

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
	<hr/> 306,718	<hr/> 307,893
Investment income		
Service charges received	1,678	2,317
Deposit account interest	290	595
	<hr/> 1,968	<hr/> 2,912
Other income		
Sundry receipts	30,000	-
	<hr/> 338,686	<hr/> 310,805
Total incoming resources		
	<hr/> 338,686	<hr/> 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
	<hr/> 259,102	<hr/> 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	-
	<hr/> 61,991	<hr/> 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