

**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:

  
.....17FBF849E6F34B1.....

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations	3	23,388	-	23,388	10,610
<b>Charitable activities</b>	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
<b>Total</b>		<u>293,864</u>	<u>144,650</u>	<u>438,514</u>	<u>378,584</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	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
<b>Total</b>		<u>200,576</u>	<u>178,712</u>	<u>379,288</u>	<u>348,820</u>
<b>NET INCOME/(EXPENDITURE)</b>		93,288	(34,062)	59,226	29,764
<b>Transfers between funds</b>	15	(38,993)	38,993	-	-
<b>Net movement in funds</b>		54,295	4,931	59,226	29,764
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		240,508	1,000	241,508	211,744
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	12	8,819	-	8,819	14,170
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(8,639)	-	(8,639)	(17,737)
<b>NET CURRENT ASSETS</b>		<u>285,984</u>	<u>5,931</u>	<u>291,915</u>	<u>227,338</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>294,803</u>	<u>5,931</u>	<u>300,734</u>	<u>241,508</u>
<b>NET ASSETS</b>		<u>294,803</u>	<u>5,931</u>	<u>300,734</u>	<u>241,508</u>
<b>FUNDS</b>	15				
Unrestricted funds				294,803	240,508
Restricted funds				<u>5,931</u>	<u>1,000</u>
<b>TOTAL FUNDS</b>				<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:

*Tanya Park*

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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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations	10,610	-	10,610
<b>Charitable activities</b>			
Provision of advice and information	291,752	68,921	360,673
Investment income	5,064	(1)	5,063
Other income	2,238	-	2,238
<b>Total</b>	<u>309,664</u>	<u>68,920</u>	<u>378,584</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Provision of advice and information	185,403	81,968	267,371
Improving policies and practices	65,159	16,290	81,449
<b>Total</b>	<u>250,562</u>	<u>98,258</u>	<u>348,820</u>
<b>NET INCOME/(EXPENDITURE)</b>	59,102	(29,338)	29,764
<b>Transfers between funds</b>	(30,338)	30,338	-
<b>Net movement in funds</b>	28,764	1,000	29,764
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	211,744	-	211,744
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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 £
<b>Unrestricted funds</b>				
CORE fund	240,508	93,288	(38,993)	294,803
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
CORE fund	293,864	(200,576)	93,288
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
CORE fund	211,744	59,102	(30,338)	240,508
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
CORE fund	309,664	(250,562)	59,102
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
CORE fund	211,744	152,390	(69,331)	294,803
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
CORE fund	603,528	(451,138)	152,390
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations</b>		
Donations	23,388	10,610
<b>Investment income</b>		
Deposit account interest	7,522	5,063
<b>Charitable activities</b>		
Grants received	399,854	360,673
<b>Other income</b>		
Sub-lease expenses recharge	7,750	2,238
<b>Total incoming resources</b>	<u>438,514</u>	<u>378,584</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Management</b>		
Advertising	2,166	1,076
Depreciation of tangible and heritage assets	6,254	5,503
	<u>8,420</u>	<u>6,579</u>
<b>Finance</b>		
Bank charges	107	116
<b>Governance costs</b>		
Subscriptions	697	2,913
Accountancy	2,363	2,598
Legal fees	2,682	111
	<u>5,742</u>	<u>5,622</u>
<b>Total resources expended</b>	<u>379,288</u>	<u>348,820</u>
<b>Net income</b>	<u><u>59,226</u></u>	<u><u>29,764</u></u>

This page does not form part of the statutory financial statements