360,673
Investment income	5,064	(1)	5,063
Other income	2,238	-	2,238
Total	<u>309,664</u>	<u>68,920</u>	<u>378,584</u>
EXPENDITURE ON			
Charitable activities			
Provision of advice and information	185,403	81,968	267,371
Improving policies and practices	65,159	16,290	81,449
Total	<u>250,562</u>	<u>98,258</u>	<u>348,820</u>
NET INCOME/(EXPENDITURE)	59,102	(29,338)	29,764
Transfers between funds	(30,338)	30,338	-
Net movement in funds	28,764	1,000	29,764
RECONCILIATION OF FUNDS			
Total funds brought forward	211,744	-	211,744
TOTAL FUNDS CARRIED FORWARD	<u>240,508</u>	<u>1,000</u>	<u>241,508</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2024	7,098	7,400	24,552	39,050
Additions	902	-	-	902
Disposals	(100)	-	(301)	(401)
	<u>7,900</u>	<u>7,400</u>	<u>24,251</u>	<u>39,551</u>
At 31 March 2025	7,900	7,400	24,251	39,551
DEPRECIATION				
At 1 April 2024	5,809	7,400	11,671	24,880
Charge for year	855	-	5,398	6,253
Eliminated on disposal	(100)	-	(301)	(401)
	<u>6,564</u>	<u>7,400</u>	<u>16,768</u>	<u>30,732</u>
At 31 March 2025	6,564	7,400	16,768	30,732
NET BOOK VALUE				
At 31 March 2025	<u>1,336</u>	<u>-</u>	<u>7,483</u>	<u>8,819</u>
At 31 March 2024	<u>1,289</u>	<u>-</u>	<u>12,881</u>	<u>14,170</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Debtors	5,931	1,000
Prepayments	11,448	8,475
	<u>17,379</u>	<u>9,475</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
NEST Pension	-	1,639
Social security and other taxes	-	2,778
Other creditors	286	3,084
Accrued expenses	8,353	10,236
	<u>8,639</u>	<u>17,737</u>

15. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
CORE fund	240,508	93,288	(38,993)	294,803
Restricted funds				
Money Advice Service	-	(38,993)	38,993	-
Hampshire County Council Local Solutions				
Grant	1,000	(1,000)	-	-
CitAH - HSF	-	5,931	-	5,931
	<u>1,000</u>	<u>(34,062)</u>	<u>38,993</u>	<u>5,931</u>
TOTAL FUNDS	<u>241,508</u>	<u>59,226</u>	<u>-</u>	<u>300,734</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	293,864	(200,576)	93,288
Restricted funds			
Money Advice Service	55,860	(94,853)	(38,993)
Hampshire County Council Local Solutions Grant	-	(1,000)	(1,000)
CitAH - HSF	7,908	(1,977)	5,931
National Lottery Reaching Communities Fund	62,317	(62,317)	-
Home & Well Fund	18,565	(18,565)	-
	<u>144,650</u>	<u>(178,712)</u>	<u>(34,062)</u>
TOTAL FUNDS	<u>438,514</u>	<u>(379,288)</u>	<u>59,226</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
CORE fund	211,744	59,102	(30,338)	240,508
Restricted funds				
Money Advice Service	-	(31,436)	31,436	-
Hampshire County Council Local Solutions Grant	-	2,098	(1,098)	1,000
	<u>-</u>	<u>(29,338)</u>	<u>30,338</u>	<u>1,000</u>
TOTAL FUNDS	<u>211,744</u>	<u>29,764</u>	<u>-</u>	<u>241,508</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	309,664	(250,562)	59,102
Restricted funds			
Money Advice Service	55,920	(87,356)	(31,436)
Hampshire County Council Local Solutions Grant	13,000	(10,902)	2,098
	<u>68,920</u>	<u>(98,258)</u>	<u>(29,338)</u>
TOTAL FUNDS	<u>378,584</u>	<u>(348,820)</u>	<u>29,764</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
CORE fund	211,744	152,390	(69,331)	294,803
Restricted funds				
Money Advice Service	-	(70,429)	70,429	-
Hampshire County Council Local Solutions Grant	-	1,098	(1,098)	-
CitAH - HSF	-	5,931	-	5,931
	-	(63,400)	69,331	5,931
TOTAL FUNDS	<u>211,744</u>	<u>88,990</u>	<u>-</u>	<u>300,734</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	603,528	(451,138)	152,390
Restricted funds			
Money Advice Service	111,780	(182,209)	(70,429)
Hampshire County Council Local Solutions Grant	13,000	(11,902)	1,098
CitAH - HSF	7,908	(1,977)	5,931
National Lottery Reaching Communities Fund	62,317	(62,317)	-
Home & Well Fund	18,565	(18,565)	-
	<u>213,570</u>	<u>(276,970)</u>	<u>(63,400)</u>
TOTAL FUNDS	<u>817,098</u>	<u>(728,108)</u>	<u>88,990</u>

Restricted funds

The Money Advice Service Debt Advice Project (formerly Face-to-Face Debt Advice Project) fund is restricted to providing debt advice services.

The HCC Local Solutions fund is a restricted to support our working with informal carers across the Borough of Eastleigh.

The Household Support fund is restricted towards work to address digital exclusion Citizens Advice Hampshire (CitAH).

The National Lottery Reaching Communities Fund is restricted to support the volunteer infrastructure and development project.

The Home & Well fund, also through CitAH, is a wraparound service that helps vulnerable people primarily in hospitals and primary care with energy poverty needs and advice or signing posting for related social needs.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

16. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution pension scheme, NEST Pension Scheme. At the balance sheet date, unpaid contributions of £0 (2024: £1,639) were due to the fund. They are reported in creditors.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year end 31 March 2025. (2024: Nil).

18. CAPITAL COMMITMENTS

At 31 March 2025, the company had no capital commitments contracted for but not provided for in these financial statements. (2024: Nil)

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations		
Donations	23,388	10,610
Investment income		
Deposit account interest	7,522	5,063
Charitable activities		
Grants received	399,854	360,673
Other income		
Sub-lease expenses recharge	7,750	2,238
Total incoming resources	<u>438,514</u>	<u>378,584</u>
EXPENDITURE		
Charitable activities		
Wages	202,502	193,920
Social security	10,528	7,265
Pensions	12,561	11,559
Staff travel expenses	195	971
Volunteer travel expenses	5,056	3,935
Equipment maintenance	4,928	7,784
Office & computer costs	14,154	13,859
Citizens Advice fees	5,016	3,402
Recruitment, training & advertising	8,158	1,722
Sundries	295	607
Rates	4,046	3,591
Rent payable	21,994	20,126
Light and heat	8,338	6,414
Repairs to property	53,594	36,910
Cleaning	4,139	3,824
Premises security	2,946	7,105
Insurance	2,677	2,524
Grants to institutions	3,892	10,985
	<u>365,019</u>	<u>336,503</u>
Support costs		
Management		
Advertising	2,166	1,076
Depreciation of tangible and heritage assets	6,254	5,503
	<u>8,420</u>	<u>6,579</u>
Finance		
Bank charges	107	116
Governance costs		
Subscriptions	697	2,913
Accountancy	2,363	2,598
Legal fees	2,682	111
	<u>5,742</u>	<u>5,622</u>
Total resources expended	<u>379,288</u>	<u>348,820</u>
Net income	<u><u>59,226</u></u>	<u><u>29,764</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 05730866 (England and Wales)
REGISTERED CHARITY NUMBER: 1113797

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2024**

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Detailed Statement of Financial Activities	17 to 18

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019). The operating name of Eastleigh Citizens Advice Bureau is 'Citizens Advice Eastleigh'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote any charitable purpose for the benefit of the community in Eastleigh and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The Citizens Advice service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives. The charitable activities undertaken by their nature and the improvements the activities have made to many lives are without doubt undertaken for the benefit of the public. The service aims:

1. To provide the advice people need for the problems they face.
2. To improve the policies and practices that affect people's lives.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB20)'.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Between our main office, outreach venues, and project work we advised 3,803 new and repeat clients with 14,603 issues. The top enquiry areas were:

- Debt and financial capability - 5,284 issues (39%)
- Benefits and Tax Credits - 3,997 (30%)
- Utilities and communications - 956 (7%)
- Relationships and family - 480 issues (4%)
- Employment - 387 issues (3%)
- Housing - 671 issues (5%)

As well as the main office in Leigh Road, Eastleigh, we also operate from three additional locations in the Borough. We offer weekly drop-in advice sessions and appointments at the Pilands Community Centre and The United Reformed Church in Hedge End and a monthly drop-in advice session at the Mercury Library and Community Hub in Hamble. The Hamble drop-in sessions came to an end in March 2024.

In-person services began to be more popular with clients and we helped 776 clients from our 4 venues over the year. As part of Hampshire Advice Line, our partnership with Citizens Advice Hampshire and other Local Citizens Advice, as well as callbacks, we dealt with 1,948 telephone calls during the year.

Funding for the Money and Pensions Service Debt Advice Project, in partnership with Citizens Advice, was extended for a further year and as part of the Hampshire Consortium of Citizens Advice, we also worked hard to issue fuel vouchers funded by the Household Support Fund. To complement this work on the Cost of Living Crisis, we applied for and were awarded funds from the Household Support Fund to provide warm packs and other items to directly assist Eastleigh residents.

In partnership with colleagues from Citizens Advice Hampshire, we participated in Home and Well, a project working with local health stakeholders to successfully move people on from hospital care back to their own homes as well as prevent, through our work tackling the wider determinants of health, them being admitted. We were also pleased to successfully submit an application to Hampshire County Council's Local Solutions grant fund to develop a project working specifically with carers living in the borough, recognising that they require a great deal of support to stay well in their demanding roles.

We also raised funds to improve the condition of our building and the working experience of those giving their time to the charity, replacing security and electrical systems, overhauling the heating and installing new windows.

Research and campaigns

Citizens Advice Eastleigh collects evidence from clients and then submits this evidence to Citizens Advice, who organise national campaigns. We submitted 257 evidence forms during the year and took part in client experience surveys. Collecting evidence relating to issues with the Cost of Living Crisis (especially requests for food and fuel) formed our largest campaign.

Performance Quality Framework and Advice Quality Standard

We take part in the Citizens Advice Performance Quality Framework, to understand the quality of our services. We self-assess samples of our own advice cases each month and report on a quarterly basis. Samples of these are reassessed externally. We also achieved the casework standard quality mark in telephone advice and a 'green' (excellent) rating under the Leadership Self-Assessment, externally audited by Citizens Advice.

Funding

In addition to our core grant from Eastleigh Borough Council and the project funding mentioned above, Citizens Advice Eastleigh received donations from Botley Parish Council, Chandler's Ford Methodists Church, Hamble Parish Council, The Household Support Fund, Hampshire Citizens Advice, Hampshire Healthwatch, Saafa, DEOS, the National Lottery Cost of Living Fund, Hampshire County Council, The Syder Foundation and undertook another crowdfunder with the support of Aviva. We also received funding to help support our work with the Ministry of Justice.

PLANS FOR THE FUTURE

We will continue to work closely with Eastleigh Borough Council to meet the requirements of our Service Level Agreement and identify where we can achieve more for our clients by working together. We will endeavour to renew our funding for the Debt Advice Project in partnership with Citizens Advice. We will also continue our partnership working with Citizens Advice Hampshire.

FINANCIAL REVIEW

Principal funding sources

The majority of the Bureau's incoming grants were received from Eastleigh Borough Council.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Reserves policy

The position of the unrestricted reserves is reviewed at each Trustee Board meeting and the reserves policy is reviewed annually when the financial statements are being approved. The Trustees consider it prudent to retain a minimum of cash reserves equivalent to four month's expenditure. At this level the Trustee Board feel that it would be able to continue activities of the charity in the event of a significant drop in funding.

The Statement of Financial Activities for the year shows net movement in funds of £29,764 (2023: £37,081), which has increased the accumulated surplus of general funds carried forward to £241,510 (2023: £211,745).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and management

The charity is controlled by its governing document, a memorandum and articles of association. The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006.

Governance

Citizens Advice Eastleigh is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Citizens Advice Eastleigh and for ensuring that the charity satisfies its legal and contractual obligations.

Management

Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the Chief Executive. As at the date of this report the Chief Executive is Ms. A Crawford. The Trustee Board is independent from management. The Trustee Board has also established sub-committees for finance, personnel and risk, after merging the two IT, and health and safety sub-committees. Each sub-committee must comprise of at least two trustees and report on activities at each general meeting. The Trustee Board reviews sub-committee terms of reference annually.

Recruitment and appointment of new trustees

Where there is a requirement for new trustees, these are identified and elected by the existing trustees and are recruited from the local community. Under the requirements of the memorandum and articles of association there must be a maximum of fifteen and a minimum of three trustees. The trustees can be elected at the AGM, nominated by member organisations or co-opted by the Trustee Board. Co-opted and nominated trustees are elected at ordinary meetings of the Trustee Board. Trustees serve a term of three years after which they must be re-elected. The induction and training of new Trustees is also overseen by existing or continuing Trustees.

Key management personnel remuneration

The pay of senior staff is based on experience, seniority and length of service and is appropriate to the role they fulfil. The trustees ensure that salaries are in-line with what is being paid for their role in the Charity Sector. There were no trustees' remuneration or other benefits paid for the year.

Related parties

Citizens Advice Eastleigh is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice Eastleigh in order to fulfil its charitable objects and comply with the national membership requirements. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730866 (England and Wales)

Registered Charity number

1113797

Registered office

101 Leigh Road
Eastleigh
Hampshire
SO50 9DR

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

Ms A Winstanley
Mr B Venney
Mr D Blenkarn
Mr D J Yeandle OBE
Ms D Bull
Mr M Hollingsworth (resigned 27.2.24)
Mr S Jordan (resigned 2.8.23)
Ms E Talbot (resigned 4.6.24)
Ms A Towgood (resigned 18.11.23)
Ms T Park
Mr B White

Independent Examiner

Lisa Wilson FCA
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Bankers

Barclays

Approved by order of the board of trustees on 13th Nov 2024 and signed on its behalf by:

A M Winstanley
Ms A Winstanley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

Independent examiner's report to the trustees of Eastleigh Citizens Advice Bureau (Limited by Guarantee) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

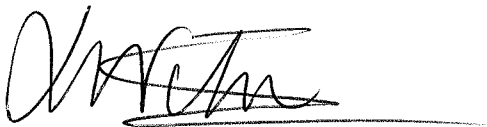
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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



Lisa Wilson FCA
The Institute of Chartered Accountants in England and Wales

Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Date: 18 November 2024

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	3	10,610	-	10,610	20,339
Charitable activities	5				
Provision of advice and information		291,752	68,921	360,673	286,681
Investment income	4	5,064	(1)	5,063	536
Other income		2,238	-	2,238	2,166
Total		<u>309,664</u>	<u>68,920</u>	<u>378,584</u>	<u>309,722</u>
EXPENDITURE ON					
Charitable activities	6				
Provision of advice and information		46,105	27,346	73,451	222,372
Improving policies and practices		204,457	70,912	275,369	50,269
Total		<u>250,562</u>	<u>98,258</u>	<u>348,820</u>	<u>272,641</u>
NET INCOME/(EXPENDITURE)		59,102	(29,338)	29,764	37,081
Transfers between funds	16	<u>(30,338)</u>	<u>30,338</u>	<u>-</u>	<u>-</u>
Net movement in funds		28,764	1,000	29,764	37,081
RECONCILIATION OF FUNDS					
Total funds brought forward		211,744	-	211,744	174,663
TOTAL FUNDS CARRIED FORWARD		<u><u>240,508</u></u>	<u><u>1,000</u></u>	<u><u>241,508</u></u>	<u><u>211,744</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	14,170	-	14,170	14,146
CURRENT ASSETS					
Debtors	13	8,475	1,000	9,475	10,436
Cash at bank		235,600	-	235,600	196,813
		<u>244,075</u>	<u>1,000</u>	<u>245,075</u>	<u>207,249</u>
CREDITORS					
Amounts falling due within one year	14	(17,737)	-	(17,737)	(9,651)
NET CURRENT ASSETS		<u>226,338</u>	<u>1,000</u>	<u>227,338</u>	<u>197,598</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>240,508</u>	<u>1,000</u>	<u>241,508</u>	<u>211,744</u>
NET ASSETS		<u>240,508</u>	<u>1,000</u>	<u>241,508</u>	<u>211,744</u>
FUNDS	16				
Unrestricted funds				240,508	211,744
Restricted funds				1,000	-
TOTAL FUNDS				<u>241,508</u>	<u>211,744</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13th Nov 2024 and were signed on its behalf by:

A M Winstanley
Ms A Winstanley - Trustee

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. STATUTORY INFORMATION

Eastleigh Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Report of the Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. The charity has prepared the financial statements in compliance with the Charity's governing documents and in accordance with the following accounting policies.

The accounts also comply with the Charity's governing documents.

These financial statements have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. The trustees have reached this conclusion based on the nature of the grant funding, contracts for which have been agreed for the foreseeable future.

Eastleigh Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102.

The functional currency of the charity is £ Sterling and the accounting policies have been applied consistently in each reporting period.

Exemption from preparing a cash flow statement

The charity has opted to adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

INCOMING RESOURCES

All incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income by way of donations and grants that provide core funding or are of a general nature are recognised in the Statement of Financial Activities when receivable. Grant income that is related to performance and specific deliverables is recognised once the charity earns the right to consideration by its performance.

Such income is only deferred when:-

1. The donor specifies that the grant or donation must only be used in future accounting periods; or
2. The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Other income in respect of sub-lease expenses recharged is recognised as the letting service is provided. Investment income comprising deposit account interest is recognised on a receivable basis.

RESOURCES EXPENDED

Expenditure

Expenditure is accounted for on an accruals basis as a liability is incurred, this being when there is a legal or constructive obligation to that expenditure, when the amount can reliably be measured and settlement is probable. Expenditure includes any VAT charged which cannot be recovered and is reported as part of the expenditure to which it relates.

Resources Expended

Comprises those costs incurred by the charity in the delivery of its activities and services for the community. It includes both costs that can be directly allocated to the charity's activities and those indirect costs necessary to support them. 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. All expenditure is accounted for on an accrual basis under the following headings.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. ACCOUNTING POLICIES - continued

RESOURCES EXPENDED

Charitable Activities

Expenditure on charitable activities includes costs of providing community services to further the purposes of the charity and their associated support costs.

Advice costs

These costs relate directly to the charity's principal activities and are recognised as charitable expenditure. Costs include Accountancy costs and Finance charges.

Support costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs, finance and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Allocation and Apportionment of Costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and costs which support the Charities programmes and activities. Support costs are allocated to each of the activities on one of the following bases: either floor space or staff time or staff headcount, depending on the nature of the support costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost included expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the charity.

The assets' residual values, useful lives and depreciation methods are reviewed and if there is concern an impairment review is required over the carrying value of an asset and is assessed by reference to the value in use or net realisable value of the asset when appropriate.

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Financial Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering restricted funds are charged against each specific restricted fund.

There are two restricted funds within the financial statements:-

The Money Advice Service Debt Advice Project (formerly Face-to-Face Debt Advice Project) fund is restricted to providing debt advice services.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

2. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined pension scheme plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

OPERATING LEASE COMMITMENTS

The charity classifies the leasing of the office premises as an operating lease. Rental charges are recognised in the SOFA on a straight line basis over the term of the lease.

LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

CASH AND CASH EQUIVALENTS

Cash and short-term deposits included in the balance sheet comprise cash in hand and short-term deposits, with a maturity of 3 months or less.

DEBTORS

Prepayments are measured at the amount prepaid net of any trade discounts due. Other debtors are recognised when a legal or constructive obligation exists and it is considered probable the debtor will pay.

CREDITORS

Creditors are recognised where the charity has a present obligation arising from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated.

3. DONATIONS

	2024 £	2023 £
Donations	10,610	20,339

4. INVESTMENT INCOME

	2024 £	2023 £
Deposit account interest	5,063	536

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	10,611	-	10,611	20,341
Grants received	291,752	68,921	360,673	286,681
	302,363	68,921	371,284	307,022

Grants analysis

	Unrestricted £	Restricted £	Total £
EBB Core Funding	198,641	-	198,641
Miscarriage of Justice	2,000	-	2,000
Money Advice Service	-	55,921	55,921
Citizens Advice	23,188	-	23,188
Healthwatch	1,260	-	1,260
Hampshire County Council	13,996	13,000	26,996

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

5. INCOME FROM CHARITABLE ACTIVITIES - continued

EBB	10,530	-	10,530
Community	42,137	-	42,137
Total	<u>291,752</u>	<u>68,921</u>	<u>360,673</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs (see note 7) £	Totals £
Provision of advice and information	54,249	10,985	8,217	73,451
Improving policies and practices	271,269	-	4,100	275,369
	<u>325,518</u>	<u>10,985</u>	<u>12,317</u>	<u>348,820</u>

7. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Provision of advice and information	5,503	116	2,598	8,217
Improving policies and practices	1,076	-	3,024	4,100
	<u>6,579</u>	<u>116</u>	<u>5,622</u>	<u>12,317</u>

Support costs, included in the above, are as follows:

			2024	2023
	Provision of advice and information £	Improving policies and practices £	Total activities £	Total activities £
Advertising	-	1,076	1,076	2,787
Depreciation of tangible and heritage assets	5,503	-	5,503	5,236
Loss on sale of tangible fixed assets	-	-	-	354
Bank charges	116	-	116	136
Subscriptions	-	2,913	2,913	5,645
Accountancy	2,598	-	2,598	1,902
Legal fees	-	111	111	249
	<u>8,217</u>	<u>4,100</u>	<u>12,317</u>	<u>16,309</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation - owned assets	5,503	5,236
Deficit on disposal of fixed assets	-	354
Independent Examiner's/Accountancy fees	<u>2,598</u>	<u>1,902</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	193,920	162,856
Social security costs	7,265	5,430
Other pension costs	11,559	9,695
	<u>212,744</u>	<u>177,981</u>

The total employee benefits of key management personnel of the charity were £42,016 (2023 £33,475).

The average monthly number of employees during the year was as follows:

	2024	2023
Advisory staff - full time	1	1
Advisory staff - part time	3	5
Administrative staff - full time	1	1
Administrative staff - part time	1	3
	<u>6</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations	20,339	-	20,339
Charitable activities			
Provision of advice and information	236,896	49,785	286,681
Investment income	538	(2)	536
Other income	2,166	-	2,166
Total	<u>259,939</u>	<u>49,783</u>	<u>309,722</u>
EXPENDITURE ON			
Charitable activities			
Provision of advice and information	161,914	60,458	222,372
Improving policies and practices	38,145	12,124	50,269
Total	<u>200,059</u>	<u>72,582</u>	<u>272,641</u>
NET INCOME/(EXPENDITURE)	59,880	(22,799)	37,081
Transfers between funds	(22,799)	22,799	-
Net movement in funds	37,081	-	37,081
RECONCILIATION OF FUNDS			
Total funds brought forward	174,663	-	174,663

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>211,744</u>	<u>-</u>	<u>211,744</u>

12. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2023	7,098	7,400	19,025	33,523
Additions	-	-	5,527	5,527
At 31 March 2024	<u>7,098</u>	<u>7,400</u>	<u>24,552</u>	<u>39,050</u>
DEPRECIATION				
At 1 April 2023	4,849	7,267	7,261	19,377
Charge for year	960	133	4,410	5,503
At 31 March 2024	<u>5,809</u>	<u>7,400</u>	<u>11,671</u>	<u>24,880</u>
NET BOOK VALUE				
At 31 March 2024	<u>1,289</u>	<u>-</u>	<u>12,881</u>	<u>14,170</u>
At 31 March 2023	<u>2,249</u>	<u>133</u>	<u>11,764</u>	<u>14,146</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Debtors	1,000	-
Prepayments	8,475	10,436
	<u>9,475</u>	<u>10,436</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
NEST Pension	1,639	-
Social security and other taxes	2,778	-
Other creditors	3,084	1
Accrued expenses	10,236	9,650
	<u>17,737</u>	<u>9,651</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	-	4,712

16. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
CORE fund	211,744	59,102	(30,338)	240,508
Restricted funds				
Money Advice Service	-	(31,436)	31,436	-
Hampshire County Council Local Solutions Grant	-	2,098	(1,098)	1,000
	-	(29,338)	30,338	1,000
TOTAL FUNDS	<u>211,744</u>	<u>29,764</u>	<u>-</u>	<u>241,508</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	309,664	(250,562)	59,102
Restricted funds			
Money Advice Service	55,920	(87,356)	(31,436)
Hampshire County Council Local Solutions Grant	13,000	(10,902)	2,098
	68,920	(98,258)	(29,338)
TOTAL FUNDS	<u>378,584</u>	<u>(348,820)</u>	<u>29,764</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
CORE fund	174,663	59,880	(22,799)	211,744
Restricted funds				
Money Advice Service	-	(22,799)	22,799	-
TOTAL FUNDS	<u>174,663</u>	<u>37,081</u>	<u>-</u>	<u>211,744</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	259,939	(200,059)	59,880
Restricted funds			
Money Advice Service	49,783	(72,582)	(22,799)
TOTAL FUNDS	<u>309,722</u>	<u>(272,641)</u>	<u>37,081</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
CORE fund	174,663	118,982	(53,137)	240,508
Restricted funds				
Money Advice Service	-	(54,235)	54,235	-
Hampshire County Council Local Solutions Grant	-	2,098	(1,098)	1,000
	<u>-</u>	<u>(52,137)</u>	<u>53,137</u>	<u>1,000</u>
TOTAL FUNDS	<u>174,663</u>	<u>66,845</u>	<u>-</u>	<u>241,508</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	569,603	(450,621)	118,982
Restricted funds			
Money Advice Service	105,703	(159,938)	(54,235)
Hampshire County Council Local Solutions Grant	13,000	(10,902)	2,098
	<u>118,703</u>	<u>(170,840)</u>	<u>(52,137)</u>
TOTAL FUNDS	<u>688,306</u>	<u>(621,461)</u>	<u>66,845</u>

NET ASSETS BY FUNDS

All assets and liabilities relate to unrestricted funds at the year end, and likewise for the previous year.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

17. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution pension scheme, NEST Pension Scheme. At the balance sheet date, unpaid contributions of £1,639 (2023: £0) were due to the fund. They are reported in creditors.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year end 31 March 2024. (2023: Nil).

19. CAPITAL COMMITMENTS

At 31 March 2024, the company had no capital commitments contracted for but not provided for in these financial statements. (2023: Nil)

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations		
Donations	10,610	20,339
Investment income		
Deposit account interest	5,063	536
Charitable activities		
Grants received	360,673	286,681
Other income		
Sub-lease expenses recharge	2,238	2,166
Total incoming resources	378,584	309,722
EXPENDITURE		
Charitable activities		
Wages	193,920	162,856
Social security	7,265	5,430
Pensions	11,559	9,695
Staff travel expenses	971	172
Volunteer travel expenses	3,935	4,225
Equipment maintenance	7,784	9,153
Office & computer costs	13,859	15,736
Citizens Advice fees	3,402	3,910
Recruitment, training & advertising	1,722	917
Sundries	607	289
Rates	3,591	3,288
Rent payable	20,126	20,073
Light and heat	6,414	2,676
Repairs to property	36,910	3,854
Cleaning	3,824	3,401
Premises security	7,105	3,702
Insurance	2,524	2,190
Grants to institutions	10,985	4,765
	336,503	256,332
Support costs		
Management		
Advertising	1,076	2,787
Depreciation of tangible and heritage assets	5,503	5,236
Loss on sale of tangible fixed assets	-	354
	6,579	8,377
Finance		
Bank charges	116	136
Governance costs		
Subscriptions	2,913	5,645
Accountancy	2,598	1,902
Legal fees	111	249
	5,622	7,796

This page does not form part of the statutory financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
Total resources expended	348,820	272,641
Net income	<u>29,764</u>	<u>37,081</u>

This page does not form part of the statutory financial statements

Accounts

Citizens Advice Eastleigh

Annual Report 2022/23



Eastleigh

Citizens Advice Eastleigh provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination. We aim to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives.

Citizens Advice Eastleigh helps people resolve their legal, money and other problems by providing information and advice and by influencing policymakers. Citizens Advice Eastleigh uses evidence of clients' problems to campaign for improvements in laws and services that affect everyone.



A new purchase of a branded gazebo this year has been a positive addition to our presence at local events, ensuring we reach out to new service users.

Chair's Report

Welcome to our 2022/23 annual report. It's been a very busy year once again so I would like to begin by giving my heartfelt thanks to our wonderful volunteer and staff team for their continued dedication to supporting our community.

We could not provide the service we do without the support of those who have funded the bureau throughout the year, in particular Eastleigh Borough Council who provide the bulk of our income and who we wish a special thank you for continuing to support us in these difficult times.

2022-23 saw a number of challenges present themselves, including the invasion of Ukraine and the Cost of Living Crisis. Our team rose to the challenge to provide extra support and I commend them for their service.

In 2022/23 we helped over 3,000 people with over 12,000 issues. Many clients come to us repeatedly, often with more than one issue that they need our help to resolve.

As in previous years, our second largest source of funding has been from the Money and Pensions Service (MaPS), the funding of which in the last few years has been in question and so I am very pleased that we recently extended our contract until March 2025. Advice on debt is one of the most common sources of enquiry

made by our clients and so this funding allows us to maintain a crucial area of our service and help many people.

Citizens Advice Eastleigh continues to be well-regarded and respected and when we were audited by our national organisation in 2022, we were pleased to achieve maximum marks across all areas. That we've been able to maintain our high standards with both funding challenges and the cost of living crisis is a testament to the dedication of our team and something for us all to be very proud of.

We have been pleased this year to take on a number of new Trustees, Volunteers and paid staff. To our newcomers, I thank you for joining us and I hope you will be with us for many years.

At Citizens Advice Eastleigh, our continued priority is to ensure we retain and develop future funding for our key activities so that we can continue to support our community through the cost of living crisis, provide high-quality, free and independent advice and contribute to the well-being of the residents of Eastleigh.

A handwritten signature in black ink that reads "Anne Winstanley". The signature is written in a cursive style with a large, stylized 'W' and a long, sweeping tail on the 'y'.

Anne Winstanley
Chair

Case study – welfare benefits

Our client approached us with the help of a family member, as English was not their first language. An older person, they were trying to apply for Pension Credit but were encountering problems with the application process and particularly, with communicating effectively with the DWP.

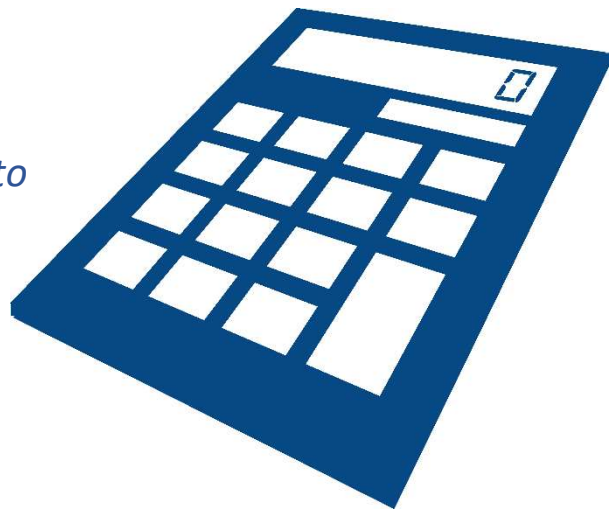
Our volunteer adviser realised that they would need an appointment to go through all this in detail, with their paperwork, and set this up.

Together with their family member, at their appointment we were able to make a timeline of all that had happened so far and what the client had been able to do about it. It was clear that there had been a breakdown of communication between our client and the DWP. They had applied at least twice for

Pension Credit and had been asked to provide supplementary documentation but they did not understand the request so had not. The application had stalled and the client could not figure out how to move forward.

Our adviser assisted them over the course of several appointments to write letters to the DWP and local MP to dispute the matter, a course of action the client would not have been able to take without our support. As a direct result of our help the client was successfully awarded Pension Credit with a back payment made in excess of £10,000. Our client was absolutely delighted with this result.

“The service given to me was absolutely excellent... everyone I spoke to was kind and had empathy.”



Chief Officer's Report

As I reflect on the least year for Citizens Advice Eastleigh, I feel a huge sense of pride for the hard work we have done and the help we have given to the residents of Eastleigh Borough. Having adapted hybrid working into our office life, we are pleased to have overcome the challenges of Covid-19 and continue to persevere and flourish despite the demands of the cost of living crisis, having worked with thousands of residents this year and taken the time to invest in and develop our services.

We've helped our clients with over 12,000 problems this year. Most clients need help with up to 5 different problems and often access our services more than once. Many come to us with compounded, interlinked issues requiring time to explore and unravel and it is clear the complexity of cases is on the rise.

2022/23 was a very busy year for our team, with 53 issues dealt with for every day we were open. Benefits, money and housing matters were our top advice areas

over the year, accounting for 75% of our work.

Much of our work concerns issues around household income, an area of work that will continue to be vital to our residents. Our holistic approach helps us to look beyond a client's presenting issues to fully explore their circumstances and find a way forward. Our ability to ask searching questions and tease out crucial details in a non-intrusive, respectful way allows us to provide timely, trusted advice and create a non-judgemental space in which the clients feel comfortable enough to share.

This year we would like to celebrate the extension of our grant from the Money and Pensions Service to deliver debt advice and casework all the way into 2025. This sits alongside our core-funded welfare benefits advice and casework, enabling us to offer specialist advice in our areas of highest demand. The ongoing funding has been the cause of much concern during the recommissioning process over the year and so it is a particular success to have this very popular area of advice and assistance secured.

Over the year we have made much better use of our data to evidence the good we do for our community. We can now show that this financial year we have improved local pockets by £1.6 million pounds and wrote off over £500,000 worth of debt for residents too. A tremendous effort that shows the full weight of our impact on community wellbeing.

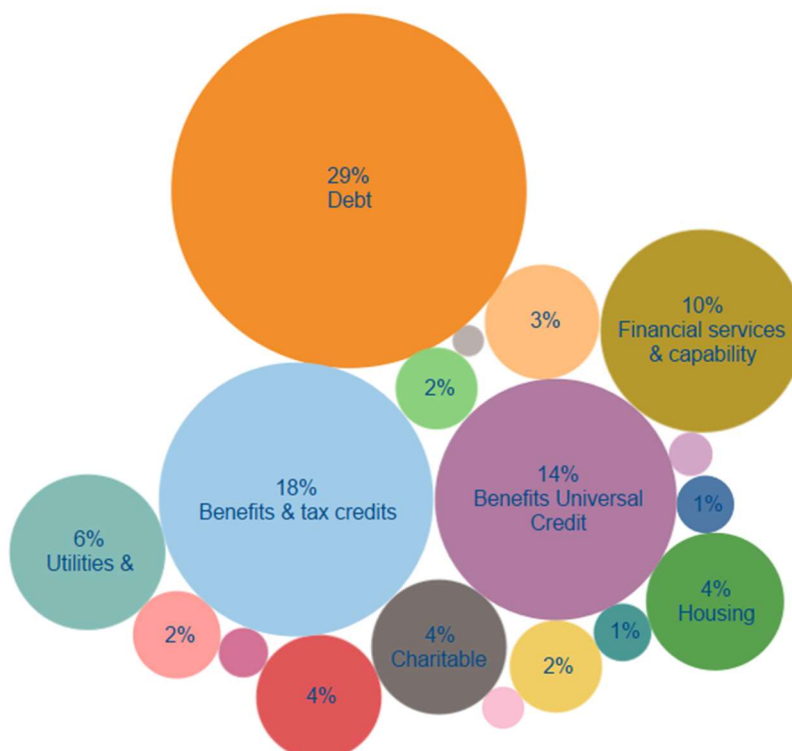
In the coming year we will continue to improve our service by taking on more volunteers, invest in our IT and connectivity so that we can ensure that our team can work efficiently and securely across community locations.

For their patience, compassion and dedication I must lastly commend our amazing volunteers and staff team who give so much of their time and expertise to benefit others. They are the unsung heroes of our community, working so generously, imaginatively and tirelessly and I am so proud of all that we achieve together.



Annabella Crawford
Chief Officer

Advice Trends 2022/23



Research and Campaigns

At Citizens Advice Eastleigh we help with thousands of issues a year so we have a close understanding of what is affecting our residents. We are always monitoring what policies are having a negative impact on their lives and wellbeing and as part of a national organisation, play our part in ensuring that those issues that matter most are taken up with decision makers.

We do this by adding markers to our cases, indicating what issues people are coming to us with, creating a tide of information that we can scan to see what matters to our clients the most. It enables us to flag up new, emerging issues as well as contribute to the work of our local and national teams on current social policy issues.

With this data we can:

- Research issues further
- Use the data and stories to influence decision makers
- Run campaigns around issues to help create positive change

Putting our best foot forward for our community, we do this in a number of ways:

- Participate in local forums and contribute to reports and communications
- We have appointed a R & C Co-ordinator to monitor the flow of advice and pick out threads that warrant further investigation
- Work closely with our national R & C team, providing local insights
- Keep staff up to date with local and national priorities and concerns to look out for

Over the course of 22/23, our team have evidenced that we have seen increases in numbers and/or complexity particularly in those advice areas pertaining to the cost of living crisis, including debt, welfare benefits and housing.

Our Partners

Every Citizens Advice is an independent registered charity. Without funding and volunteers, Citizens Advice Eastleigh could not continue to provide its services in Eastleigh Borough.

In 2022/23 a number of partner organisations supported us in our vital work –
Thank you!



Chandler's Ford
Parish Council

WORKING WITH THE COMMUNITY FOR THE COMMUNITY

Our People

We ended the year with 11 trustees, 35 volunteers and 6 full time equivalent (FTE) members of staff.

Our volunteers bring with them a huge amount of knowledge and experience and this helps us achieve good outcomes for clients.

Everyone at Citizens Advice Eastleigh is committed to providing free, confidential and impartial advice to help people overcome their problems.

Trustees

A Winstanley (Chair)

D Blenkarn (Vice-Chair)

S De Bono

E Talbot

M Hollingsworth

S Gaglani (Treasurer)

D Bull

A Towgood

S Jordan

T-J Park

D Yeandle OBE

Paid Staff

K Blakely (Fundraiser)

C Bravery (Supervisor)

J Cannon (Benefits Caseworker)

H Caso (Admin/Debt Assistant)

S Cooke (Supervisor/Adviceline)

A Crawford (Chief Officer)

A Dayus (Supervisor)

F Dorman (Operations Manager)

E Horton (Debt Assistant)

Z Patey (Adviceline)

R Woodfield (Debt Caseworker)

Our Volunteers

Our volunteers are our greatest asset:

"I would like to thank the volunteers for their hard work and dedication. Without you we could not get the help we need"



Advisers

R Adeboye
S Andrews
K Brain
H Chapman
L Charleston
E Clarke-Randall
S Cockle
N Couldrey
J Davenport
L Denny
J Englefield
D Francis
I Felton
K Guyton-Day
M Hopkins
S House
J Jones
D Karnick
S Mason
C Moses
O Muir
V Nemyrovska
K O'Neill
B Pearson
D Pease
K Richardson
J Reid
V Shaw
D Smith
J Smith
M Staniforth
D Summers
A Tester
J Tulk
K Twyford
P White

IT Support

A & S Ray

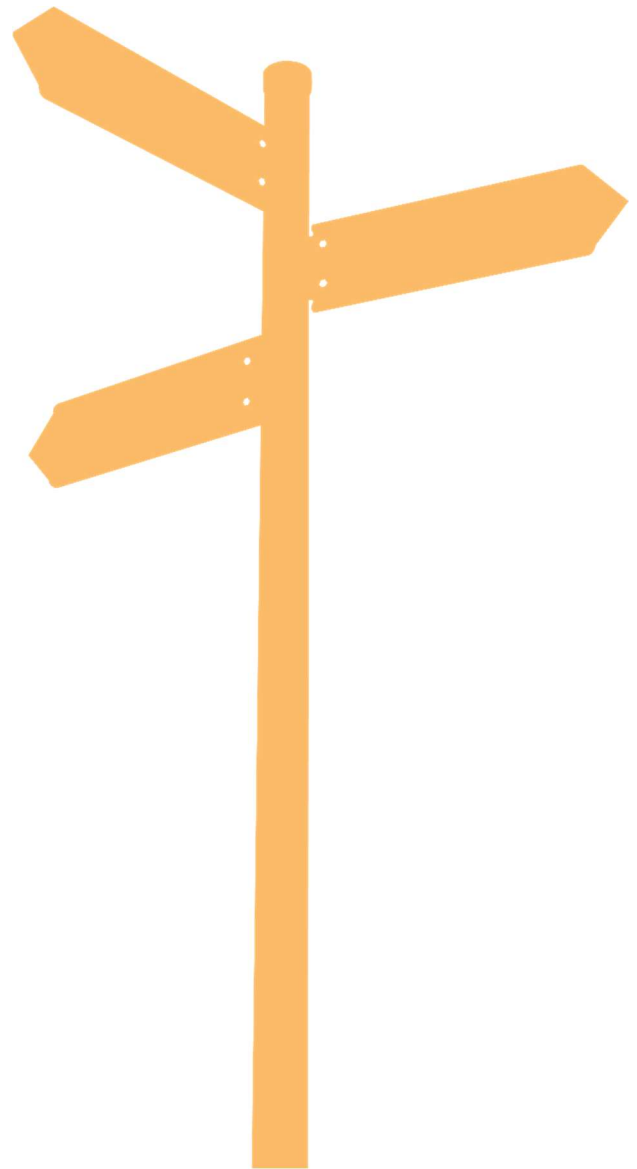
Cost of living crisis case study

When Davina got in touch with us at Citizens Advice Eastleigh she had a number of issues and did not know which way to turn.

She was unable to work due to her health, her bills were skyrocketing due to the cost of living crisis and through no fault of her own was living beyond her means as she was on a low, fixed income. As a single parent, she was going out of her mind with worry.

Davina called our Adviceline and spoke to one of our highly trained volunteers. They set her up with a food bank voucher, told her about her local pantry, arranged for a fuel voucher to be credited to her electricity account and did an extensive income and expenditure form to see where she might be able to make savings or access further support. As she was also living on credit cards she was also referred to our MaPS funded debt team for further assistance.

Davina was heartened by the help we were able to give but continued to worry about her ongoing ability to meet her and her daughter's needs. Our adviser completed an evidence form to flag this problem and encouraged her to return for more help.



“I would just like to say how I am so grateful for the help you have given me and continue to do so”

Ensuring Quality

Citizens Advice Eastleigh is a member of National Citizens Advice, which provides a framework for standards, and monitors performance and quality – the Performance Quality Framework (PQF).

Citizens Advice Eastleigh is audited every year using the PQF. The most recent audit awarded Citizens Advice Eastleigh the highest 'excellent' standard; maintaining this standard for the second year running.

We have three Advice Quality Standards (AQS) - for debt with casework, welfare benefits with casework, and telephone advice.



Ensuring confidentiality

The Board of Trustees for Citizens Advice Eastleigh oversees the information security of all personal information of our clients, staff, funders and strategic partners that is processed. Citizens Advice Eastleigh hold joint responsibility for client data that is held on 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 General Data Protection Regulation and Data Protection Act 2018.



Case study – Debt project

Our client was a 27 year old man living alone and struggling with learning difficulties and severe mental health problems which meant his ability to navigate the outside world and to understand and organise his affairs was severely affected.

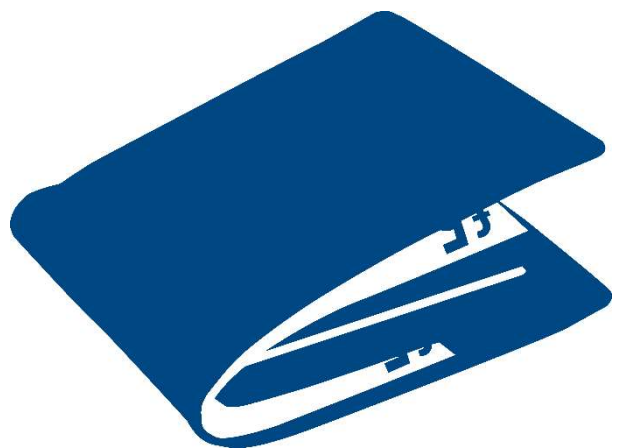
Due to his health he was unable to read documents and process information so he had incurred debt through phone contracts (which were necessary to contact employers and protect the further deterioration of his mental health by being able to contact family) and taking out loans to pay rent because he didn't fully understand the terms and conditions of what he was signing.

Consequently our client was living in hand-to-mouth poverty and relying on aid from food banks and his ageing mother to stay fed - though often he was going hungry.

Despite all this, our client was working hard to better his situation. He had two jobs and was continuously applying for jobs and to other employment agencies in order to gain full-time employment so as to earn a regular income. Additionally, our client was

constantly doing their best to live within their means and not incur more debt.

After speaking with the client it was agreed that the best way forward would be to try to alleviate the anxiety around his debt by wiping it and help pay his rent so that he could afford to feed himself also and look for a full time job. (Continued overleaf)



We applied for charitable funds to get a Debt Relief Order to pay off his debt as well as applying for a Discretionary Housing Payment to contribute to his rent. We were successful with both applications, thereby ensuring our client could afford to feed himself and alleviating fear around his debt therefore improving his mental health. Further, the much needed support he has received will mean he is able to devote his energies to finding full time employment and ultimately help him to help himself.

Our client has worked hard throughout this process and we are pleased to see his quality of life so improved.



“Completely saved me. I would have been stuck, in lots of debt, and homeless if it was not for this service.”

Financial Statement

Statement of financial activities for the year ending 31st March 2023

	2023	2022
Income and Endowments		
Investment income		
Deposit account interest	354	262
Charitable activities		
Grants received	307,022	304,809
Other income		
Sub-lease expense recharge	2,166	2,870
Total incoming resources	309,722	307,941
Expenditure		
Charitable activities		
Wages	162,856	154,905
Social security	5,430	6,813
Pensions	9,695	9,379
Staff travel expenses	172	166
Volunteer travel expenses	4,225	1,993
Equipment maintenance	9,153	10,574
Office and computer costs	15,736	10,479
Citizens Advice fees	3,910	6,514
Recruitment, training and advertising	917	949
Sundries	289	656
Rates	3,288	3,255
Rent payable	20,073	18,943
Light and heat	2,676	5,310
Repairs to property	3,854	6,914
Cleaning	3,401	4,195
Premises security	3,702	2,870
Insurance	2,190	1,896
Grants to institutions	4,765	-
	256,332	245,811
Support costs		
Advertising	2,787	345
Depreciation of tangible and heritage assets	5,236	4,475
Loss on sale of tangible fixed assets	354	29
	8,377	4,849
Finance		
Bank charges	136	95
Governance costs		
Subscriptions	5,645	831
Accountancy	1,902	1,901
Legal fees	249	510
	7,796	3,242
Total resources expended	272,641	253,997
Net income	37,081	53,944

Citizens Advice Eastleigh

Free, confidential and impartial advice

Call us on 0808 2787 862, or check our website for opening times:

www.citizensadviceeastleigh.org.uk

Supported by:



Citizens Advice Eastleigh is the operating name of Eastleigh Citizens Advice Bureau

Registered office: 101 Leigh Road, Eastleigh, Hampshire, SO50 9DR

Charity Registration no. 1113797

Company Registration no. 5730866

Authorised and regulated by the Financial Conduct Authority FRN 617598

Registered with the Information Commissioners Office Z9491878



REGISTERED COMPANY NUMBER: 05730866 (England and Wales)
REGISTERED CHARITY NUMBER: 1113797

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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Detailed Statement of Financial Activities	15 to 16

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in October 2019. The operating name of Eastleigh Citizens Advice Bureau is 'Citizens Advice Eastleigh'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote any charitable purpose for the benefit of the community in Eastleigh and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The Citizens Advice service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives. The charitable activities undertaken by their nature and the improvements the activities have made to many lives are without doubt undertaken for the benefit of the public. The service aims:

1. To provide the advice people need for the problems they face.
2. To improve the policies and practices that affect people's lives.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB20)'.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Between our main office, outreach venues, and project work we advised 2,303 new and repeat clients with 12,491 issues. The top enquiry areas were:

- Debt - 4,921 issues (37%)
- Benefits and Tax Credits - 3,866 (31%)
- Relationships and family - 457 issues (4%)
- Employment - 384 issues (3%)
- Housing - 554 issues (4%)

As well as the main office in Leigh Road, Eastleigh, we usually operate from three additional locations in the Borough. We offer weekly drop-in advice sessions and appointments at the Pilands Community Centre and The United Reformed Church in Hedge End and a monthly drop-in advice session at the Mercury Library and Community Hub in Hamble.

In-person services began to be more popular with clients and we helped 1,371 clients from our 4 venues over the year. As part of Hampshire Advice Line, our partnership with Citizens Advice Hampshire and other Local Citizens Advice, we answered 1,219 telephone calls during the year.

Funding for the Money and Pensions Service Debt Advice Project, in partnership with Citizens Advice, was extended for a further year and as part of the Hampshire Consortium of Citizens Advice, we also worked hard to issue fuel vouchers funded by the Household Support Fund. To complement this work on the Cost of Living Crisis, we applied for and were awarded funds from the National Lottery Awards for All pot to provide warm packs, dehumidifiers and other items to directly assist Eastleigh residents and monies from Hampshire County Council to provide packs to low-income families with information and guidance about ways to maximise income and access our services.

We worked once more with Citizens Advice Hampshire to deliver Healthwatch Hampshire. We receive funding to give clients a voice locally and nationally, influencing the way health services are shaped and delivered.

Research and campaigns

Citizens Advice Eastleigh collects evidence from clients and then submits this evidence to Citizens Advice, who organise national campaigns. We submitted 191 evidence forms during the year and took part in client experience surveys. Collecting evidence relating to issues with the Universal Credit formed our largest campaign. We also undertook work in the Borough to highlight issues in housing caused by damp and mould.

Performance Quality Framework and Advice Quality Standard

We take part in the Citizens Advice Performance Quality Framework, to understand the quality of our services. We self-assess samples of our own advice cases each month and report on a quarterly basis. Samples of these are reassessed externally. We also achieved the casework standard quality mark in telephone advice and a 'green' (excellent) rating under the Leadership Self-Assessment, externally audited by Citizens Advice.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Funding

In addition to our core grant from Eastleigh Borough Council and the project funding mentioned above, Citizens Advice Eastleigh received donations from Botley Parish Council, Bishopstoke Parish Council, Boyatt Wood Parish Council, Chandler's Ford Methodists Church, Hound Parish Council, Hamble Parish Council, Eastleigh Local Area Committee, The Household Support Fund, Hampshire Citizens Advice, Hampshire Healthwatch, The National Lottery Awards for All fund, Saafa and undertook our first ever crowdfunder with the support of Aviva. We also received funding to help support our work with the Ministry of Justice.

PLANS FOR THE FUTURE

We will continue to work closely with Eastleigh Borough Council to meet the requirements of our Service Level Agreement and identify where we can achieve more for our clients by working together. We will endeavour to renew our funding for the Debt Advice Project in partnership with Citizens Advice. We will also continue our partnership working with Citizens Advice Hampshire.

FINANCIAL REVIEW

Principal funding sources

The majority of the Bureau's incoming grants were received from Eastleigh Borough Council.

Reserves policy

The position of the unrestricted reserves is reviewed at each Trustee Board meeting and the reserves policy is reviewed annually when the financial statements are being approved. The Trustees consider it prudent to retain a minimum of cash reserves equivalent to four month's expenditure. At this level the Trustee Board feel that it would be able to continue activities of the charity in the event of a significant drop in funding.

The Statement of Financial Activities for the year shows net movement in funds of £37,081 (2022: £53,944), which has increased the accumulated surplus of general funds carried forward to £211,745 (2022: £174,664).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and management

The charity is controlled by its governing document, a memorandum and articles of association. The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006.

Governance

Citizens Advice Eastleigh is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Citizens Advice Eastleigh and for ensuring that the charity satisfies its legal and contractual obligations.

Management

Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the Chief Executive. As at the date of this report the Chief Executive is Ms. A Crawford. The Trustee Board is independent from management. The Trustee Board has also established sub-committees for finance, personnel, IT, and health and safety. Each sub-committee must comprise of at least two trustees and report on activities at each general meeting. The Trustee Board reviews sub-committee terms of reference annually.

Recruitment and appointment of new trustees

Where there is a requirement for new trustees, these are identified and elected by the existing trustees and are recruited from the local community. Under the requirements of the memorandum and articles of association there must be a maximum of fifteen and a minimum of three trustees. The trustees can be elected at the AGM, nominated by member organisations or co-opted by the Trustee Board. Co-opted and nominated trustees are elected at ordinary meetings of the Trustee Board. Trustees serve a term of three years after which they must be re-elected. The induction and training of new Trustees is also overseen by existing or continuing Trustees.

Key management personnel remuneration

The pay of senior staff is based on experience, seniority and length of service and is appropriate to the role they fulfil. The trustees ensure that salaries are in-line with what is being paid for their role in the Charity Sector. There were no trustees' remuneration or other benefits paid for the year.

Related parties

Citizens Advice Eastleigh is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice Eastleigh in order to fulfil its charitable objects and comply with the national membership requirements. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730866 (England and Wales)

Registered Charity number

1113797

Registered office

101 Leigh Road
Eastleigh
Hampshire
SO50 9DR

Trustees

Ms A Winstanley
Mr B Venney
Mr D Blenkarn
Mr D J Yeandle OBE
Ms D Bull
Mr S De Bono (resigned 15.2.23)
Mr M Hollingsworth
Mr S Jordan (resigned 2.8.23)
Ms E Talbot
Ms A Towgood
Ms T Park
Mr S Gaglani (resigned 21.12.22)
Mr B White (appointed 15.2.23)

Independent Examiner

Lisa Wilson FCA
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Bankers

Barclays

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms A Winstanley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

Independent examiner's report to the trustees of Eastleigh Citizens Advice Bureau (Limited by Guarantee) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Lisa Wilson FCA
Institute of Chartered Accountants in England and Wales
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Date:

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Provision of advice and information		257,239	49,783	307,022	304,809
Investment income	3	<u>2,700</u>	<u>-</u>	<u>2,700</u>	<u>3,132</u>
Total		<u>259,939</u>	<u>49,783</u>	<u>309,722</u>	<u>307,941</u>
 EXPENDITURE ON					
Charitable activities	5				
Provision of advice and information		161,914	60,458	222,372	205,320
Improving policies and practices		<u>38,145</u>	<u>12,124</u>	<u>50,269</u>	<u>48,677</u>
Total		<u>200,059</u>	<u>72,582</u>	<u>272,641</u>	<u>253,997</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	15	59,880 <u>(22,799)</u>	(22,799) <u>22,799</u>	37,081 <u>-</u>	53,944 <u>-</u>
Net movement in funds		37,081	-	37,081	53,944
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>174,664</u>	<u>-</u>	<u>174,664</u>	<u>120,720</u>
 TOTAL FUNDS CARRIED FORWARD		<u>211,745</u>	<u>-</u>	<u>211,745</u>	<u>174,664</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	14,146	-	14,146	15,515
CURRENT ASSETS					
Debtors	12	10,436	-	10,436	8,136
Cash at bank		<u>196,813</u>	<u>-</u>	<u>196,813</u>	<u>154,956</u>
		207,249	-	207,249	163,092
CREDITORS					
Amounts falling due within one year	13	(9,650)	-	(9,650)	(3,943)
		<u>197,599</u>	<u>-</u>	<u>197,599</u>	<u>159,149</u>
NET CURRENT ASSETS					
		<u>197,599</u>	<u>-</u>	<u>197,599</u>	<u>159,149</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>211,745</u>	<u>-</u>	<u>211,745</u>	<u>174,664</u>
NET ASSETS		<u>211,745</u>	<u>-</u>	<u>211,745</u>	<u>174,664</u>
FUNDS	15				
Unrestricted funds				<u>211,745</u>	<u>174,664</u>
TOTAL FUNDS				<u>211,745</u>	<u>174,664</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Ms A Winstanley - Trustee

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. STATUTORY INFORMATION

Eastleigh Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Report of the Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. The charity has prepared the financial statements in compliance with the Charity's governing documents and in accordance with the following accounting policies.

The accounts also comply with the Charity's governing documents.

These financial statements have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. The trustees' have reached this conclusion based on the nature of the grant funding, contracts for which have been agreed for the foreseeable future.

Eastleigh Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102.

The functional currency of the charity is £ Sterling and the accounting policies have been applied consistently in each reporting period.

Exemption from preparing a cash flow statement

The charity has opted to adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

INCOMING RESOURCES

All incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income by way of donations and grants that provide core funding or are of a general nature are recognised in the Statement of Financial Activities when receivable. Grant income that is related to performance and specific deliverables is recognised once the charity earns the right to consideration by its performance.

Such income is only deferred when:-

1. The donor specifies that the grant or donation must only be used in future accounting periods; or
2. The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Other income in respect to sub-lease expenses recharged is recognised as the letting service is provided. Investment income comprising deposit account interest is recognised on a receivable basis.

RESOURCES EXPENDED

Expenditure

Expenditure is accounted for on an accruals basis as a liability is incurred, this being when there is a legal or constructive obligation to that expenditure, when the amount can reliably be measured and settlement is probable. Expenditure includes any VAT charged which cannot be recovered and is reported as part of the expenditure to which it relates.

Resources Expended

Comprises those costs incurred by the charity in the delivery of its activities and services for the community. It includes both costs that can be directly allocated to the charity's activities and those indirect costs necessary to support them. 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. All expenditure is accounted for on an accrual basis under the following headings.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

RESOURCES EXPENDED

Charitable Activities

Expenditure on charitable activities includes costs of providing community services to further the purposes of the charity and their associated support costs.

Advice costs

These costs relate directly to the charity's principal activities and are recognised as charitable expenditure. Costs include Accountancy costs and Finance charges.

Support costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs, finance and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Allocation and Apportionment of Costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and costs which support the Charities programmes and activities. Support costs are allocated to each of the activities on one of the following bases: either floor space or staff time or staff headcount, depending on the nature of the support costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost included expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the charity.

The assets' residual values, useful lives and depreciation methods are reviewed and if there is concern an impairment review is required over the carrying value of an asset and is assessed by reference to the value in use or net realisable value of the asset when appropriate.

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Financial Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering restricted funds are charged against each specific restricted fund.

There are two restricted funds within the financial statements:-

The Money Advice Service Debt Advice Project (formerly Face-to-Face Debt Advice Project) fund is restricted to providing debt advice services.

The Help To Claim fund is restricted to providing assistance with making Universal Credit claims.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined pension scheme plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

OPERATING LEASE COMMITMENTS

The charity classifies the leasing of the office premises as an operating lease. Rental charges are recognised in the SOFA on a straight line basis over the term of the lease.

LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

CASH AND CASH EQUIVALENTS

Cash and short-term deposits included in the balance sheet comprise cash in hand and short-term deposits, with a maturity of 3 months or less.

DEBTORS

Prepayments are measured at the amount prepaid net of any trade discounts due. Other debtors are recognised when a legal or constructive obligation exists and it is considered probable the debtor will pay.

CREDITORS

Creditors are recognised where the charity has a present obligation arising from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated.

3. INVESTMENT INCOME

	2023	2022
	£	£
Service charges received	2,166	2,870
Deposit account interest	534	262
	<u>2,700</u>	<u>3,132</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	20,341	-	20,341	5,179
Grants received	<u>236,898</u>	<u>49,783</u>	<u>286,681</u>	<u>299,634</u>
	<u>257,239</u>	<u>49,783</u>	<u>307,022</u>	<u>304,809</u>

Grants analysis

	Unrestricted £	Restricted £	Total £
EBC Core Funding	198,593	-	198,593
Miscarriage of Justice	2,000	-	2,000
Money Advice Service	-	49,783	49,783
Citizens Advice	19,519	-	19,519
EBC Technology Grant	980	-	980
Income generated from funds Cita H	12,656	-	12,656

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

EBC Support for Ukraine	3,150	-	3,150
	<u> </u>	<u> </u>	<u> </u>
Total	<u>236,898</u>	<u>49,783</u>	<u>286,681</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs (see note 7) £	Totals £
Provision of advice and information	210,333	4,765	7,274	222,372
Improving policies and practices	<u>41,234</u>	<u>-</u>	<u>9,035</u>	<u>50,269</u>
	<u>251,567</u>	<u>4,765</u>	<u>16,309</u>	<u>272,641</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Provision of advice and information	5,236	136	1,902	7,274
Improving policies and practices	<u>3,141</u>	<u>-</u>	<u>5,894</u>	<u>9,035</u>
	<u>8,377</u>	<u>136</u>	<u>7,796</u>	<u>16,309</u>

Support costs, included in the above, are as follows:

			2023	2022
	Provision of advice and information £	Improving policies and practices £	Total activities £	Total activities £
Advertising	-	2,787	2,787	345
Depreciation of tangible and heritage assets	5,236	-	5,236	4,475
Loss on sale of tangible fixed assets	-	354	354	29
Bank charges	136	-	136	95
Subscriptions	-	5,645	5,645	831
Accountancy	1,902	-	1,902	1,901
Legal fees	<u>-</u>	<u>249</u>	<u>249</u>	<u>510</u>
	<u>7,274</u>	<u>9,035</u>	<u>16,309</u>	<u>8,186</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	5,236	4,477
Deficit on disposal of fixed assets	354	29
Independent Examiner's/Accountancy fees	<u>1,902</u>	<u>1,901</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	162,856	154,905
Social security costs	5,430	6,813
Other pension costs	<u>9,695</u>	<u>9,379</u>
	<u>177,981</u>	<u>171,097</u>

The total employee benefits of key management personnel of the charity were £33,475 (2022 £36,962).

The average monthly number of employees during the year was as follows:

	2023	2022
Advisory staff - full time	1	2
Advisory staff - part time	5	5
Administrative staff - full time	1	3
Administrative staff - part time	<u>3</u>	<u>-</u>
	<u>10</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of advice and information	215,659	89,150	304,809
Investment income	262	-	262
Other income	<u>2,870</u>	<u>-</u>	<u>2,870</u>
Total	<u>218,793</u>	<u>89,148</u>	<u>307,941</u>
EXPENDITURE ON			
Charitable activities			
Provision of advice and information	103,527	101,793	205,320
Improving policies and practices	<u>29,068</u>	<u>19,609</u>	<u>48,677</u>
Total	<u>132,595</u>	<u>121,402</u>	<u>253,997</u>
NET INCOME/(EXPENDITURE)	86,198	(32,254)	53,944
Transfers between funds	<u>(27,699)</u>	<u>27,699</u>	<u>-</u>
Net movement in funds	58,499	(4,555)	53,944
RECONCILIATION OF FUNDS			
Total funds brought forward	116,166	4,554	120,720

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>174,664</u>	<u>174,664</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	10,957	9,029	33,478	53,464
Additions	734	-	3,486	4,220
Disposals	<u>(4,593)</u>	<u>(1,629)</u>	<u>(17,939)</u>	<u>(24,161)</u>
At 31 March 2023	<u>7,098</u>	<u>7,400</u>	<u>19,025</u>	<u>33,523</u>
DEPRECIATION				
At 1 April 2022	8,329	8,399	21,221	37,949
Charge for year	1,113	498	3,625	5,236
Eliminated on disposal	<u>(4,593)</u>	<u>(1,630)</u>	<u>(17,585)</u>	<u>(23,808)</u>
At 31 March 2023	<u>4,849</u>	<u>7,267</u>	<u>7,261</u>	<u>19,377</u>
NET BOOK VALUE				
At 31 March 2023	<u>2,249</u>	<u>133</u>	<u>11,764</u>	<u>14,146</u>
At 31 March 2022	<u>2,628</u>	<u>630</u>	<u>12,257</u>	<u>15,515</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments	<u>10,436</u>	<u>8,136</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	<u>9,650</u>	<u>3,943</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	4,712	18,850
Between one and five years	<u>-</u>	<u>4,713</u>
	<u>4,712</u>	<u>23,563</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
CORE fund	174,664	59,880	(22,799)	211,745
Restricted funds				
Money Advice Service	-	(22,799)	22,799	-
TOTAL FUNDS	<u>174,664</u>	<u>37,081</u>	<u>-</u>	<u>211,745</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	259,939	(200,059)	59,880
Restricted funds			
Money Advice Service	49,783	(72,582)	(22,799)
TOTAL FUNDS	<u>309,722</u>	<u>(272,641)</u>	<u>37,081</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
CORE fund	116,166	86,197	(27,699)	174,664
Restricted funds				
Money Advice Service	-	(11,713)	11,713	-
Help to Claim	4,554	(20,540)	15,986	-
	<u>4,554</u>	<u>(32,253)</u>	<u>27,699</u>	<u>-</u>
TOTAL FUNDS	<u>120,720</u>	<u>53,944</u>	<u>-</u>	<u>174,664</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	218,793	(132,596)	86,197
Restricted funds			
Money Advice Service	38,063	(49,776)	(11,713)
Help to Claim	51,085	(71,625)	(20,540)
	<u>89,148</u>	<u>(121,401)</u>	<u>(32,253)</u>
TOTAL FUNDS	<u>307,941</u>	<u>(253,997)</u>	<u>53,944</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
CORE fund	116,166	146,077	(50,498)	211,745
Restricted funds				
Money Advice Service	-	(34,512)	34,512	-
Help to Claim	4,554	(20,540)	15,986	-
	<u>4,554</u>	<u>(55,052)</u>	<u>50,498</u>	<u>-</u>
TOTAL FUNDS	<u>120,720</u>	<u>91,025</u>	<u>-</u>	<u>211,745</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	478,732	(332,655)	146,077
Restricted funds			
Money Advice Service	87,846	(122,358)	(34,512)
Help to Claim	51,085	(71,625)	(20,540)
	<u>138,931</u>	<u>(193,983)</u>	<u>(55,052)</u>
TOTAL FUNDS	<u>617,663</u>	<u>(526,638)</u>	<u>91,025</u>

NET ASSETS BY FUNDS

All assets and liabilities relate to unrestricted funds at the year end, and likewise for the previous year.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year end 31 March 2023. (2022: Nil).

17. CAPITAL COMMITMENTS

At 31 March 2023, the company had no capital commitments contracted for but not provided for in these financial statements. (2022: Nil)

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	534	262
Charitable activities		
Grants received	307,022	304,809
Other income		
Sub-lease expenses recharge	<u>2,166</u>	<u>2,870</u>
Total incoming resources	309,722	307,941
EXPENDITURE		
Charitable activities		
Wages	162,856	154,905
Social security	5,430	6,813
Pensions	9,695	9,379
Staff travel expenses	172	166
Volunteer travel expenses	4,225	1,993
Equipment maintenance	9,153	10,574
Office & computer costs	15,736	10,479
Citizens Advice fees	3,910	6,514
Recruitment, training & advertising	917	949
Sundries	289	656
Rates	3,288	3,255
Rent payable	20,073	18,943
Light and heat	2,676	5,310
Repairs to property	3,854	6,914
Cleaning	3,401	4,195
Premises security	3,702	2,870
Insurance	2,190	1,896
Grants to institutions	<u>4,765</u>	<u>-</u>
	256,332	245,811
Support costs		
Management		
Advertising	2,787	345
Depreciation of tangible and heritage assets	5,236	4,475
Loss on sale of tangible fixed assets	<u>354</u>	<u>29</u>
	8,377	4,849
Finance		
Bank charges	136	95
Governance costs		
Subscriptions	5,645	831
Accountancy	1,902	1,901
Legal fees	<u>249</u>	<u>510</u>
	7,796	3,242

This page does not form part of the statutory financial statements

EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 <u>£</u>	2022 <u>£</u>
Total resources expended	<u>272,641</u>	<u>253,997</u>
Net income	<u><u>37,081</u></u>	<u><u>53,944</u></u>

REGISTERED COMPANY NUMBER: 05730866 (England and Wales)
REGISTERED CHARITY NUMBER: 1113797

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2023**

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**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in October 2019. The operating name of Eastleigh Citizens Advice Bureau is 'Citizens Advice Eastleigh'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote any charitable purpose for the benefit of the community in Eastleigh and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The Citizens Advice service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives. The charitable activities undertaken by their nature and the improvements the activities have made to many lives are without doubt undertaken for the benefit of the public. The service aims:

1. To provide the advice people need for the problems they face.
2. To improve the policies and practices that affect people's lives.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB20)'.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Between our main office, outreach venues, and project work we advised 2,303 new and repeat clients with 12,491 issues. The top enquiry areas were:

- Debt - 4,921 issues (37%)
- Benefits and Tax Credits - 3,866 (31%)
- Relationships and family - 457 issues (4%)
- Employment - 384 issues (3%)
- Housing - 554 issues (4%)

As well as the main office in Leigh Road, Eastleigh, we usually operate from three additional locations in the Borough. We offer weekly drop-in advice sessions and appointments at the Pilands Community Centre and The United Reformed Church in Hedge End and a monthly drop-in advice session at the Mercury Library and Community Hub in Hamble.

In-person services began to be more popular with clients and we helped 1,371 clients from our 4 venues over the year. As part of Hampshire Advice Line, our partnership with Citizens Advice Hampshire and other Local Citizens Advice, we answered 1,219 telephone calls during the year.

Funding for the Money and Pensions Service Debt Advice Project, in partnership with Citizens Advice, was extended for a further year and as part of the Hampshire Consortium of Citizens Advice, we also worked hard to issue fuel vouchers funded by the Household Support Fund. To complement this work on the Cost of Living Crisis, we applied for and were awarded funds from the National Lottery Awards for All pot to provide warm packs, dehumidifiers and other items to directly assist Eastleigh residents and monies from Hampshire County Council to provide packs to low-income families with information and guidance about ways to maximise income and access our services.

We worked once more with Citizens Advice Hampshire to deliver Healthwatch Hampshire. We receive funding to give clients a voice locally and nationally, influencing the way health services are shaped and delivered.

Research and campaigns

Citizens Advice Eastleigh collects evidence from clients and then submits this evidence to Citizens Advice, who organise national campaigns. We submitted 191 evidence forms during the year and took part in client experience surveys. Collecting evidence relating to issues with the Universal Credit formed our largest campaign. We also undertook work in the Borough to highlight issues in housing caused by damp and mould.

Performance Quality Framework and Advice Quality Standard

We take part in the Citizens Advice Performance Quality Framework, to understand the quality of our services. We self-assess samples of our own advice cases each month and report on a quarterly basis. Samples of these are reassessed externally. We also achieved the casework standard quality mark in telephone advice and a 'green' (excellent) rating under the Leadership Self-Assessment, externally audited by Citizens Advice.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Funding

In addition to our core grant from Eastleigh Borough Council and the project funding mentioned above, Citizens Advice Eastleigh received donations from Botley Parish Council, Bishopstoke Parish Council, Boyatt Wood Parish Council, Chandler's Ford Methodists Church, Hound Parish Council, Hamble Parish Council, Eastleigh Local Area Committee, The Household Support Fund, Hampshire Citizens Advice, Hampshire Healthwatch, The National Lottery Awards for All fund, Saafa and undertook our first ever crowdfunder with the support of Aviva. We also received funding to help support our work with the Ministry of Justice.

PLANS FOR THE FUTURE

We will continue to work closely with Eastleigh Borough Council to meet the requirements of our Service Level Agreement and identify where we can achieve more for our clients by working together. We will endeavour to renew our funding for the Debt Advice Project in partnership with Citizens Advice. We will also continue our partnership working with Citizens Advice Hampshire.

FINANCIAL REVIEW

Principal funding sources

The majority of the Bureau's incoming grants were received from Eastleigh Borough Council.

Reserves policy

The position of the unrestricted reserves is reviewed at each Trustee Board meeting and the reserves policy is reviewed annually when the financial statements are being approved. The Trustees consider it prudent to retain a minimum of cash reserves equivalent to four month's expenditure. At this level the Trustee Board feel that it would be able to continue activities of the charity in the event of a significant drop in funding.

The Statement of Financial Activities for the year shows net movement in funds of £37,081 (2022: £53,944), which has increased the accumulated surplus of general funds carried forward to £211,745 (2022: £174,664).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and management

The charity is controlled by its governing document, a memorandum and articles of association. The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006.

Governance

Citizens Advice Eastleigh is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Citizens Advice Eastleigh and for ensuring that the charity satisfies its legal and contractual obligations.

Management

Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the Chief Executive. As at the date of this report the Chief Executive is Ms. A Crawford. The Trustee Board is independent from management. The Trustee Board has also established sub-committees for finance, personnel, IT, and health and safety. Each sub-committee must comprise of at least two trustees and report on activities at each general meeting. The Trustee Board reviews sub-committee terms of reference annually.

Recruitment and appointment of new trustees

Where there is a requirement for new trustees, these are identified and elected by the existing trustees and are recruited from the local community. Under the requirements of the memorandum and articles of association there must be a maximum of fifteen and a minimum of three trustees. The trustees can be elected at the AGM, nominated by member organisations or co-opted by the Trustee Board. Co-opted and nominated trustees are elected at ordinary meetings of the Trustee Board. Trustees serve a term of three years after which they must be re-elected. The induction and training of new Trustees is also overseen by existing or continuing Trustees.

Key management personnel remuneration

The pay of senior staff is based on experience, seniority and length of service and is appropriate to the role they fulfil. The trustees ensure that salaries are in-line with what is being paid for their role in the Charity Sector. There were no trustees' remuneration or other benefits paid for the year.

Related parties

Citizens Advice Eastleigh is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice Eastleigh in order to fulfil its charitable objects and comply with the national membership requirements. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730866 (England and Wales)

Registered Charity number

1113797

Registered office

101 Leigh Road
Eastleigh
Hampshire
SO50 9DR

Trustees

Ms A Winstanley
Mr B Venney
Mr D Blenkarn
Mr D J Yeandle OBE
Ms D Bull
Mr S De Bono (resigned 15.2.23)
Mr M Hollingsworth
Mr S Jordan (resigned 2.8.23)
Ms E Talbot
Ms A Towgood
Ms T Park
Mr S Gaglani (resigned 21.12.22)
Mr B White (appointed 15.2.23)

Independent Examiner

Lisa Wilson FCA
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Bankers

Barclays

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms A Winstanley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

Independent examiner's report to the trustees of Eastleigh Citizens Advice Bureau (Limited by Guarantee) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Lisa Wilson FCA
Institute of Chartered Accountants in England and Wales
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Date:

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Provision of advice and information		257,239	49,783	307,022	304,809
Investment income	3	<u>2,700</u>	<u>-</u>	<u>2,700</u>	<u>3,132</u>
Total		<u>259,939</u>	<u>49,783</u>	<u>309,722</u>	<u>307,941</u>
 EXPENDITURE ON					
Charitable activities	5				
Provision of advice and information		161,914	60,458	222,372	205,320
Improving policies and practices		<u>38,145</u>	<u>12,124</u>	<u>50,269</u>	<u>48,677</u>
Total		<u>200,059</u>	<u>72,582</u>	<u>272,641</u>	<u>253,997</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	15	59,880 <u>(22,799)</u>	(22,799) <u>22,799</u>	37,081 <u>-</u>	53,944 <u>-</u>
Net movement in funds		37,081	-	37,081	53,944
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>174,664</u>	<u>-</u>	<u>174,664</u>	<u>120,720</u>
 TOTAL FUNDS CARRIED FORWARD		<u>211,745</u>	<u>-</u>	<u>211,745</u>	<u>174,664</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	14,146	-	14,146	15,515
CURRENT ASSETS					
Debtors	12	10,436	-	10,436	8,136
Cash at bank		<u>196,813</u>	<u>-</u>	<u>196,813</u>	<u>154,956</u>
		207,249	-	207,249	163,092
CREDITORS					
Amounts falling due within one year	13	(9,650)	-	(9,650)	(3,943)
		<u>197,599</u>	<u>-</u>	<u>197,599</u>	<u>159,149</u>
NET CURRENT ASSETS					
		<u>197,599</u>	<u>-</u>	<u>197,599</u>	<u>159,149</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>211,745</u>	<u>-</u>	<u>211,745</u>	<u>174,664</u>
NET ASSETS		<u>211,745</u>	<u>-</u>	<u>211,745</u>	<u>174,664</u>
FUNDS	15				
Unrestricted funds				<u>211,745</u>	<u>174,664</u>
TOTAL FUNDS				<u>211,745</u>	<u>174,664</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Ms A Winstanley - Trustee

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. STATUTORY INFORMATION

Eastleigh Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Report of the Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. The charity has prepared the financial statements in compliance with the Charity's governing documents and in accordance with the following accounting policies.

The accounts also comply with the Charity's governing documents.

These financial statements have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. The trustees' have reached this conclusion based on the nature of the grant funding, contracts for which have been agreed for the foreseeable future.

Eastleigh Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102.

The functional currency of the charity is £ Sterling and the accounting policies have been applied consistently in each reporting period.

Exemption from preparing a cash flow statement

The charity has opted to adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

INCOMING RESOURCES

All incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income by way of donations and grants that provide core funding or are of a general nature are recognised in the Statement of Financial Activities when receivable. Grant income that is related to performance and specific deliverables is recognised once the charity earns the right to consideration by its performance.

Such income is only deferred when:-

1. The donor specifies that the grant or donation must only be used in future accounting periods; or
2. The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Other income in respect to sub-lease expenses recharged is recognised as the letting service is provided. Investment income comprising deposit account interest is recognised on a receivable basis.

RESOURCES EXPENDED

Expenditure

Expenditure is accounted for on an accruals basis as a liability is incurred, this being when there is a legal or constructive obligation to that expenditure, when the amount can reliably be measured and settlement is probable. Expenditure includes any VAT charged which cannot be recovered and is reported as part of the expenditure to which it relates.

Resources Expended

Comprises those costs incurred by the charity in the delivery of its activities and services for the community. It includes both costs that can be directly allocated to the charity's activities and those indirect costs necessary to support them. 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. All expenditure is accounted for on an accrual basis under the following headings.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

RESOURCES EXPENDED

Charitable Activities

Expenditure on charitable activities includes costs of providing community services to further the purposes of the charity and their associated support costs.

Advice costs

These costs relate directly to the charity's principal activities and are recognised as charitable expenditure. Costs include Accountancy costs and Finance charges.

Support costs

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance costs, finance and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Allocation and Apportionment of Costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and costs which support the Charities programmes and activities. Support costs are allocated to each of the activities on one of the following bases: either floor space or staff time or staff headcount, depending on the nature of the support costs.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost included expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the charity.

The assets' residual values, useful lives and depreciation methods are reviewed and if there is concern an impairment review is required over the carrying value of an asset and is assessed by reference to the value in use or net realisable value of the asset when appropriate.

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Financial Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering restricted funds are charged against each specific restricted fund.

There are two restricted funds within the financial statements:-

The Money Advice Service Debt Advice Project (formerly Face-to-Face Debt Advice Project) fund is restricted to providing debt advice services.

The Help To Claim fund is restricted to providing assistance with making Universal Credit claims.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

2. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined pension scheme plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

OPERATING LEASE COMMITMENTS

The charity classifies the leasing of the office premises as an operating lease. Rental charges are recognised in the SOFA on a straight line basis over the term of the lease.

LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

CASH AND CASH EQUIVALENTS

Cash and short-term deposits included in the balance sheet comprise cash in hand and short-term deposits, with a maturity of 3 months or less.

DEBTORS

Prepayments are measured at the amount prepaid net of any trade discounts due. Other debtors are recognised when a legal or constructive obligation exists and it is considered probable the debtor will pay.

CREDITORS

Creditors are recognised where the charity has a present obligation arising from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated.

3. INVESTMENT INCOME

	2023	2022
	£	£
Service charges received	2,166	2,870
Deposit account interest	534	262
	<u>2,700</u>	<u>3,132</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	20,341	-	20,341	5,179
Grants received	<u>236,898</u>	<u>49,783</u>	<u>286,681</u>	<u>299,634</u>
	<u>257,239</u>	<u>49,783</u>	<u>307,022</u>	<u>304,809</u>

Grants analysis

	Unrestricted £	Restricted £	Total £
EBC Core Funding	198,593	-	198,593
Miscarriage of Justice	2,000	-	2,000
Money Advice Service	-	49,783	49,783
Citizens Advice	19,519	-	19,519
EBC Technology Grant	980	-	980
Income generated from funds Cita H	12,656	-	12,656

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

4. INCOME FROM CHARITABLE ACTIVITIES - continued

EBC Support for Ukraine	3,150	-	3,150
	<u> </u>	<u> </u>	<u> </u>
Total	<u>236,898</u>	<u>49,783</u>	<u>286,681</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities £	Support costs (see note 7) £	Totals £
Provision of advice and information	210,333	4,765	7,274	222,372
Improving policies and practices	<u>41,234</u>	<u>-</u>	<u>9,035</u>	<u>50,269</u>
	<u>251,567</u>	<u>4,765</u>	<u>16,309</u>	<u>272,641</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Provision of advice and information	5,236	136	1,902	7,274
Improving policies and practices	<u>3,141</u>	<u>-</u>	<u>5,894</u>	<u>9,035</u>
	<u>8,377</u>	<u>136</u>	<u>7,796</u>	<u>16,309</u>

Support costs, included in the above, are as follows:

			2023	2022
	Provision of advice and information £	Improving policies and practices £	Total activities £	Total activities £
Advertising	-	2,787	2,787	345
Depreciation of tangible and heritage assets	5,236	-	5,236	4,475
Loss on sale of tangible fixed assets	-	354	354	29
Bank charges	136	-	136	95
Subscriptions	-	5,645	5,645	831
Accountancy	1,902	-	1,902	1,901
Legal fees	<u>-</u>	<u>249</u>	<u>249</u>	<u>510</u>
	<u>7,274</u>	<u>9,035</u>	<u>16,309</u>	<u>8,186</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	5,236	4,477
Deficit on disposal of fixed assets	354	29
Independent Examiner's/Accountancy fees	<u>1,902</u>	<u>1,901</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

9. STAFF COSTS

	2023 £	2022 £
Wages and salaries	162,856	154,905
Social security costs	5,430	6,813
Other pension costs	<u>9,695</u>	<u>9,379</u>
	<u>177,981</u>	<u>171,097</u>

The total employee benefits of key management personnel of the charity were £33,475 (2022 £36,962).

The average monthly number of employees during the year was as follows:

	2023	2022
Advisory staff - full time	1	2
Advisory staff - part time	5	5
Administrative staff - full time	1	3
Administrative staff - part time	<u>3</u>	<u>-</u>
	<u>10</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of advice and information	215,659	89,150	304,809
Investment income	262	-	262
Other income	<u>2,870</u>	<u>-</u>	<u>2,870</u>
Total	<u>218,793</u>	<u>89,148</u>	<u>307,941</u>
EXPENDITURE ON			
Charitable activities			
Provision of advice and information	103,527	101,793	205,320
Improving policies and practices	<u>29,068</u>	<u>19,609</u>	<u>48,677</u>
Total	<u>132,595</u>	<u>121,402</u>	<u>253,997</u>
NET INCOME/(EXPENDITURE)	86,198	(32,254)	53,944
Transfers between funds	<u>(27,699)</u>	<u>27,699</u>	<u>-</u>
Net movement in funds	58,499	(4,555)	53,944
RECONCILIATION OF FUNDS			
Total funds brought forward	116,166	4,554	120,720

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted funds £	Restricted funds £	Total funds £
<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>174,664</u>	<u>-</u>
		<u>174,664</u>

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2022	10,957	9,029	33,478	53,464
Additions	734	-	3,486	4,220
Disposals	<u>(4,593)</u>	<u>(1,629)</u>	<u>(17,939)</u>	<u>(24,161)</u>
At 31 March 2023	<u>7,098</u>	<u>7,400</u>	<u>19,025</u>	<u>33,523</u>
DEPRECIATION				
At 1 April 2022	8,329	8,399	21,221	37,949
Charge for year	1,113	498	3,625	5,236
Eliminated on disposal	<u>(4,593)</u>	<u>(1,630)</u>	<u>(17,585)</u>	<u>(23,808)</u>
At 31 March 2023	<u>4,849</u>	<u>7,267</u>	<u>7,261</u>	<u>19,377</u>
NET BOOK VALUE				
At 31 March 2023	<u>2,249</u>	<u>133</u>	<u>11,764</u>	<u>14,146</u>
At 31 March 2022	<u>2,628</u>	<u>630</u>	<u>12,257</u>	<u>15,515</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments	<u>10,436</u>	<u>8,136</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	<u>9,650</u>	<u>3,943</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	4,712	18,850
Between one and five years	<u>-</u>	<u>4,713</u>
	<u>4,712</u>	<u>23,563</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
CORE fund	174,664	59,880	(22,799)	211,745
Restricted funds				
Money Advice Service	-	(22,799)	22,799	-
TOTAL FUNDS	<u>174,664</u>	<u>37,081</u>	<u>-</u>	<u>211,745</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	259,939	(200,059)	59,880
Restricted funds			
Money Advice Service	49,783	(72,582)	(22,799)
TOTAL FUNDS	<u>309,722</u>	<u>(272,641)</u>	<u>37,081</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
CORE fund	116,166	86,197	(27,699)	174,664
Restricted funds				
Money Advice Service	-	(11,713)	11,713	-
Help to Claim	4,554	(20,540)	15,986	-
	<u>4,554</u>	<u>(32,253)</u>	<u>27,699</u>	<u>-</u>
TOTAL FUNDS	<u>120,720</u>	<u>53,944</u>	<u>-</u>	<u>174,664</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	218,793	(132,596)	86,197
Restricted funds			
Money Advice Service	38,063	(49,776)	(11,713)
Help to Claim	51,085	(71,625)	(20,540)
	<u>89,148</u>	<u>(121,401)</u>	<u>(32,253)</u>
TOTAL FUNDS	<u>307,941</u>	<u>(253,997)</u>	<u>53,944</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
CORE fund	116,166	146,077	(50,498)	211,745
Restricted funds				
Money Advice Service	-	(34,512)	34,512	-
Help to Claim	4,554	(20,540)	15,986	-
	<u>4,554</u>	<u>(55,052)</u>	<u>50,498</u>	<u>-</u>
TOTAL FUNDS	<u>120,720</u>	<u>91,025</u>	<u>-</u>	<u>211,745</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	478,732	(332,655)	146,077
Restricted funds			
Money Advice Service	87,846	(122,358)	(34,512)
Help to Claim	51,085	(71,625)	(20,540)
	<u>138,931</u>	<u>(193,983)</u>	<u>(55,052)</u>
TOTAL FUNDS	<u>617,663</u>	<u>(526,638)</u>	<u>91,025</u>

NET ASSETS BY FUNDS

All assets and liabilities relate to unrestricted funds at the year end, and likewise for the previous year.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year end 31 March 2023. (2022: Nil).

17. CAPITAL COMMITMENTS

At 31 March 2023, the company had no capital commitments contracted for but not provided for in these financial statements. (2022: Nil)

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	534	262
Charitable activities		
Grants received	307,022	304,809
Other income		
Sub-lease expenses recharge	<u>2,166</u>	<u>2,870</u>
Total incoming resources	309,722	307,941
EXPENDITURE		
Charitable activities		
Wages	162,856	154,905
Social security	5,430	6,813
Pensions	9,695	9,379
Staff travel expenses	172	166
Volunteer travel expenses	4,225	1,993
Equipment maintenance	9,153	10,574
Office & computer costs	15,736	10,479
Citizens Advice fees	3,910	6,514
Recruitment, training & advertising	917	949
Sundries	289	656
Rates	3,288	3,255
Rent payable	20,073	18,943
Light and heat	2,676	5,310
Repairs to property	3,854	6,914
Cleaning	3,401	4,195
Premises security	3,702	2,870
Insurance	2,190	1,896
Grants to institutions	<u>4,765</u>	<u>-</u>
	256,332	245,811
Support costs		
Management		
Advertising	2,787	345
Depreciation of tangible and heritage assets	5,236	4,475
Loss on sale of tangible fixed assets	<u>354</u>	<u>29</u>
	8,377	4,849
Finance		
Bank charges	136	95
Governance costs		
Subscriptions	5,645	831
Accountancy	1,902	1,901
Legal fees	<u>249</u>	<u>510</u>
	7,796	3,242

This page does not form part of the statutory financial statements

EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 <u>£</u>	2022 <u>£</u>
Total resources expended	<u>272,641</u>	<u>253,997</u>
Net income	<u><u>37,081</u></u>	<u><u>53,944</u></u>

Accounts

REGISTERED COMPANY NUMBER: 05730866 (England and Wales)
REGISTERED CHARITY NUMBER: 1113797

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2022**

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**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in October 2019. The operating name of Eastleigh Citizens Advice Bureau is 'Citizens Advice Eastleigh'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote any charitable purpose for the benefit of the community in Eastleigh and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The Citizens Advice service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives. The charitable activities undertaken by their nature and the improvements the activities have made to many lives are without doubt undertaken for the benefit of the public. The service aims:

1. To provide the advice people need for the problems they face.
2. To improve the policies and practices that affect people's lives.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB20)'.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Between our main office, outreach venues, and project work we advised 2,251 new and repeat clients with 11,207 issues. The top enquiry areas were:

- Debt - 4,194 issues (37%)
- Benefits and Tax Credits - 3,329 (30%)
- Relationships and family - 557 issues (5%)
- Employment - 579 issues (5%)
- Housing - 736 issues (7%)

As well as the main office in Leigh Road, Eastleigh, we usually operate from three additional locations in the Borough. We offer weekly drop-in advice sessions and appointments at the Pilands Community Centre and The United Reformed Church in Hedge End and a monthly drop-in advice session at the Mercury Library and Community Hub in Hamble.

Due to the Covid-19 global pandemic, we were forced to close our various venues and move the team to a home-working model. Over 2021-22 we have developed a hybrid working model, with our team assisting clients through a variety of channels depending on demand and client requirements.

As part of Hampshire Advice Line, our partnership with Citizens Advice Hampshire and other Local Citizens Advice, we answered 383 telephone calls during the year. In response to Covid-19 we also began advising via email and more lately through a contact form on our website, assisting 810 local residents over the course of the year.

Funding for the Money and Pensions Service Debt Advice Project, in partnership with Citizens Advice, was extended for a further year, whereas the recommissioning of the DWP funded Help to Claim project meant that the office no longer delivered this service, with provision passing to another local office for the county.

We work with Citizens Advice Hampshire to deliver Healthwatch Hampshire. We receive funding to give clients a voice locally and nationally, influencing the way health services are shaped and delivered.

Research and campaigns

Citizens Advice Eastleigh collects evidence from clients and then submits this evidence to Citizens Advice, who organise national campaigns. We submitted 159 evidence forms during the year and took part in client experience surveys. Collecting evidence relating to issues with the Universal Credit formed our largest campaign.

Performance Quality Framework and Advice Quality Standard

We take part in the Citizens Advice Performance Quality Framework, to understand the quality of our services. We self-assess samples of our own advice cases each month and report on a quarterly basis. Samples of these are reassessed externally. We also achieved the casework standard quality mark in telephone advice and a 'green' (excellent) rating under the Leadership Self-Assessment, externally audited by Citizens Advice.

Funding

In addition to our core grant from Eastleigh Borough Council and the project funding mentioned above, Citizens Advice Eastleigh received donations from Botley Parish Council, Hound Parish Council, Chandler's Ford Methodist Church, Hamble Parish Council, Eastleigh Rotary, Eastleigh Primary Care Network, DEOS, Eastleigh Local Area Committee, The Household Support Fund, several Hampshire County Councillors, Hampshire Citizens Advice and Hampshire Healthwatch. We also received funding to help support our work with the Ministry of Justice.

PLANS FOR THE FUTURE

We will continue to work closely with Eastleigh Borough Council to meet the requirements of our Service Level Agreement and identify where we can achieve more for our clients by working together. We will endeavour to renew our funding for the Debt Advice Project in partnership with Citizens Advice. We will also continue our partnership working with Citizens Advice Hampshire.

FINANCIAL REVIEW

Principal funding sources

The majority of the Bureau's incoming grants were received from Eastleigh Borough Council.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

Reserves policy

The position of the unrestricted reserves is reviewed at each Trustee Board meeting and the reserves policy is reviewed annually when the financial statements are being approved. The Trustees consider it prudent to retain a minimum of cash reserves equivalent to four month's expenditure. At this level the Trustee Board feel that it would be able to continue activities of the charity in the event of a significant drop in funding.

The Statement of Financial Activities for the year shows net movement in funds of £53,944 (2021: £12,995), which has increased the accumulated surplus of general funds carried forward to £174,664 (2021: £120,720).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and management

The charity is controlled by its governing document, a memorandum and articles of association. The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006.

Governance

Citizens Advice Eastleigh is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Citizens Advice Eastleigh and for ensuring that the charity satisfies its legal and contractual obligations.

Management

Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the Chief Executive. As at the date of this report the Chief Executive is Ms. A Crawford. The Trustee Board is independent from management. The Trustee Board has also established sub-committees for finance, personnel, IT, and health and safety. Each sub-committee must comprise of at least two trustees and report on activities at each general meeting. The Trustee Board reviews sub-committee terms of reference annually.

Recruitment and appointment of new trustees

Where there is a requirement for new trustees, these are identified and elected by the existing trustees and are recruited from the local community. Under the requirements of the memorandum and articles of association there must be a maximum of fifteen and a minimum of three trustees. The trustees can be elected at the AGM, nominated by member organisations or co-opted by the Trustee Board. Co-opted and nominated trustees are elected at ordinary meetings of the Trustee Board. Trustees serve a term of three years after which they must be re-elected. The induction and training of new Trustees is also overseen by existing or continuing Trustees.

Key management personnel remuneration

The pay of senior staff is based on experience, seniority and length of service and is appropriate to the role they fulfil. The trustees ensure that salaries are in-line with what is being paid for their role in the Charity Sector. There were no trustees' remuneration or other benefits paid for the year.

Related parties

Citizens Advice Eastleigh is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice Eastleigh in order to fulfil its charitable objects and comply with the national membership requirements. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730866 (England and Wales)

Registered Charity number

1113797

Registered office

101 Leigh Road
Eastleigh
Hampshire
SO50 9DR

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

Ms A Winstanley
Mr B Venney
Mr D Blenkarn
Mr J Doguie (resigned 12.5.21)
Mr D J Yeandle OBE (appointed 12.5.21)
Ms D Bull (appointed 12.5.21)
Mr S De Bono (appointed 12.5.21)
Mr M Hollingsworth (appointed 12.5.21)
Mr S Jordan (appointed 12.5.21)
Ms E Talbot (appointed 12.5.21)
Ms A Towgood (appointed 12.5.21)
Ms T Park (appointed 17.11.21)
Mr S Gaglani (appointed 17.11.21)

Independent Examiner

Lisa Wilson FCA
Institute of Chartered Accountants in England and Wales
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Bankers

Barclays

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms A Winstanley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

Independent examiner's report to the trustees of Eastleigh Citizens Advice Bureau (Limited by Guarantee) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

Lisa Wilson FCA
Institute of Chartered Accountants in England and Wales
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Date:

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Provision of advice and information		215,663	89,150	304,813	306,718
Investment income	3	3,128	-	3,128	1,968
Other income		<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
Total		<u>218,791</u>	<u>89,150</u>	<u>307,941</u>	<u>338,686</u>
 EXPENDITURE ON					
Charitable activities					
Provision of advice and information	5	103,527	101,793	205,320	285,703
Improving policies and practices		<u>29,068</u>	<u>19,609</u>	<u>48,677</u>	<u>39,988</u>
Total		<u>132,593</u>	<u>121,402</u>	<u>253,997</u>	<u>325,691</u>
 NET INCOME/(EXPENDITURE)		 86,198	 (32,252)	 53,944	 12,995
Transfers between funds	15	<u>(27,699)</u>	<u>27,699</u>	<u>-</u>	<u>-</u>
Net movement in funds		58,498	(4,554)	53,944	12,995
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>116,166</u>	<u>4,554</u>	<u>120,720</u>	<u>107,725</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>174,664</u></u>	<u><u>-</u></u>	<u><u>174,664</u></u>	<u><u>120,720</u></u>
 CONTINUING OPERATIONS					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	15,515	-	15,515	5,942
CURRENT ASSETS					
Debtors	12	8,136	-	8,136	38,169
Cash at bank		<u>154,956</u>	<u>-</u>	<u>154,956</u>	<u>138,721</u>
		163,092	-	163,092	176,890
CREDITORS					
Amounts falling due within one year	13	(3,943)	-	(3,943)	(62,112)
NET CURRENT ASSETS		<u>159,149</u>	<u>-</u>	<u>159,149</u>	<u>114,778</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>174,664</u>	<u>-</u>	<u>174,664</u>	<u>120,720</u>
NET ASSETS		<u>174,664</u>	<u>-</u>	<u>174,664</u>	<u>120,720</u>
FUNDS	15				
Unrestricted funds				174,664	116,166
Restricted funds				<u>-</u>	<u>4,554</u>
TOTAL FUNDS				<u>174,664</u>	<u>120,720</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on
and were signed on its behalf by:

.....
Ms A Winstanley - Trustee

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. STATUTORY INFORMATION

Eastleigh Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Report of the Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Companies Act 2006 and the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS 102. The charity has prepared the financial statements in compliance with the Charity's governing documents and in accordance with the following accounting policies.

The accounts also comply with the Charity's governing documents.

These financial statements have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. The trustees' have reached this conclusion based on the nature of the grant funding, contracts for which have been agreed for the foreseeable future.

Eastleigh Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102.

The functional currency of the charity is £ Sterling and the accounting policies have been applied consistently in each reporting period.

Exemption from preparing a cash flow statement

The charity has opted to adopt Bulletin 1 published on 2 February 2016 and has therefore not included a cash flow statement in these financial statements.

INCOMING RESOURCES

All incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income by way of donations and grants that provide core funding or are of a general nature are recognised in the Statement of Financial Activities when receivable. Grant income that is related to performance and specific deliverables is recognised once the charity earns the right to consideration by its performance.

Such income is only deferred when:-

1. The donor specifies that the grant or donation must only be used in future accounting periods; or
2. The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Investment income in respect of rental activities is recognised as the letting service is provided. Investment income comprising deposit account interest is recognised on a receivable basis.

RESOURCES EXPENDED

Expenditure

Expenditure is accounted for on an accruals basis as a liability is incurred, this being when there is a legal or constructive obligation to that expenditure, when the amount can reliably be measured and settlement is probable. Expenditure includes any VAT charged which cannot be recovered and is reported as part of the expenditure to which it relates.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES - continued

RESOURCES EXPENDED

Charitable expenditure

Comprises those costs incurred by the charity in the delivery of its activities and services for the community. It includes both costs that can be directly allocated to the charity's activities and those indirect costs necessary to support them.

Advice costs

Advice that relates directly to the charity's principal activities is recognised as charitable expenditure.

Support costs

Support costs that comprise rent, rates, light & heat and repairs to property, all of which are considered to be costs of an indirect nature necessary to support the charity's ability to perform its day to day activities is recognised as charitable expenditure.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Allocation and Apportionment of Costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and costs which support the Charities programmes and activities. Support costs are allocated in proportion to the charitable expenditure.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost included expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the charity.

The assets' residual values, useful lives and depreciation methods are reviewed and if appropriate are adjusted if there is an indication of a significant change since the last reporting date.

TAXATION

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Financial Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There are two restricted funds within the financial statements:-

The Money Advice Service Debt Advice Project (formerly Face-to-Face Debt Advice Project) fund is restricted to providing debt advice services.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. ACCOUNTING POLICIES - continued

FUND ACCOUNTING

The Help To Claim is restricted to providing assistance with making Universal Credit claims.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined pension scheme plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

OPERATING LEASE COMMITMENTS

The charity classifies the leasing of the office premises as an operating lease. Rental charges are recognised in the SOFA on a straight line basis over the term of the lease.

LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

CASH AND CASH EQUIVALENTS

Cash and short-term deposits included in the balance sheet comprise cash in hand and short-term deposits.

DEBTORS

Prepayments are measured at the amount prepaid net of any trade discounts due. Other debtors are recognised when a legal or constructive obligation exists and it is considered probable the debtor will pay.

CREDITORS

Creditors are recognised where the charity has a present obligation arising from a past event that will likely result in the transfer of funds to a third party and the amount due to settle the obligation can be reliably measured or estimated.

3. INVESTMENT INCOME

	2022	2021
	£	£
Service charges received	2,870	1,678
Deposit account interest	<u>258</u>	<u>290</u>
	<u><u>3,128</u></u>	<u><u>1,968</u></u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	5,179	-	5,179	80
Grants received	210,484	89,150	299,634	306,638
	<u>215,663</u>	<u>89,150</u>	<u>304,813</u>	<u>306,718</u>

Grants analysis

	Unrestricted £	Restricted £	Total £
EBC Core Funding	196,442	-	196,042
Healthwatch	1,000	-	1,000
Money Advice Service	-	38,064	38,064
Help to Claim	-	51,086	51,086
Citizens Advice	4,922	-	4,922
Royal Courts of justice advice bureau	2,000	-	2,000
Hamble Parish Council	1,700	-	1,700
Hound Parish Council	550	-	550
Botley Parish Council	750	-	750
U benefit - debt project	3,119	-	3,119
Total	<u>210,484</u>	<u>89,150</u>	<u>299,634</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Provision of advice and information	198,948	6,372	205,320
Improving policies and practices	46,892	1,785	48,677
	<u>245,840</u>	<u>8,157</u>	<u>253,997</u>

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Provision of advice and information	3,766	74	2,532	6,372
Improving policies and practices	1,054	21	710	1,785
	<u>4,820</u>	<u>95</u>	<u>3,242</u>	<u>8,157</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

			2022	2021
	Provision of advice and information £	Improving policies and practices £	Total activities £	Total activities £
Advertising	270	75	345	-
Depreciation of tangible and heritage assets	3,496	979	4,475	4,514
Bank charges	74	21	95	84
Subscriptions	649	182	831	1,421
Accountancy	1,485	416	1,901	1,901
Legal fees	398	112	510	28,669
Compensation	-	-	-	30,000
	<u>6,372</u>	<u>1,785</u>	<u>8,157</u>	<u>66,589</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	4,477	4,514
Deficit on disposal of fixed assets	29	-
Independent Examiner's/Accountancy fees	<u>1,901</u>	<u>1,902</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	154,905	182,520
Social security costs	6,813	2,125
Other pension costs	<u>9,379</u>	<u>19,235</u>
	<u>171,097</u>	<u>203,880</u>

The total employee benefits of key management personnel of the charity were £36,962 (2021 £32,233).

The average monthly number of employees during the year was as follows:

	2022	2021
Advisory staff - full time	2	2
Advisory staff - part time	5	9
Administrative staff	<u>3</u>	<u>2</u>
	<u>10</u>	<u>13</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

9. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Provision of advice and information	208,756	97,962	306,718
Investment income	1,967	1	1,968
Other income	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Total	<u>240,723</u>	<u>97,963</u>	<u>338,686</u>
 EXPENDITURE ON			
Charitable activities			
Provision of advice and information	183,279	102,424	285,703
Improving policies and practices	<u>25,433</u>	<u>14,555</u>	<u>39,988</u>
Total	<u>208,712</u>	<u>116,979</u>	<u>325,691</u>
 NET INCOME/(EXPENDITURE)	32,011	(19,016)	12,995
Transfers between funds	<u>(5,380)</u>	<u>5,380</u>	<u>-</u>
Net movement in funds	26,631	(13,636)	12,995
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>89,533</u>	<u>18,192</u>	<u>107,725</u>
 TOTAL FUNDS CARRIED FORWARD	<u>116,164</u>	<u>4,556</u>	<u>120,720</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

11. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2021	9,257	9,029	21,242	39,528
Additions	1,700	-	12,578	14,278
Disposals	-	-	(342)	(342)
At 31 March 2022	<u>10,957</u>	<u>9,029</u>	<u>33,478</u>	<u>53,464</u>
DEPRECIATION				
At 1 April 2021	7,173	7,405	19,008	33,586
Charge for year	1,156	994	2,327	4,477
Eliminated on disposal	-	-	(114)	(114)
At 31 March 2022	<u>8,329</u>	<u>8,399</u>	<u>21,221</u>	<u>37,949</u>
NET BOOK VALUE				
At 31 March 2022	<u>2,628</u>	<u>630</u>	<u>12,257</u>	<u>15,515</u>
At 31 March 2021	<u>2,084</u>	<u>1,624</u>	<u>2,234</u>	<u>5,942</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	-	30,000
Prepayments	<u>8,136</u>	<u>8,169</u>
	<u>8,136</u>	<u>38,169</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	<u>3,943</u>	<u>62,112</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	18,850	19,350
Between one and five years	<u>4,713</u>	<u>23,062</u>
	<u>23,563</u>	<u>42,412</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
CORE fund	116,166	86,197	(27,699)	174,664
Restricted funds				
Money Advice Service	-	(11,713)	11,713	-
Help to Claim	<u>4,554</u>	<u>(20,540)</u>	<u>15,986</u>	<u>-</u>
	<u>4,554</u>	<u>(32,253)</u>	<u>27,699</u>	<u>-</u>
TOTAL FUNDS	<u>120,720</u>	<u>53,944</u>	<u>-</u>	<u>174,664</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	218,793	(132,596)	86,197
Restricted funds			
Money Advice Service	38,063	(49,776)	(11,713)
Help to Claim	<u>51,085</u>	<u>(71,625)</u>	<u>(20,540)</u>
	<u>89,148</u>	<u>(121,401)</u>	<u>(32,253)</u>
TOTAL FUNDS	<u>307,941</u>	<u>(253,997)</u>	<u>53,944</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
CORE fund	89,533	32,013	(5,380)	116,166
Restricted funds				
Money Advice Service	9,438	(14,818)	5,380	-
Help to Claim	<u>8,754</u>	<u>(4,200)</u>	<u>-</u>	<u>4,554</u>
	<u>18,192</u>	<u>(19,018)</u>	<u>5,380</u>	<u>4,554</u>
TOTAL FUNDS	<u>107,725</u>	<u>12,995</u>	<u>-</u>	<u>120,720</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	240,723	(208,710)	32,013
Restricted funds			
Money Advice Service	47,183	(62,001)	(14,818)
Help to Claim	<u>50,780</u>	<u>(54,980)</u>	<u>(4,200)</u>
	<u>97,963</u>	<u>(116,981)</u>	<u>(19,018)</u>
TOTAL FUNDS	<u><u>338,686</u></u>	<u><u>(325,691)</u></u>	<u><u>12,995</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
CORE fund	89,533	118,210	(33,079)	174,664
Restricted funds				
Money Advice Service	9,438	(26,531)	17,093	-
Help to Claim	<u>8,754</u>	<u>(24,740)</u>	<u>15,986</u>	<u>-</u>
	<u>18,192</u>	<u>(51,271)</u>	<u>33,079</u>	<u>-</u>
TOTAL FUNDS	<u><u>107,725</u></u>	<u><u>66,939</u></u>	<u><u>-</u></u>	<u><u>174,664</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	459,516	(341,306)	118,210
Restricted funds			
Money Advice Service	85,246	(111,777)	(26,531)
Help to Claim	<u>101,865</u>	<u>(126,605)</u>	<u>(24,740)</u>
	<u>187,111</u>	<u>(238,382)</u>	<u>(51,271)</u>
TOTAL FUNDS	<u><u>646,627</u></u>	<u><u>(579,688)</u></u>	<u><u>66,939</u></u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Service charges received	2,870	1,678
Deposit account interest	<u>258</u>	<u>290</u>
	3,128	1,968
Charitable activities		
Donations	5,179	80
Grants received	<u>299,634</u>	<u>306,638</u>
	304,813	306,718
Other income		
Sundry receipts	<u>-</u>	<u>30,000</u>
Total incoming resources	307,941	338,686
EXPENDITURE		
Charitable activities		
Wages	154,905	182,520
Social security	6,813	2,125
Pensions	9,379	19,235
Staff travel expenses	166	90
Volunteer travel expenses	1,993	680
Equipment maintenance	10,574	9,141
Office & computer costs	10,479	7,203
Citizens Advice fees	6,514	2,969
Recruitment, training & advertising	949	910
Sundries	656	130
Rates	3,255	2,925
Rent payable	18,943	18,850
Light and heat	5,310	3,686
Repairs to property	6,914	1,335
Cleaning	4,195	2,669
Premises security	2,870	2,030
Insurance	1,896	2,604
Loss on sale of tangible fixed assets	<u>29</u>	<u>-</u>
	245,840	259,102
Support costs		
Management		
Advertising	345	-
Depreciation of tangible and heritage assets	<u>4,475</u>	<u>4,514</u>
	4,820	4,514
Finance		
Bank charges	95	84

This page does not form part of the statutory financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
Finance		
Governance costs		
Subscriptions	831	1,421
Accountancy	1,901	1,901
Legal fees	510	28,669
Compensation	<u>-</u>	<u>30,000</u>
	<u>3,242</u>	<u>61,991</u>
 Total resources expended	 <u>253,997</u>	 <u>325,691</u>
 Net income	 <u><u>53,944</u></u>	 <u><u>12,995</u></u>

Accounts

REGISTERED COMPANY NUMBER: 05730866 (England and Wales)
REGISTERED CHARITY NUMBER: 1113797

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31 MARCH 2021**

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**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in October 2019. The operating name of Eastleigh Citizens Advice Bureau is 'Citizens Advice Eastleigh'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote any charitable purpose for the benefit of the community in Eastleigh and surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The Citizens Advice service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination. The trustees confirm they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims and objectives. The charitable activities undertaken by their nature and the improvements the activities have made to many lives are without doubt undertaken for the benefit of the public. The service aims:

1. To provide the advice people need for the problems they face.
2. To improve the policies and practices that affect people's lives.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Between our main office, outreach venues, and project work we advised 2,566 new and repeat clients with 9,674 issues. The top enquiry areas were:

- Debt - 1,454 issues (15%)
- Benefits and Tax Credits - 3,134 (32%)
- Relationships and family - 789 issues (8%)
- Employment - 1,141 issues (12%)
- Housing - 820 issues (8%)

As well as the main office in Leigh Road, Eastleigh, we usually operate from three additional locations in the Borough. We offer weekly drop-in advice sessions and appointments at the Pilands Community Centre and Dowds Farm Community Centre in Hedge End and a monthly drop-in advice session at the Mercury Library and Community Hub in Hamble.

Due to the Covid-19 global pandemic, we were forced to close our various venues and move the team to a home-working model. Over 2021-21 we have continued with this delivery model, with our team assisting clients through a variety of remote channels.

As part of Hampshire Advice Line, our partnership with Citizens Advice Hampshire and other Local Citizens Advice, we answered 1,966 telephone calls during the year. In response to Covid-19 we also began advising via email, assisting 1,701 local residents over the course of the year.

Funding for the Money Advice Service Debt Advice Project, in partnership with Citizens Advice, was extended for a further year, as was Help to Claim, a national project which helps first-time applicants to Universal Credit.

We work with Citizens Advice Hampshire to deliver Healthwatch Hampshire. We receive funding to give clients a voice locally and nationally, influencing the way health services are shaped and delivered.

Research and campaigns

Citizens Advice Eastleigh collects evidence from clients and then submits this evidence to Citizens Advice, who organise national campaigns. We submitted 113 evidence forms during the year and took part in client experience surveys. Collecting evidence relating to issues with the Universal Credit formed our largest campaign.

Performance Quality Framework and Advice Quality Standard

We take part in the Citizens Advice Performance Quality Framework, to understand the quality of our services. We self-assess samples of our own advice cases each month and report on a quarterly basis. Samples of these are reassessed externally. We also achieved the casework standard quality mark in Welfare Benefits and Debt and a 'green' (excellent) rating under the Leadership Self-Assessment, externally audited by Citizens Advice.

Funding

In addition to our core grant from Eastleigh Borough Council and the project funding mentioned above, Citizens Advice Eastleigh received donations from Botley Parish Council, Chandler's Ford Methodist Church, Hamble Parish Council, Eastleigh Rotary, several Hampshire County Councillors, Hampshire Citizens Advice and Hampshire Healthwatch. We also received funding to help support our involvement in the Pension Wise scheme and the Ministry of Justice.

Plans for the Future

We will continue to work closely with Eastleigh Borough Council to meet the requirements of our Service Level Agreement and identify where we can achieve more for our clients by working together. We will endeavour to renew our funding for the Debt Advice Project in partnership with Citizens Advice. We will also continue our partnership working with Citizens Advice Hampshire.

FINANCIAL REVIEW

Principal funding sources

The majority of the Bureau's incoming grants were received from Eastleigh Borough Council.

Reserves policy

The position of the unrestricted reserves is reviewed at each Trustee Board meeting and the reserves policy is reviewed annually when the financial statements are being approved. The Trustees consider it prudent to retain a minimum of cash reserves equivalent to four month's expenditure. At this level the Trustee Board feel that it would be able to continue activities of the charity in the event of a significant drop in funding.

The Statement of Financial Activities for the year shows net movement in funds of £12,995 (2020: £22,637), which has decreased the accumulated surplus of general funds carried forward to £120,720 (2020: £107,725).

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance and management

The charity is controlled by its governing document, a memorandum and articles of association. The organisation is a charitable company limited by guarantee, as defined by the Companies Act 2006.

Governance

Citizens Advice Eastleigh is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The trustees carry the ultimate responsibility for the conduct of Citizens Advice Eastleigh and for ensuring that the charity satisfies its legal and contractual obligations.

Management

Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to the Chief Executive. As at the date of this report the Chief Executive is Ms. A Crawford. The Trustee Board is independent from management. The Trustee Board has also established sub-committees for finance, personnel, IT, and health and safety. Each sub-committee must comprise of at least two trustees and report on activities at each general meeting. The Trustee Board reviews sub-committee terms of reference annually.

Recruitment and appointment of new trustees

Where there is a requirement for new trustees, these are identified and elected by the existing trustees and are recruited from the local community. Under the requirements of the memorandum and articles of association there must be a maximum of fifteen and a minimum of three trustees. The trustees can be elected at the AGM, nominated by member organisations or co-opted by the Trustee Board. Co-opted and nominated trustees are elected at ordinary meetings of the Trustee Board. Trustees serve a term of three years after which they must be re-elected. The induction and training of new Trustees is also overseen by existing or continuing Trustees.

Key management personnel remuneration

The pay of senior staff is based on experience, seniority and length of service and is appropriate to the role they fulfil. The trustees ensure that salaries are in-line with what is being paid for their role in the Charity Sector. There were no trustees' remuneration or other benefits paid for the year.

Related parties

Citizens Advice Eastleigh is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice Eastleigh in order to fulfil its charitable objects and comply with the national membership requirements. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05730866 (England and Wales)

Registered Charity number

1113797

Registered office

101 Leigh Road
Eastleigh
Hampshire
SO50 9DR

Trustees

Mr P White (resigned 18.11.20)
Ms A Winstanley
Mr B Venney
Mr D Blenkarn
Miss R M Butler (resigned 18.11.20)
Mr S A Rosling (resigned 12.3.21)
Mr J Doguie (resigned 12.5.21)
Mr D J Yeandle OBE (appointed 12.5.21)
Ms D Bull (appointed 12.5.21)
Mr S De Bono (appointed 12.5.21)
Mr M Hollingsworth (appointed 12.5.21)
Mr S Jordan (appointed 12.5.21)
Ms E Talbot (appointed 12.5.21)
Ms A Towgood (appointed 12.5.21)

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Lisa Wilson FCA
Institute of Chartered Accountants in England and Wales
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Bankers

Barclays

Approved by order of the board of trustees on and signed on its behalf by:

.....
Ms A Winstanley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

Independent examiner's report to the trustees of Eastleigh Citizens Advice Bureau (Limited by Guarantee) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

My examination was carried out in accordance with 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 the 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Lisa Wilson FCA
Institute of Chartered Accountants in England and Wales
Rothmans LLP
Chartered Accountants
Chilworth Point
1 Chilworth Road
Southampton
SO16 7JQ

Date:

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations	3	208,755	97,963	306,718	307,893
Investment income	4	1,968	-	1,968	2,912
Other income		30,000	-	30,000	-
Total		<u>240,723</u>	<u>97,963</u>	<u>338,686</u>	<u>310,805</u>
EXPENDITURE ON					
Charitable activities	5				
Provision of advice and information		180,570	100,619	281,189	248,228
Improving policies and practices		25,433	14,555	39,988	35,445
Other		2,708	1,806	4,514	4,495
Total		<u>208,711</u>	<u>116,980</u>	<u>325,691</u>	<u>288,168</u>
NET INCOME/(EXPENDITURE)		<u>32,012</u>	<u>(19,017)</u>	<u>12,995</u>	<u>22,637</u>
Transfers between funds	14	<u>(5,379)</u>	<u>5,379</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>26,633</u>	<u>(13,638)</u>	<u>12,995</u>	<u>22,637</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		89,532	18,193	107,725	85,088
TOTAL FUNDS CARRIED FORWARD		<u><u>116,165</u></u>	<u><u>4,555</u></u>	<u><u>120,720</u></u>	<u><u>107,725</u></u>

The notes form part of these financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	5,942	-	5,942	8,874
CURRENT ASSETS					
Debtors	11	38,169	-	38,169	8,205
Cash at bank		134,167	4,554	138,721	93,775
		<u>172,336</u>	<u>4,554</u>	<u>176,890</u>	<u>101,980</u>
CREDITORS					
Amounts falling due within one year	12	(62,112)	-	(62,112)	(3,129)
NET CURRENT ASSETS		<u>110,224</u>	<u>4,554</u>	<u>114,778</u>	<u>98,851</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>116,166</u>	<u>4,554</u>	<u>120,720</u>	<u>107,725</u>
NET ASSETS		<u>116,166</u>	<u>4,554</u>	<u>120,720</u>	<u>107,725</u>
FUNDS	14				
Unrestricted funds				116,166	89,532
Restricted funds				<u>4,554</u>	<u>18,193</u>
TOTAL FUNDS				<u>120,720</u>	<u>107,725</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Ms A Winstanley - Trustee

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. STATUTORY INFORMATION

Eastleigh Citizens Advice Bureau is a charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Report of the Trustees.

2. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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 (FRS102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The accounts also comply with the Charity's governing documents.

These financial statements have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue.

The trustees' have reached this conclusion based on the nature of the grant funding, contracts for which have been agreed for the foreseeable future.

Eastleigh Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102.

INCOMING RESOURCES

All incoming resources are recognised in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income by way of donations and grants that provide core funding or are of a general nature are recognised in the Statement of Financial Activities when receivable. Grant income that is related to performance and specific deliverables is recognised once the charity earns the right to consideration by its performance. Such income is only deferred when:-

1. The donor specifies that the grant or donation must only be used in future accounting periods; or
2. The donor has imposed conditions that must be met before the charity has unconditional entitlement.

Investment income in respect of rental activities is recognised as the letting service is provided. Investment income comprising deposit account interest is recognised on a receivable basis.

RESOURCES EXPENDED

Expenditure

Expenditure is accounted for on an accruals basis as a liability is incurred. Expenditure includes any VAT charged which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure

Comprises those costs incurred by the charity in the delivery of its activities and services for the community.

Advice costs

Advice that relates directly to the charity's principal activities is recognised as charitable expenditure.

Support costs

Support costs that comprise rent, rates, light & heat and repairs to property, all of which are considered to be costs of an indirect nature necessary to support the charity's ability to perform its day to day activities is recognised as charitable expenditure.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. ACCOUNTING POLICIES - continued

RESOURCES EXPENDED

designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis to reflect the consumption of resources.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

Allocation and Apportionment of Costs

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis to reflect the consumption of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

Tangible fixed assets are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost included expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the charity.

The assets' residual values, useful lives and depreciation methods are reviewed and if appropriate are adjusted if there is an indication of a significant change since the last reporting date.

TAXATION

The charity is exempt from corporation tax on its charitable activities, however, corporation tax will be due on any non charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

There are two restricted funds within the financial statements:-

The Money Advice Service Debt Advice Project (formerly Face-to-Face Debt Advice Project) fund is restricted to providing debt advice services.

The Help To Claim is restricted to providing assistance with making Universal Credit claims.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

OPERATING LEASE COMMITMENTS

The charity classifies the leasing of the office premises as an operating lease. Rental charges are recognised in the SOFA on a straight line basis over the term of the lease.

LEGAL STATUS OF THE CHARITY

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

3. DONATIONS

	2021 £	2020 £
Donations	80	450
Grants	306,638	307,443
	<u>306,718</u>	<u>307,893</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Service charges received	1,678	2,317
Deposit account interest	290	595
	<u>1,968</u>	<u>2,912</u>

5. CHARITABLE ACTIVITIES COSTS

All of the charitable activities of the charity are undertaken directly, and primarily funded by grants.

Support costs, included in the above, are as follows:

	2021 Support Costs £	2020 Support Costs £
Bank charges	84	143
Accountancy	1,901	1,902
Legal costs	9,786	3,871
AGM expenses	-	-
Subscriptions	1,421	1,329
	<u>13,192</u>	<u>7,245</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	4,514	4,494
Independent Examiner's/Accountancy fees	1,902	1,902
	<u></u>	<u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
Advisory staff - full time	2	2
Advisory staff - part time	9	8
Administrative staff	2	2
	<u>13</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations	207,500	100,393	307,893
Investment income	2,912	-	2,912
Total	<u>210,412</u>	<u>100,393</u>	<u>310,805</u>
EXPENDITURE ON			
Charitable activities			
Provision of advice and information	157,979	90,249	248,228
Improving policies and practices	22,907	12,538	35,445
Other	4,495	-	4,495
Total	<u>185,381</u>	<u>102,787</u>	<u>288,168</u>
NET INCOME/(EXPENDITURE)	<u>25,031</u>	<u>(2,394)</u>	<u>22,637</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	64,501	20,587	85,088
TOTAL FUNDS CARRIED FORWARD	<u>89,532</u>	<u>18,193</u>	<u>107,725</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2020	8,004	9,029	21,956	38,989
Additions	1,253	-	329	1,582
Disposals	-	-	(1,043)	(1,043)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	9,257	9,029	21,242	39,528
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION				
At 1 April 2020	6,308	6,400	17,407	30,115
Charge for year	865	1,005	2,644	4,514
Eliminated on disposal	-	-	(1,043)	(1,043)
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	7,173	7,405	19,008	33,586
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE				
At 31 March 2021	<u>2,084</u>	<u>1,624</u>	<u>2,234</u>	<u>5,942</u>
At 31 March 2020	<u>1,696</u>	<u>2,629</u>	<u>4,549</u>	<u>8,874</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	30,000	-
Prepayments	8,169	8,205
	<u>38,169</u>	<u>8,205</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	<u>62,112</u>	<u>3,129</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	19,350	19,350
Between one and five years	23,062	42,413
	<u>42,412</u>	<u>61,763</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

14. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
CORE fund	89,532	32,013	(5,379)	116,166
Restricted funds				
Money Advice Service	9,439	(14,818)	5,379	-
Help to Claim	8,754	(4,200)	-	4,554
	<u>18,193</u>	<u>(19,018)</u>	<u>5,379</u>	<u>4,554</u>
TOTAL FUNDS	<u>107,725</u>	<u>12,995</u>	<u>-</u>	<u>120,720</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	240,723	(208,710)	32,013
Restricted funds			
Money Advice Service	47,183	(62,001)	(14,818)
Help to Claim	50,780	(54,980)	(4,200)
	<u>97,963</u>	<u>(116,981)</u>	<u>(19,018)</u>
TOTAL FUNDS	<u>338,686</u>	<u>(325,691)</u>	<u>12,995</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
CORE fund	64,501	25,031	89,532
Restricted funds			
Money Advice Service	16,593	(7,154)	9,439
Help to Claim	3,994	4,760	8,754
	<u>20,587</u>	<u>(2,394)</u>	<u>18,193</u>
TOTAL FUNDS	<u>85,088</u>	<u>22,637</u>	<u>107,725</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	210,412	(185,381)	25,031
Restricted funds			
Money Advice Service	52,103	(59,257)	(7,154)
Help to Claim	48,290	(43,530)	4,760
	<u>100,393</u>	<u>(102,787)</u>	<u>(2,394)</u>
TOTAL FUNDS	<u>310,805</u>	<u>(288,168)</u>	<u>22,637</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
CORE fund	64,501	57,044	(5,379)	116,166
Restricted funds				
Money Advice Service	16,593	(21,972)	5,379	-
Help to Claim	3,994	560	-	4,554
	<u>20,587</u>	<u>(21,412)</u>	<u>5,379</u>	<u>4,554</u>
TOTAL FUNDS	<u>85,088</u>	<u>35,632</u>	<u>-</u>	<u>120,720</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
CORE fund	451,135	(394,091)	57,044
Restricted funds			
Money Advice Service	99,286	(121,258)	(21,972)
Help to Claim	99,070	(98,510)	560
	<u>198,356</u>	<u>(219,768)</u>	<u>(21,412)</u>
TOTAL FUNDS	<u>649,491</u>	<u>(613,859)</u>	<u>35,632</u>

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

16. LIMITED BY GUARANTEE

The company is limited by guarantee and has no share capital.

In the event of a winding up of the company, every member undertakes to contribute to the assets of the company, such an amount as may be required not exceeding £1.

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations		
Donations	80	450
Grants	306,638	307,443
	306,718	307,893
Investment income		
Service charges received	1,678	2,317
Deposit account interest	290	595
	1,968	2,912
Other income		
Sundry receipts	30,000	-
	338,686	310,805
Total incoming resources		
	338,686	310,805
EXPENDITURE		
Charitable activities		
Wages	182,520	190,492
Social security	2,125	8,947
Pensions	19,235	9,404
Staff travel expenses	90	2,205
Volunteer travel expenses	680	4,819
Equipment maintenance	9,141	8,151
Office & computer costs	7,203	7,761
Citizens Advice fees	2,969	2,736
Recruitment, training & advertising	910	1,819
Sundries	130	849
Rates	2,925	3,135
Rent payable	18,850	19,350
Light and heat	3,686	4,410
Repairs to property	1,335	1,305
Cleaning	2,669	4,795
Premises security	2,030	3,195
Insurance	2,604	3,055
	259,102	276,428
Other		
Depreciation of tangible fixed assets	4,514	4,495
Support costs		
Finance		
Bank charges	84	144
Governance costs		
Subscriptions	1,421	1,329
Accountancy	1,901	1,901
Legal fees	28,669	3,871
Compensation	30,000	-
	61,991	7,101

This page does not form part of the statutory financial statements

**EASTLEIGH CITIZENS ADVICE BUREAU
(LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Total resources expended	325,691	288,168
Net income	12,995	22,637