

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT
and
FINANCIAL ACCOUNTS

31 March 2021

Company registration number: 5971208

Charity registration number: 1116994

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

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Year ended 31 March 2021

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CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

REFERENCE AND ADMINISTRATION DETAILS

Year ended 31 March 2021

THE CHARITY

Registered name : Citizens Advice Gosport
Legal status : Company limited by guarantee
Registered address : Martin Snape House, 96 Pavilion Way, St George Barracks,
Gosport, Hampshire PO12 1GE
Company registration : Registered in England and Wales, number 5971208
Registered charity no: 1116994
Telephone numbers : 0300 330 9031 (Telephone Advice only)
023 9252 0112 (Administration only)
Website : www.gosportcab.org.uk
E-mail : Admin@gosportcab.cabnet.org.uk (Administration only)

NON-ELECTED OFFICER

President : The Mayor of Gosport

CHARITY TRUSTEES DURING YEAR

Elected Officers

Chairman : Steve Bowers (resigned 30 January 2021)
Acting Chairman : Richard Mackay (from 2 February 2021)
Honorary Treasurer : Richard Mackay
Honorary Assistant Treasurer : Gordon Cochran (resigned 23 September 2020)

Other Trustees : Mery Bernabei (appointed 31 July 2020), Heather Blades,
Daniel Hill (appointed 21 December 2020), Gary Cooper,
Jason Kenny (appointed 26 June 2020, resigned 18 June 2021),
Robert Morley (appointed 11 January 2021),
Patricia Wakeford (resigned 31 December 2020)

CHIEF OFFICER : Valerie Kelly

PROFESSIONAL ADVISERS

Principal Bankers : CAF Bank Ltd. 25 Kings Hill Avenue, Kings Hill, West Malling,
Kent ME19 4JQ
Independent examiner : G K Hicks FCA DChA, Director, Wood Hicks & Co Ltd,
Chartered Accountants, Units 1-2 Warrior Court,
9-11 Mumby Road, Gosport, Hampshire PO12 1BS
Solicitors : Churchers, 3 High Street, Gosport, Hampshire PO12 1BX

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT

Year ended 31 March 2021

The Trustees submit their annual report and statement of accounts of Citizens Advice Gosport (the Charity) as at and for the year ended 31 March 2021.

SECTION 1 - LEGAL AND ADMINISTRATIVE INFORMATION

Constitution and management

The articles of association require that the Charity be managed by a Board of Trustees the members of which are directors of the Company within the meaning of the Companies Act 2006.

Registration details of the Charity, the names of the Trustees and professional advisers are to be found on page 3.

All persons of 18 years and older or any body or organisation which is interested in furthering the Charity's work may be admitted to membership and the Trustee Board has set established criteria for membership and made regulations regarding the admission of members.

The Board of Trustees meets not less than quarterly but, of late, have found it necessary to meet more frequently. Minor and routine operating decisions are made by the permanent managers and reported on at the next Trustees' meeting. Major operating decisions are made by a simple majority of a quorate Board.

Related and associated organisations

The National Association of Citizens Advice Bureaux (Citizens Advice) 3rd Floor North, 200 Aldersgate Street, London EC1A 4HD:

- sets the membership criteria and monitors quality; and,
- provides the information system, technical support and training

but, in other respects, there is no operating or financial inter-dependence between them and the Charity.

Citizens Advice Hampshire, Balmer Lawn House, Balmer Lawn Road, Brockenhurst, Hants, SO42 7TS provides coordination, support and advice services to Local Citizens Advice in Hampshire. Citizens Advice Gosport is a member of Citizens Advice Hampshire and receives funding from it to carry out the Healthwatch, Macmillan Advice and other services referred to in these accounts but, in other respects, there is no operating or financial inter-dependence between them and the Charity.

Gosport Borough Council (GBC), Town Hall, High Street, Gosport, Hampshire PO12 1EB is the principal grantor to the Charity.

SECTION 2 - THE BOARD OF TRUSTEES

The Trustees who served during the year are set out on page 3.

The Trustees at the date of this report are:

Heather Blades, Andy Bowers (appointed 6 April 2021), Mery Bernabei, Gary Cooper, Judith Feeney (appointed 11 May 2021), Daniel Hill, Richard Mackay and Robert Morley.

Steve Bowers resigned as a trustee and Chairman due to work pressures and Richard Mackay, a previous Chairman, became Acting Chairman with the intention that one of the recently appointed trustees take on the role of Chairman later in 2021.

We are delighted to have been able to appoint new trustees who have brought additional skills to the board and are actively involved with the Charity.

The Charity advertises for trustees and volunteers in local media and on-line. Potential trustees are interviewed by two trustees and meet the Chief Officer. Suitable candidates, attend a trustee board meeting as an observer and, if willing to serve, are co-opted to the Board. Trustees co-opted during the year must resign at the next AGM and can stand for re-election. Once appointed trustees must retire after three years' service but may stand for re-election.

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2021

SECTION 3 - OBJECTS, POWERS, POLICIES AND FUNDING

Objects

The Charity is established for the provision of any charitable purpose for the benefit of the community in Gosport and surrounding areas by the advancement of education, protection and preservation of health and the relief of poverty, sickness and distress.

Powers

In furtherance of its purposes, the Charity is permitted by its constitution to provide centres for the supply of advice and guidance, engage in all forms of lawful fundraising and do all such other lawful things that promote or help to promote the objects.

Implementation of objectives

In setting objectives and planning activities the trustees have given serious consideration to the Charity Commission's general guidance on public benefit that is met by the Charity delivering on the following aims:

- to provide a free, impartial and confidential 'problem solving' service of information, advice, guidance and support to ensure that individuals do not suffer through ignorance of their rights and responsibilities, or of services available, or through an inability to express their needs effectively.
- to participate with other organisations in exercising a responsible influence on the local and national development of social policies and services.

Reserves and risks policies

The Charity's policy is to retain liquid resources in a General Fund of at least three months' operating expenditure to ensure that the Charity has the resources to withstand any financial setback, take advantage of an opportunity, or temporarily finance a restricted activity in advance of the receipt of the related grant income.

The trustees regularly review the risks to the Charity's operations and have put in place processes to address them. A specific risk register has been developed to track and manage those risks arising from the Covid-19 crisis over and above generic risks to our operations.

Funding

GBC has continued to support the Charity with an annual grant and with funding for a general advice service staffed by fully-trained volunteers, the Money Advice Matters homeless prevention service, and a Benefits Advocacy service. The Council has also provided funds to enable the Charity to support European Union citizens residing in the UK apply for Settled Status.

Macmillan Cancer Support via Citizens Advice Hampshire has continued to fund a part time caseworker to provide advice to cancer sufferers, their families and carers.

The Chancellor using LIBOR funds in conjunction with Citizens Advice provides funding to provide a face-to-face debt advice and financial capability service to veterans, emergency services personnel and their families in partnership with FirstLight Trust.

The Department of Work and Pensions in conjunction with Citizens Advice grants funding to provide a "Help to Claim" service for people applying for Universal Credit.

The Money Advice Service in conjunction with Citizens Advice has provided funds to recruit and train a debt specialist.

Hampshire and Isle of Wight Community Fund has funded a project, Pathways, to help people over 50 obtain employment.

Citizens Advice has provided funds to assist in improving phone and digital advice and for equipping remote workers with laptops.

The Charity has obtained other grants for projects as set out in the financial accounts.

Ongoing links are maintained with current and potential funding organisations to demonstrate the value of the services the Charity provides.

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2021

SECTION 4 - RESPONSIBILITIES OF TRUSTEES

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its net income or expenditure for that year. In preparing such statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time its financial position and to enable them to ensure the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SECTION 5 - PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS

Strategic planning

The Board periodically reviews strategy and annually updates its business plan to best meet the needs of the local community taking into account changes in the economic and legislative situation.

The operating environment

The last year has been dominated by the changes made necessary by the Covid-19 pandemic.

The demand for advice from residents of Gosport continues to be at a high level and, although a growing number of people are using the Citizens Advice website to obtain the information they need and solve their own problems, those with more complex needs require face-to-face help in our local office or assistance by phone.

Benefits are still the issue that most clients require help with. As mentioned above, following the roll-out of Universal Credit to Gosport, we have introduced a dedicated service to help people apply for this benefit.

We continue to see a significant increase in the number of issues each client needs help with. The complexity of the benefits system (made worse by many instances of poor administration by government authorities) causes real hardship for people. The professional advice we give resolves many of the issues.

Achievements in 2020/21

The Charity offered the following services to local people:

- A caseworker funded by Macmillan Cancer Support through Citizens Advice Hampshire who is dedicated to helping individuals and their families affected by cancer. Help is provided at hospitals, hospices, in people's homes and at other locations as well as at the Charity's premises. During lockdown, face-to-face delivery was achieved through use of digital channels.
- A service to provide advice to clients on energy related matters. This was funded by grants obtained by Citizens Advice from energy companies.
- Supermarket vouchers to give to residents in, or at risk of, food poverty funded through GBC's Food Partnership.

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2021

SECTION 5 - PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS (continued)

Achievements in 2020/21 (continued)

- An Information, Advice and Signposting service on non-clinical health and social care matters as part of the remit of Healthwatch Hampshire. The information we collect helps to identify where Health and NHS-funded Social Care requires improvement. This is funded by Citizens Advice Hampshire which, in partnership with another charity, delivers the services of Healthwatch Hampshire.
- Advice to tenants on their finances and money management to avoid homelessness and help them avoid getting into financial difficulties in the future.
- Face-to-face debt advice and a financial capability service to veterans, emergency services personnel and their families in partnership with FirstLight Trust. The face-to-face service was delivered using video technology and telephone during the periods of national lockdown.
- As mentioned above, support to European Union citizens applying for Settled Status.
- Advocacy support to people challenging Benefit decisions.
- The Pathways project, funded by means of a grant from the European Social Fund through the Hampshire and Isle of Wight Community Fund, to provide support to those aged 50+ back into employment.
-

In addition the Charity:

- Secured funding by way of a grant made by Citizens Advice in conjunction with the Money and Pensions Service to provide a full time trainee debt adviser to meet the expected increase in demand for debt advice.
- Installed new systems to enable staff to limit the number of people within the office at one time. This includes an electronic door entry system and the purchase of appointment scheduling software.
- Improved our IT operating system by moving away from an in-house server to a Cloud based system so as to facilitate remote working.
- Was successful in securing additional funding during the year to enable expansion of telephone advice and webchats.

Impact of Covid-19

Changes to working practices

The Charity's offices were closed to admission of clients on 25 March 2020 following the government's lockdown instructions. Rapid preparations had to be made by staff and volunteers working from home to provide alternative means to service clients instead of the normal face-to-face meetings. Where necessary we have provided paid and volunteer staff with the equipment they require to work from home. Much of the equipment used for home working was old and has been replaced using funding received from the Department of Business, Energy and Industrial Strategy via Citizens Advice.

Most paid staff have been able to work from home but, in some cases, they have requested and been granted a reduction in hours. We have prioritised the giving of advice over other activities whilst ensuring the safety and wellbeing of our paid and volunteer staff.

Some of our volunteer advisers have provided advice from home but about three-quarters have felt unable to do so putting more pressure on our paid staff who are juggling the competing demands of home and work helping clients by phone, video and email.

We continue to see a number of other organisations using our services to support their clients due to cut-backs elsewhere. We will continue to seek out opportunities to deliver our services in new and innovative ways that increase our visibility and accessibility to our clients.

Most of our revenue comes from grants so the impact on our income has been small. Where grant agreements required face-to-face in person contact with clients, we have agreed with funders that providing advice by phone and email is an acceptable alternative.

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2021

SECTION 5 - PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS (continued)

Impact of Covid-19 (continued)

Risk assessment and costs resulting from Covid-19

Since the lockdown, all of our staff worked from home until 6 July 2020. From then only essential staff and those unable to work from home regularly attend the Charity's offices. We have developed a specific risk register covering Covid-19 and implemented all of the appropriate requirements. In addition, we have conducted individual risk assessments and introduced the NHS Asymptomatic Test and Trace testing on all staff and volunteers before allowing them to attend the offices.

Re-opening of offices

To protect staff and clients following the re-opening of our offices, all face-to-face interviews were carried out by video so that the client was in a room on their own with the room being thoroughly cleaned before re-use. Only clients with pre-booked appointments are allowed to enter the office after being triaged for need and Covid-19 symptoms and appointments are staggered with a fixed 45-minute duration, thus minimising the chances of departing and arriving clients inadvertently breaching social distancing rules.

View of future needs and new ways of working

Looking forward we anticipate a growing need for advice, in particular as a result of increased unemployment. We are reactivating and enhancing our programme of recruiting and training volunteer advisers to meet this need.

During the lockdown we have learnt a lot about helping clients in different ways. The Charity will be continuing with some of these new ways of working that give benefits to clients, such as not having to travel to our offices or having problems addressed out of normal working hours. We will seek to exploit these opportunities to change and enhance our traditional ways of working and communications channels. Among the many positives to come out of this pandemic have been:

- the opportunity to test and have confidence in our business continuity planning.
- the, frankly humbling, determination of our team to continue to provide the best possible support to our community at the time of greatest need and in the face of challenging circumstances.
- the realisation that support to clients can be just as effectively provided via different technology channels as by the traditional face-to-face appointment.

Future considerations

Grant support and going concern

We are very grateful that despite the financial pressures facing it, GBC recognised the value of the service the Charity provides and has increased our core grant by 1.5% for 2021/22.

We had planned to obtain new grants to continue and grow the services we offer. We are still hopeful we will be successful but it is likely that the funding will be obtained later than hoped for. In the meantime, though the prudent management of resources over many years, we have the financial reserves that will enable us to continue the provision of our services.

In the event that there were to be a substantial reduction in Local Authority grant income for 2022/23, the Charity would be able to continue as a going concern by reducing costs and utilising reserves. These reserves are, of course finite. Just like individuals and the country as a whole, we will seek to replenish and maintain our reserves with a more informed view of the impact of any future disruption to life and livelihood of a similar magnitude.

Volunteer recruitment and funding

As a result of the pandemic, a significant number of volunteers have left the Charity and we will be conducting an enhanced recruitment and training programme to meet our needs. The additional costs to be incurred are expected to be covered by the remainder of the Covid-19 provision (see Note 9).

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2021

SECTION 6 - REVIEW OF TRANSACTIONS AND FINANCIAL POSITION

The Trustees are satisfied with the overall financial position of the Charity and that on a fund-by-fund basis the Charity's resources are sufficient and available to meet its current financial commitments, although new sources of funding will be sought to enable the Charity to expand the service that it offers.

In the year, the Charity had net income of £68,841 (2020: £52) and total funds of £287,587 (2020: £218,746). In addition, other income and expenditure specifically related to the consequences of the pandemic has arisen as explained in Note 9 to the financial accounts.

Designated funds totalling £131,106 (2020: £138,717) are maintained to ring-fence non-expendable funds or resources needed to cover prospective liabilities. The funds to cover prospective liabilities are reviewed by the Trustees in light of current circumstances each financial year and any change in them is recorded as a transfer to or from general fund.

Much of the Charity's incoming resources have conditions attached to them by the respective donors and are thus treated as restricted funds. Of the £255,432 received in the year (2020: £137,533), amounts totalling £49,427 (2020: £13,035) had not been spent at the balance sheet date and are carried forward for use in the ensuing financial year.

SECTION 7 - ACKNOWLEDGEMENTS AND EVALUATION OF CONTRIBUTIONS

Staff and volunteers

The Trustees recognise the exceptional pressures that have been placed on our workforce over the last year. The dedication of the paid staff and volunteers who continued to give advice and do more than asked has of them has enabled the Charity to provide the help so greatly needed by local people. We are particularly gratified to note that key services continued to be delivered to clients during the lockdown period. This has only been possible by paid staff and some volunteers working from home, juggling home-life and caring. We are very fortunate to have such a dedicated team, maintaining its professionalism, enthusiasm and flexibility in unprecedented circumstances. The team has been led by our Chief Officer, Valerie Kelly, whose outstanding commitment and work ethic continues to set an example for us all to follow.

Although the efforts of Citizens Advice Gosport cannot be precisely measured in isolation, based on a Treasury approved model the Trustees calculate that the financial benefit obtained for Gosport clients in 2020/21 amounted to £6.2m. The vast majority of this benefit comes from Central Government and is spent in the local area. The Trustees believe that this represents a valuable return to the Borough for the funding provided in this financial year.

Gosport Borough Council

The Trustees extend their grateful thanks to GBC for its responsiveness in funding the Charity's core services.

SECTION 8 - SMALL COMPANY PROVISIONS

The Trustees' Annual Report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Trustees,



Richard Mackay
Treasurer and Acting Chairman

29 July 2021

The Board of Trustees
Citizens Advice Gosport
Martin Snape House
96 Pavilion Way
St George Barracks
Gosport
Hampshire PO12 1GE

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF
CITIZENS ADVICE GOSPORT (Limited by Guarantee)

I report to the charity trustees on my examination of the financial accounts of the Company for the year ended 31 March 2021 which are set out on pages 11 to 23.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the Company 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 for this year 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

The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention that gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act; or,
- the accounts do not accord with such records; or,
- the accounts do not comply with the relevant accounting requirements under 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,
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no 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.


.....
G K Hicks FCA DChA

29 July 2021

Wood, Hicks & Co Ltd.
Chartered Accountants and Registered Auditors
Units 1-2 Warrior Court
9-11 Mumby Road
Gosport
Hampshire PO12 1BS

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

BALANCE SHEET

31 March 2021

| | Note | <u>2021</u> £ | <u>2020</u> £ |
|---|------|------------------------|------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 5 | <u>41,147</u> | <u>48,085</u> |
| CURRENT ASSETS | | | |
| Debtors | 6 | 5,662 | 17,876 |
| Cash at bank and in hand | 7 | <u>267,462</u> | <u>173,041</u> |
| | | 273,124 | 190,917 |
| CREDITORS: Amounts falling due within one year | 8 | <u>(19,892)</u> | <u>(10,256)</u> |
| NET CURRENT ASSETS | | <u>253,232</u> | <u>180,661</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 294,379 | 228,746 |
| PROVISION FOR LIABILITIES AND CHARGES | 9 | <u>6,792</u> | <u>10,000</u> |
| NET ASSETS | 21 | <u><u>£287,587</u></u> | <u><u>£218,746</u></u> |
| REPRESENTED BY: | | | |
| TOTAL FUNDS | 10 | | |
| Unrestricted funds | | 238,160 | 205,711 |
| Restricted funds | | <u>49,427</u> | <u>13,035</u> |
| FUND BALANCES AT 31 MARCH, | | <u><u>£287,587</u></u> | <u><u>£218,746</u></u> |

STATEMENTS OF THE TRUSTEES

For the year ending 31 March 2021, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 (the Act) relating to small companies.

The members have not required the Company to obtain an audit of its financial accounts for the year in question in accordance with Section 476 of the Act.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial accounts were approved by the Board of Trustees and authorised for issue on 29 July 2021 and signed on its behalf by:



J Richard Mackay

Treasurer and
Acting Chairman

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)

Year ended 31 March 2021

| | Note | Year ended 31 March 2021 | | | Year ended 31 March 2020 | | |
|---|------|------------------------------|----------------------------|---------------------|------------------------------|----------------------------|---------------------|
| | | Unrestric- ted funds £ | Restrict- ed funds £ | Total funds £ | Unrestric- ted funds £ | Restrict- ed funds £ | Total funds £ |
| INCOME FROM: | | | | | | | |
| Donations | 11 | 110,539 | | 110,539 | 105,836 | | 105,836 |
| Charitable activities | 12 | 9,655 | 255,432 | 265,087 | 3,830 | 137,533 | 141,363 |
| Other income | | 329 | | 329 | 167 | | 167 |
| Investments: deposit interest | | 1,053 | | 1,053 | 1,236 | | 1,236 |
| | | | | | | | |
| Total income | | 121,576 | 255,432 | 377,008 | 111,069 | 137,533 | 248,602 |
| | | | | | | | |
| EXPENDITURE ON: | | | | | | | |
| Charitable activities | 13 | 89,127 | 219,040 | 308,167 | 104,822 | 133,728 | 238,550 |
| Provision for charges relating to Covid-19 pandemic | 9 | | | - | 10,000 | | 10,000 |
| | | | | | | | |
| Total expenditure | | 89,127 | 219,040 | 308,167 | 114,822 | 133,728 | 248,550 |
| | | | | | | | |
| NET INCOME/(EXPENDITURE) BEFORE TAXATION | | 32,449 | 36,392 | 68,841 | (3,753) | 3,805 | 52 |
| | | | | | | | |
| TAX ON ACTIVITIES | | | | | | | |
| Corporation tax | | | | - | | | - |
| | | | | | | | |
| NET INCOME/(EXPENDITURE) AFTER TAXATION | | 32,449 | 36,392 | 68,841 | (3,753) | 3,805 | 52 |
| | | | | | | | |
| TRANSFER BETWEEN FUNDS | | | | | | | |
| | | | | - | | | - |
| | | | | | | | |
| NET MOVEMENT IN FUNDS | | 32,449 | 36,392 | 68,841 | (3,753) | 3,805 | 52 |
| | | | | | | | |
| FUND BALANCES | | | | | | | |
| Total funds brought forward | 10 | 205,711 | 13,035 | 218,746 | 209,464 | 9,230 | 218,694 |
| | | | | | | | |
| TOTAL FUNDS CARRIED FORWARD | 10 | £238,160 | £ 49,427 | £287,587 | £205,711 | £ 13,035 | £218,746 |

The notes on pages 13 - 23 form part of these accounts.

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 1 - LEGAL STATUS OF CITIZENS ADVICE GOSPORT

The Charity is incorporated in England and Wales as a company limited by guarantee and not having a share capital. Its registered office is Martin Snape House, 96 Pavilion Way, St George Barracks, Gosport, Hampshire, PO12 1GE.

The Charity is registered under the Charities Act 2011 as a Public Benefit Entity. It is established for the promotion of any charitable purpose for the benefit of the community in Gosport and surrounding areas by the advancement of education, protection and preservation of health, and the relief of poverty, sickness and distress.

NOTE 2 - ACCOUNTING POLICIES

(a) Accounting policies and standards

The financial accounts are prepared under the historical cost convention in accordance with the:

- Charities (Accounts and Reports) Regulations 2008;
- Financial Reporting Standard 102 (FRS 102);
- Companies Act 2006 relating to small companies; and,
- Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 (the SORP).

The Charity does not meet the SORP definition of a 'larger charity' and has opted not present a Statement of Cash Flows.

(b) Basis of preparation of the financial accounts

The accounts have been prepared on the basis of historical cost and the accruals concept to show a true and fair view of the Charity's financial position and activities.

The accounts are expressed in pounds sterling, rounded to the nearest pound and include all the assets and liabilities under the control of the Trustees of Citizens Advice Gosport.

Grants and donations received for specific projects are treated as restricted funds for use only in connection with the specified purposes.

(c) Going concern

The Charity's financial accounts are prepared on the going concern basis of accounting unless the Trustees intend to cease operations or have no realistic alternative but to do so. In assessing whether the going concern basis of accounting is appropriate, the Trustees take into account all available information about the future, which is at least, but not limited to, twelve months from the date when the financial accounts are authorised for issue.

(d) Tangible fixed assets and depreciation

Assets which can be used for more than one year with an individual cost exceeding £1,000 are capitalised at cost. Lesser amounts are charged to the SOFA as incurred. Depreciation is calculated to write off these assets over their estimated useful lives on the following basis:

| | | |
|------------------------|-----|---------------|
| Leasehold premises | 5% | straight line |
| Leasehold improvements | 10% | straight line |
| Electronic equipment | 25% | straight line |

(e) Debtors

Debtors are stated at the amounts due to the Charity at the balance sheet date. Prepayments are recorded for the proportion of time-based expenditures attributable to the ensuing year.

(f) Cash and cash equivalents

This caption represents the amounts held in bank current accounts and cash at the balance sheet date together with bank deposits on less than 90 days' notice.

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 2 - ACCOUNTING POLICIES (continued)

(g) Liabilities

Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not to occur under a legal or constructive obligation committing the Charity to pay out resources. Creditors that are current liabilities are recognised at the settlement amount expected to be paid at the balance sheet date.

(h) Provision for liabilities and charges

When the Charity is aware of circumstances at the balance sheet date that are likely to result in an outflow of economic resources but the timing or amount of such outflow is uncertain, a provision for liabilities and charges is made according to the best estimates of the Trustees at the date the financial accounts are approved for issue.

(i) Funds

Grants and donations received for non-specific purposes or general funding are available for utilisation at the discretion of the Trustees and are dealt with through the General Fund.

Certain designated funds (see Note 3) have been created by the Trustees to ring-fence resources that are either not readily expendable or needed to cover possible future expenditures that cannot be recognised as liabilities under policies (g) or (h) above.

Grants and donations received for specific charitable projects are treated as restricted funds available only for use on such specified projects. Deficits on restricted funds are carried forward to the extent that the Trustees are satisfied that future funding will cover such deficits on a last-in-first-out basis.

(j) Income recognition

Income is brought into account when it is more likely than not that the economic benefit will accrue to the Charity. A donation/grant received in advance of the expenditure it is intended to fund is recognised on receipt unless that donation/grant is subject to performance-related or other conditions that prevent immediate income recognition. Income received which cannot be recognised at the balance sheet date is deferred as a current liability.

Individual amounts classified as Other Income will be disclosed separately if they are considered to be material.

Grants that become receivable on the occurrence of a specified future event are recognised in the financial accounts when that specified event has occurred and all the grantor's requirements associated with it have been complied with.

Investment income representing bank deposit interest is recognised in the year in which it is earned.

(k) Gifts-in-kind and intangible income

Tangible assets received as gifts for use by the Charity with a market value of not less than £500 are treated as incoming resources at their actual or estimated value including VAT where appropriate at the time the gift is made. Gifts of fixed assets are correspondingly capitalised in accordance with policy (d) above. Individual donations of goods with a value of less than £500 are not accounted for.

Donated services are recognised as incoming resources insofar as another party is bearing the financial cost of the resources supplied and the benefit is quantifiable and measurable. An equivalent cost is recorded under the appropriate expenditure caption in the Statement of Financial Activities.

(l) Expenditure

Expenditure is recognised when a liability is incurred or a constructive obligation arises that results in payment being more likely than not to occur.

(m) Value added tax (VAT)

Since the Charity is not registered for VAT, the cost of all input VAT is included with the expense to which it relates.

(n) Pension commitments

The Charity operates defined contribution pension arrangements for certain staff. These contributions are charged as expenditure when they fall due and are invested separately from the Charity's assets.

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 2 - ACCOUNTING POLICIES (continued)

(o) **Allocation and analysis of charitable support and administrative charges**

Central expenditures for charitable support and administration are partly met through core funding and partly from attributions to restricted funds for centrally-borne costs the amounts of which are normally negotiated with the respective funders. As shown in Notes 10 and 13, the indirect costs charged to restricted funds represent spending on charitable support while the remaining charges represent general administrative costs. Support charges are based upon an appropriate proportion of the cost of staff salaries and overheads incurred that are indirectly attributable to the Charity's restricted activities.

(p) **Corporation tax**

The Charity is exempted by tax law from liability to corporation tax on its operating surpluses and investment income whilst it pursues its charitable objectives.

NOTE 3 - NATURE AND PURPOSE OF FUNDS

Designated funds

Funds have been designated by the Trustees to ring-fence resources to meet the identified needs and risks to which the Charity is susceptible.

(a) Leasehold premises and improvements

Funds representing the carrying value of the investment in the Charity's operating premises.

(b) Leasehold dilapidations and refurbishment

Funds set aside for making good dilapidations to the leasehold premises and refitting the offices.

(c) Staff recruitment and rationalisation

Funds set aside for future staff recruitment and rationalisation costs.

(d) Business continuity

To enable a controlled wind-down if specific grants are not renewed and provide bridging resources to enable alternative funding to be sourced.

Restricted funds

The principal project funds listed below are restricted funds the income for which is provided by contributions shown in Note 12. Their purposes are to provide the following services and support:

(e) Money Advice Matters

Provision of a money advice and homeless prevention service to individuals referred by the Housing Department of Gosport Borough Council.

(f) MoneyWatch

Delivery of a face-to-face debt advice and financial capability service to veterans, emergency services personnel and their families in partnership with FirstLight Trust funded by the Chancellor using LIBOR funds in conjunction with Citizens Advice.

(g) Citizens Advice Hampshire in partnership with Macmillan Cancer Support

Provision of advice to cancer sufferers, their families and carers.

(h) Energy Advice Programme

Provision of face-to-face help to enable people to save money on their energy bills including assisting them to change suppliers.

(i) Help to Claim

Provision of face to face and digital support to help people apply for Universal Credit.

(j) Benefits Advocacy

Provision of a specialised welfare benefits service to Gosport residents who need help to make and manage their welfare benefit claims.

(k) Settled Status

To assist European Union citizens resident in the UK to apply for settled status.

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NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 3 - NATURE AND PURPOSE OF FUNDS (continued)

Restricted funds (continued)

- (l) Pathways
Training and support to help people over 50 years old obtain employment.
- (m) Phone and digital support
Improving phone and digital advice provision.
- (n) IT Hardware
Equipping staff with laptops to enable home and remote working funded by Citizens Advice.
- (o) Debt Specialist
Recruiting and training a debt specialist funded by the Money Advice Service in conjunction with Citizens Advice.

NOTE 4 - CRITICAL JUDGEMENTS AND ESTIMATION UNCERTAINTIES

Judgements

No judgements have been made by the Trustees that would have a significant effect on the amounts recognised in these financial accounts other than the continued maintenance of designated funds (see Notes 3 and 10) and the estimation uncertainty below.

Estimations

The key source of estimation uncertainty that comports a significant risk to the carrying value of assets or liabilities within the next financial year is the cost of dealing with all the Charity's operational issues arising from the Covid-19 pandemic. In 2019/20 the trustees created a provision for liabilities and charges of £10,000 to cover Covid-19 related costs. During 2020/21 specific donations received and charges incurred that affect this provision are set out in Note 9. The net unspent balance of £6,792 has been retained at 31 March 2021 to cover estimated future Covid-19 costs. Primarily, these costs are expected to be incurred in the recruitment and training of new volunteers following significant depletion in their numbers during the pandemic.

NOTE 5 - TANGIBLE FIXED ASSETS

| | 2021 | | | 2020 | | |
|-------------------------------------|---|------------------------------|------------|---|------------------------------------|------------|
| | Leasehold premises and imp- rovements £ | Electronic equipment £ | Total £ | Leasehold premises and imp- rovements £ | Furniture and equipment £ | Total £ |
| Cost or valuation | | | | | | |
| Balance at beginning of year | 169,496 | 4,148 | 173,644 | 169,496 | 2,760 | 172,256 |
| Additions in the year | | 2,280 | 2,280 | | 1,388 | 1,388 |
| Disposals | | | - | | | - |
| Balance at 31 March, | 169,496 | 6,428 | 175,924 | 169,496 | 4,148 | 173,644 |
| Depreciation and impairments | | | | | | |
| Balance at beginning of year | 123,832 | 1,727 | 125,559 | 116,221 | 690 | 116,911 |
| Charge for year | 7,611 | 1,607 | 9,218 | 7,611 | 1,037 | 8,648 |
| Elimination on disposals | | | - | - | - | - |
| Balance at 31 March, | 131,443 | 3,334 | 134,777 | 123,832 | 1,727 | 125,559 |
| Net book value | | | | | | |
| At 31 March, | £ 38,053 | £3,094 | £ 41,147 | £ 45,664 | £ 2,421 | £ 48,085 |

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 6 - DEBTORS

| | <u>2021</u> | <u>2020</u> |
|--------------------------------|---------------|----------------|
| | £ | £ |
| Trade debtors | 5,247 | 17,876 |
| Prepayments and accrued income | 415 | - |
| | <u>£5,662</u> | <u>£17,876</u> |

NOTE 7 - CASH AND CASH EQUIVALENTS

| | <u>2021</u> | <u>2020</u> |
|---|-----------------|-----------------|
| | £ | £ |
| Bank current account - non-interest earning | 47,461 | 17,795 |
| Easy Access accounts - interest earning | 60,376 | 155,169 |
| 35 day notice accounts - interest earning | 159,601 | - |
| Cash in hand | 24 | 77 |
| | <u>£267,462</u> | <u>£173,041</u> |

NOTE 8 - CREDITORS: Amounts falling due within one year

| | <u>2021</u> | <u>2020</u> |
|------------------------------|----------------|----------------|
| | £ | £ |
| Trade creditors | 3,657 | 141 |
| Taxation and Social Security | 5,624 | 3,546 |
| Other creditors | 106 | 128 |
| Accrued charges | 10,505 | 6,441 |
| | <u>£19,892</u> | <u>£10,256</u> |

NOTE 9 - PROVISION FOR LIABILITIES AND CHARGES

Provision for costs to be incurred as a consequence of the Covid-19 pandemic

Movement on provision in year

| | <u>2021</u> | <u>2020</u> |
|--|----------------|----------------|
| | £ | £ |
| Balance brought forward | 10,000 | - |
| Provision made in year | - | 10,000 |
| Specific grants and donations received | 1,100 | - |
| Amounts expended: | | |
| Equipment expended - fans for ventilation | (2,500) | - |
| Door opening and intercom system | (2,280) | - |
| Hygiene supplies, sanitisers and dispensers | (1,129) | - |
| Other expenditure | (109) | - |
| Door opening and intercom system capitalised | 2,280 | - |
| Depreciation of door opening and intercom system | (570) | - |
| Balance carried forward | <u>£ 6,792</u> | <u>£10,000</u> |

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 10 - TOTAL FUNDS

Movement in year ended 31 March 2021

| | Balances brought forward £ | Incoming resources £ | Direct resources expended £ | Allocated support costs £ | Transfers £ | Balances carried forward £ |
|--|-------------------------------------|----------------------------|--------------------------------------|------------------------------------|----------------|-------------------------------------|
| Unrestricted | | | | | | |
| General fund | 66,994 | 121,576 | (185,504) | 103,988 | - | 107,054 |
| Designated funds: | | | | | | |
| Leasehold premises and related improvements | 45,664 | | (7,611) | | | 38,053 |
| Leasehold dilapidations and refurbishment | 49,053 | | | | | 49,053 |
| Staff recruitment and rationalisation | 20,500 | | | | | 20,500 |
| Business continuity | 23,500 | | | | | 23,500 |
| | 138,717 | - | (7,611) | - | - | 131,106 |
| | 205,711 | 121,576 | (193,115) | 103,988 | - | 238,160 |
| Restricted | | | | | | |
| Money Advice Matters | - | 31,500 | (11,600) | (19,900) | | - |
| Benefits Advocacy | 5,697 | 20,000 | (17,854) | 489 | | 8,332 |
| Citizens Advice Hampshire in partnership with Macmillan Cancer Support | - | 18,387 | (14,846) | (3,541) | | - |
| Pathways | | 18,000 | (7,661) | (576) | | 9,763 |
| Phone & Digital support | | 38,000 | (12,635) | (10,365) | | 15,000 |
| Debt specialist | | 16,640 | (9,734) | (6,087) | | 819 |
| Energy Advice Programme | - | 1,680 | | (1,680) | | - |
| Help to Claim | 2,178 | 44,436 | (14,712) | (31,901) | | - |
| IT Hardware | | 12,932 | (12,932) | | | - |
| MoneyWatch | | 32,215 | (12,973) | (9,422) | | 9,820 |
| Settled Status | 4,640 | 21,642 | (105) | (21,005) | | 5,173 |
| Defibrillator | 520 | | | | | 520 |
| | 13,035 | 255,432 | (115,052) | (103,988) | - | 49,427 |
| | <u>£218,746</u> | <u>£377,008</u> | <u>£(308,167)</u> | <u>£ -</u> | <u>£ -</u> | <u>£287,587</u> |

CITIZENS ADVICE GOSPORT
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 10 - TOTAL FUNDS (continued)

Movement in year ended 31 March 2020

| | Balances brought forward £ | Incoming resources £ | Direct resources expended £ | Allocated support costs £ | Transfers £ | Balances carried forward £ |
|--|-------------------------------------|----------------------------|--------------------------------------|------------------------------------|----------------|-------------------------------------|
| Unrestricted | | | | | | |
| General fund | 63,136 | 111,069 | (158,868) | 51,657 | - | 66,994 |
| Designated funds: | | | | | | |
| Leasehold premises and related improvements | 53,275 | | (7,611) | | | 45,664 |
| Leasehold dilapidations and refurbishment | 49,053 | | | | | 49,053 |
| Staff recruitment and rationalisation | 20,500 | | | | | 20,500 |
| Business continuity | 23,500 | | | | | 23,500 |
| | 146,328 | - | (7,611) | - | - | 138,717 |
| | 209,464 | 111,069 | (166,479) | 51,657 | - | 205,711 |
| Restricted | | | | | | |
| Money advice matters | - | 31,500 | (22,191) | (9,309) | | - |
| Benefits Advocacy | - | 10,000 | (4,303) | | | 5,697 |
| Citizens Advice Hampshire in partnership with Macmillan Cancer Support | - | 17,929 | (14,398) | (3,531) | | - |
| Energy Advice Programme | - | 4,920 | | (4,920) | | - |
| Help to Claim | - | 42,576 | (22,548) | (20,028) | | - |
| MoneyWatch | 8,710 | 20,015 | (15,163) | (11,384) | | 2,178 |
| Settled Status | - | 10,593 | (3,468) | (2,485) | | 4,640 |
| Defibrillator | 520 | | | | | 520 |
| | 9,230 | 137,533 | (82,071) | (51,657) | - | 13,035 |
| | £218,694 | £248,602 | £(248,550) | £ - | £ - | £218,746 |

NOTE 11 - DONATIONS

| | <u>Year ended 31 March 2021</u> | | | <u>Year ended 31 March 2020</u> | | |
|----------------------------------|---------------------------------|-------------------------------|------------------------|---------------------------------|-------------------------------|------------------------|
| | <u>Unrestric- ted funds</u> | <u>Restrict- ed funds</u> | <u>Total funds</u> | <u>Unrestric- ted funds</u> | <u>Restrict- ed funds</u> | <u>Total funds</u> |
| | £ | £ | £ | £ | £ | £ |
| <u>Monetary</u> | | | | | | |
| Gosport Borough Council: | | | | | | |
| Core funding | 108,670 | | 108,670 | 103,890 | | 103,890 |
| Broadband grant: Citizens Advice | | | - | 250 | | 250 |
| Miscellaneous donations | 869 | | 869 | 696 | | 696 |
| <u>Intangible</u> | | | | | | |
| Independent examiner's fees | 1,000 | | 1,000 | 1,000 | | 1,000 |
| | £110,539 | £ - | £110,539 | £105,836 | £ - | £105,836 |

CITIZENS ADVICE GOSPORT
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NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 12 - INCOME FROM CHARITABLE ACTIVITIES

| | Year ended 31 March 2021 | | | Year ended 31 March 2020 | | |
|--|--------------------------|-----------------------|-----------------|--------------------------|-----------------------|-----------------|
| | Unrestric- ted funds | Restrict- ed funds | Total funds | Unrestric- ted funds | Restrict- ed funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Citizens Advice Hampshire in partnership with Macmillan Cancer Support | | 18,387 | 18,387 | | 17,929 | 17,929 |
| Money Advice Matters | | 31,500 | 31,500 | | 31,500 | 31,500 |
| Citizens Advice Hampshire: | | | | | | |
| Healthwatch | 4,150 | | 4,150 | 2,000 | | 2,000 |
| Gamble Support | 475 | | 475 | | | - |
| Energy Advice Programme | | 1,680 | 1,680 | | 4,920 | 4,920 |
| Hate crime | | | | 90 | | 90 |
| Help to Claim | | 44,436 | 44,436 | | 42,576 | 42,576 |
| Make Every Contact Count | 1,760 | | 1,760 | 1,140 | | 1,140 |
| MoneyWatch | | 32,215 | 32,215 | | 20,015 | 20,015 |
| Benefits advocacy | | 20,000 | 20,000 | | 10,000 | 10,000 |
| Settled Status | | 21,642 | 21,642 | | 10,593 | 10,593 |
| Restorative Solutions | | | - | 600 | | 600 |
| U Benefit | 3,000 | | 3,000 | | | - |
| Home & Well | 270 | | 270 | | | - |
| Pathways | | 18,000 | 18,000 | | | - |
| Phone & Digital support | | 38,000 | 38,000 | | | - |
| IT Hardware | | 12,932 | 12,932 | | | - |
| Money Advice Service | | 16,640 | 16,640 | | | - |
| | <u>£9,655</u> | <u>£255,432</u> | <u>£265,087</u> | <u>£3,830</u> | <u>£137,533</u> | <u>£141,363</u> |

NOTE 13 - EXPENDITURE ON CHARITABLE ACTIVITIES

| | Year ended 31 March 2021 | | | Year ended 31 March 2020 | | |
|---------------------------------------|--------------------------|-----------------------|-----------------|--------------------------|-----------------------|-----------------|
| | Unrestric- ted funds | Restrict- ed funds | Total funds | Unrestric- ted funds | Restrict- ed funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Payroll and related costs (Note 14) | 153,319 | 100,157 | 253,476 | 112,049 | 80,728 | 192,777 |
| Occupancy expenses (Note 15) | 12,645 | 650 | 13,295 | 16,817 | 4,068 | 20,885 |
| Personnel expenses (Note 16) | 635 | 106 | 741 | 5,319 | 786 | 6,105 |
| Office and general expenses (Note 17) | 26,516 | 14,139 | 40,655 | 17,991 | 792 | 18,783 |
| | <u>193,115</u> | <u>115,052</u> | <u>308,167</u> | <u>152,176</u> | <u>86,374</u> | <u>238,550</u> |
| Reallocation of support costs | (103,988) | 103,988 | - | (47,354) | 47,354 | - |
| | <u>£ 89,127</u> | <u>£219,040</u> | <u>£308,167</u> | <u>£104,822</u> | <u>£133,728</u> | <u>£238,550</u> |

CITIZENS ADVICE GOSPORT
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NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 14 - PAYROLL AND RELATED COSTS

| | Year ended 31 March 2021 | | | Year ended 31 March 2020 | | |
|-----------------------------|--------------------------|-----------------------|-----------------|--------------------------|-----------------------|-----------------|
| | Unrestric- ted funds | Restrict- ed funds | Total funds | Unrestric- ted funds | Restrict- ed funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Gross pay | | | | | | |
| Managerial & administration | 85,425 | - | 85,425 | 81,690 | | 81,690 |
| Advice and training | 58,902 | 92,785 | 151,687 | 22,498 | 77,167 | 99,665 |
| | <u>144,327</u> | <u>92,785</u> | <u>237,112</u> | <u>104,188</u> | <u>77,167</u> | <u>181,355</u> |
| Other payroll cost | | | | | | |
| National insurance | 7,344 | 5,887 | 13,231 | 6,891 | 2,479 | 9,370 |
| Pension contributions | 1,648 | 1,485 | 3,133 | 970 | 1,082 | 2,052 |
| | <u>£153,319</u> | <u>£100,157</u> | <u>£253,476</u> | <u>£112,049</u> | <u>£80,728</u> | <u>£192,777</u> |

NOTE 15 - OCCUPANCY EXPENSES

| | Year ended 31 March 2021 | | | Year ended 31 March 2020 | | |
|-------------------------------|--------------------------|-----------------------|----------------|--------------------------|-----------------------|----------------|
| | Unrestric- ted funds | Restrict- ed funds | Total funds | Unrestric- ted funds | Restrict- ed funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Rent and room hire | | 650 | 650 | 221 | 4,058 | 4,279 |
| Service charges & maintenance | 1,176 | | 1,176 | 2,893 | 10 | 2,903 |
| Water and sewerage | 565 | | 565 | 724 | | 724 |
| Heat and lighting | 1,366 | | 1,366 | 2,952 | | 2,952 |
| Cleaning | 1,580 | | 1,580 | 2,069 | | 2,069 |
| Amortisation and depreciation | 7,958 | | 7,958 | 7,958 | | 7,958 |
| | <u>£12,645</u> | <u>£650</u> | <u>£13,295</u> | <u>£16,817</u> | <u>£4,068</u> | <u>£20,885</u> |

NOTE 16 - PERSONNEL EXPENSES

| | Year ended 31 March 2021 | | | Year ended 31 March 2020 | | |
|--|--------------------------|-----------------------|----------------|--------------------------|-----------------------|----------------|
| | Unrestric- ted funds | Restrict- ed funds | Total funds | Unrestric- ted funds | Restrict- ed funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Citizens Advice Annual Conference | | | - | 1,036 | | 1,036 |
| Recruitment | 391 | 88 | 479 | 253 | 218 | 471 |
| Travel expenses (net of accrual no longer required) | (635) | | (635) | 1,949 | 568 | 2,517 |
| Training | 100 | | 100 | 308 | | 308 |
| Medical and hygiene expenses | 510 | 18 | 528 | 559 | | 559 |
| Hospitality & staff welfare | 269 | | 269 | 1,214 | | 1,214 |
| | <u>£635</u> | <u>£106</u> | <u>£741</u> | <u>£5,319</u> | <u>£786</u> | <u>£6,105</u> |

CITIZENS ADVICE GOSPORT
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NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 17 - OFFICE AND GENERAL EXPENSES

| | Year ended 31 March 2021 | | | Year ended 31 March 2020 | | |
|---------------------------------------|--------------------------|-----------------------|----------------|--------------------------|-----------------------|----------------|
| | Unrestric- ted funds | Restrict- ed funds | Total funds | Unrestric- ted funds | Restrict- ed funds | Total funds |
| | £ | £ | £ | £ | £ | £ |
| Printing and stationery | 1,599 | | 1,599 | 2,022 | 448 | 2,470 |
| Equipment repairs and renewals | 11,800 | 12,932 | 24,732 | 2,827 | | 2,827 |
| Promotional activity | 10 | | 10 | 838 | 20 | 858 |
| Subscriptions | 162 | | 162 | 682 | | 682 |
| Citizens Advice fees and publications | 3,470 | 72 | 3,542 | 2,763 | 96 | 2,859 |
| Postage and telephone | 3,331 | 345 | 3,676 | 2,283 | 228 | 2,511 |
| Insurance | 1,725 | | 1,725 | 1,495 | | 1,495 |
| IT Support | 1,050 | | 1,050 | 1,590 | | 1,590 |
| Software and IT licences | 780 | 710 | 1,490 | 176 | | 176 |
| Depreciation of IT equipment | 690 | | 690 | 690 | | 690 |
| Support services | 576 | | 576 | 576 | | 576 |
| Miscellaneous expenses | 310 | 80 | 390 | 679 | | 679 |
| Governance costs: | | | | | | |
| - AGM and statutory fees | 13 | | 13 | 370 | | 370 |
| - Independent examiner's fees | 1,000 | | 1,000 | 1,000 | | 1,000 |
| | <u>£26,516</u> | <u>£14,139</u> | <u>£40,655</u> | <u>£17,991</u> | <u>£792</u> | <u>£18,783</u> |

NOTE 18 - OTHER PERSONNEL INFORMATION

| | Year ended 31 March 2021 | | | Year ended 31 March 2020 | | |
|--|--------------------------|----------------------|----------|--------------------------|----------------------|----------|
| | Managerial and admin | Advice & training | Total | Managerial and admin | Advice & training | Total |
| Average number of staff employed during year | <u>2</u> | <u>7</u> | <u>9</u> | <u>3</u> | <u>4</u> | <u>7</u> |

No individual employee's emoluments exceeded £60,000 p.a. (2019: £60,000).

No trustees, nor anyone connected with them, received any remuneration in connection with their services as trustees of the Charity during the year.

The Trustees control and manage the Charity and make all strategic decisions in relation to its activities. Day-to-day operational matters are delegated to the Charity's employed Chief Officer but she is required to refer to the Trustees in respect of any key decisions to be made. Accordingly, the Trustees do not consider that any member of staff meets the definition of key management personnel referred to in the SORP.

NOTE 19 - STAFF, VOLUNTEER AND TRUSTEE EXPENSES

No trustee received reimbursements of expenses for travel expenses incurred in carrying out their duties as a trustee of the Charity (2020: £143).

NOTE 20 - RELATED PARTY TRANSACTIONS

The Charity did not engage in any transactions with related parties or anyone connected with them during the year (2020: None).

CITIZENS ADVICE GOSPORT
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NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 21 - ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | 2021 | | | 2020 | | |
|---|-----------------------|-------------------------------|------------------------|-----------------------|-------------------------------|------------------------|
| | Fixed assets £ | Net current assets £ | Net assets £ | Fixed assets £ | Net current assets £ | Net assets £ |
| Unrestricted | | | | | | |
| General fund | 3,094 | 103,960 | 107,054 | 2,421 | 64,573 | 66,994 |
| Designated funds: | | | | | | |
| - Leasehold premises and improvements | 38,053 | | 38,053 | 45,664 | | 45,664 |
| - Leasehold dilapidations and refurbishment | | 49,053 | 49,053 | | 49,053 | 49,053 |
| - Staff recruitment and rationalisation | | 20,500 | 20,500 | | 20,500 | 20,500 |
| - Business continuity | | 23,500 | 23,500 | | 23,500 | 23,500 |
| | <u>41,147</u> | <u>197,013</u> | <u>238,160</u> | <u>48,085</u> | <u>157,626</u> | <u>205,711</u> |
| Restricted | | | | | | |
| Benefits advocacy | | 8,332 | 8,332 | | 5,697 | 5,697 |
| MoneyWatch | | 9,820 | 9,820 | | 2,178 | 2,178 |
| Settled Status | | 5,173 | 5,173 | | 4,640 | 4,640 |
| Defibrillator | | 520 | 520 | | 520 | 520 |
| Phone & Digital Support | | 15,000 | 15,000 | | | - |
| Pathways | | 9,763 | 9,763 | | | - |
| Money Advice Service | | 819 | 819 | | | - |
| | <u>-</u> | <u>49,427</u> | <u>49,427</u> | <u>-</u> | <u>13,035</u> | <u>13,035</u> |
| TOTAL FUNDS AT 31 MARCH 2021 | <u><u>£41,147</u></u> | <u><u>£246,440</u></u> | <u><u>£287,587</u></u> | <u><u>£48,085</u></u> | <u><u>£170,661</u></u> | <u><u>£218,746</u></u> |

NOTE 22 - GOING CONCERN

The Charity is dependent upon receiving core funding each year representing just under 30% of its income from all sources from Gosport Borough Council. The funding is expected to be received in future years but the amount is not guaranteed and, therefore, the Trustees consider that the designated Business Continuity Fund referred to in note 3(d) continues to be required. The Trustees are aware that the economic consequences of the Covid-19 pandemic may create conditions where funding for a range of services is difficult to secure. However, based on the information currently available and the monetary assets and human resources at the Charity's disposal, the Trustees believe that the Charity is a going concern and will remain so for a period of at least one year from the date that these financial accounts are approved for issue by the Trustees.

NOTE 23 - RECLASSIFICATIONS

Certain corresponding figures for the previous financial year have been reclassified to conform to current year presentation.