

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>