

CITIZENS ADVICE HAMPSHIRE  
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT  
and  
UNAUDITED FINANCIAL ACCOUNTS

31 March 2022

Company registration number: 6435678

Charity registration number: 1122695

CITIZENS ADVICE HAMPSHIRE  
(Limited by Guarantee)

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Year ended 31 March 2022

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**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS**

**Year ended 31 March 2022**

**THE CHARITY**

Registered name : Citizens Advice Hampshire  
Legal status : Company Limited by Guarantee  
Registered address : Units 1-2 Warrior Court  
9-11 Mumby Road  
Gosport  
Hampshire  
PO12 1BS  
Company registration no. : 6435678  
Registered charity no. : 1122695  
Website : www.citahants.org

**CHARITY TRUSTEES DURING YEAR**

**Elected Officers**

Chairman : Robert Morrison  
Honorary Treasurer : Richard Mackay

**Other Trustees**

Alexis Bouras (resigned 4 November 2021), Stephen Bowden, Richard Eade (resigned 7 October 2022), James Gault, John Keating, Andrew Levey (resigned 31 March 2022), Glynne Miles, David Rees (resigned 1 February 2022), Martin Stern, Andrea Wooldridge (resigned 1 February 2022), Kevin Wright (resigned 14 July 2021), Thomas Downes (appointed 29 March 2022).

**COMPANY SECRETARY** : Paul Bright (resigned 14 July 2021)  
: Jo Hillier (from 15 July 2021 until 18 July 2022)  
: Robyn Kohler (from 18 July 2022)

**CHIEF EXECUTIVE** : Paul Bright (to 30 June 2021)  
: Jo Hillier (from 1 July 2021 until 21 July 2022)  
: Robyn Kohler (from 21 July 2022)

**PROFESSIONAL ADVISERS**

Principal banker : CAF Bank Ltd. 25 Kings Hill Avenue, Kings Hill,  
West Malling, Kent ME19 4JQ

Independent examiner : D Clarke ACA, Director, Wood Hicks & Co Ltd,  
Chartered Accountants, Units 1-2 Warrior Court,  
9-11 Mumby Road, Gosport, Hampshire PO12 1BS

**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT**

**Year ended 31 March 2022**

The Trustees submit their annual report and statement of accounts of Citizens Advice Hampshire (CitAH, the Company or the Charity) as at and for the year ended 31 March 2022.

**SECTION 1 - STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity was incorporated on 23 November 2007 as a company limited by guarantee and is a charity registered under the Charities Act 2011. The Company's articles of association require that the Charity be managed by a Board of Trustees who 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.

**Appointment of trustees**

Local Citizens Advice (LCA) located in Hampshire (including Portsmouth, Southampton and the Isle of Wight) are entitled to become members. Trustees are nominated by members such that one trustee is appointed for each local authority area. The Board may co-opt other persons to be a trustee. All trustees who served during the period, apart from Alexis Bouras, Robert Morrison and Kevin Wright were nominated by Local Citizens Advice. All new Board members are given an information pack and induction to CitAH and the Trustee Board.

The Trustees at the date of this report are:

Stephen Bowden, James Gauld, John Keating, Richard Mackay, Glynne Miles, Robert Morrison, Martin Stern and Thomas Downes.

**Organisation and trustees' responsibilities**

The Trustees are responsible for setting and monitoring the objectives and strategy of the Charity, and ensuring the necessary policies and procedures are in place to enable the team of staff and volunteers to work effectively. The Board of Trustees meets not less than quarterly. Major operating decisions are made by a simple majority of a quorate Board. Minor and routine operating decisions are delegated to the Chief Executive, Local Citizens Advice, consultants or individual trustees and reported to the Trustee Board at its next meeting.

Company law requires the Trustees to prepare accounts for each financial year. This year the charity has adopted the Financial Reporting Standard 102 (FRS 102), the standard applicable to charities in the UK and Republic of Ireland. 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 surplus or deficit 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.



**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT** (continued)

Year ended 31 March 2022

**SECTION 1 - STRUCTURE, GOVERNANCE AND MANAGEMENT** (continued)

**Related and associated organisations**

The National Association of Citizens Advice Bureaux (Citizens Advice):

- 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.

Local Citizens Advice:

There are currently 12 Local Citizens Advice organisations in the Hampshire County Council area who are members of the Charity. In addition, Portsmouth, Southampton and Isle of Wight Citizens Advice are also members. Certain projects are carried out by the members on behalf of the Charity in return for a fee which is negotiated on an arm's length basis.

**SECTION 2 - OBJECTIVES AND ACTIVITIES**

**Objectives**

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

In furtherance of its purposes the Charity is permitted by its constitution to facilitate and assist Local Citizens Advice to provide their services and to do all such other lawful things which promote or help to promote the objectives.

The trustees have had due regard to the Charity Commission's public benefit guidance when exercising its powers and duties.

**Activities**

The over-riding policies pursued in the attainment of the Charity's objectives are to:

- assist Local Citizens Advice 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.
- improve access to advice for the residents of Hampshire, including Portsmouth, Southampton and the Isle of Wight.

**Strategic planning**

The Board annually reviews and updates strategy in line with the collective needs of Local Citizens Advice, changes in the economic and legislative situation and taking into account the approach of other competing charities. Strategic priorities for Citizens Advice Hampshire can be divided into two areas.

**Supporting the activities of Local Citizens Advice**

Securing funding that will benefit Hampshire and IOW residents, supporting local Citizens Advice offices by delivering training, sharing knowledge and encouraging collaboration, making connections with other Hampshire wide organisations (e.g. Hampshire County Council) and representing the Hampshire Citizens Advice network on relevant groups and forums, leading projects that are delivered across Local Citizens Advice (e.g. Hampshire Macmillan Citizens Advice Service, and Home and Well).

**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT (continued)**

**Year ended 31 March 2022**

**SECTION 2 - OBJECTIVES AND ACTIVITIES (continued)**

**The operating environment**

The effects of COVID 19 continued to influence the manner under which our activities were undertaken for most of the year. While LCA's largely remained closed to face-to-face appointments contact with clients was made through digital means (telephone, email and webchat) with the majority of LCA staff working from home. With the undertaking of the vaccination programme increasing limited work was made possible from LCA's. Overall service levels were generally at a lower level but there was a noticeable increase from the beginning of 2022.

Local government funding remained a key source of funds albeit at carefully controlled levels. This has led to a need to more actively obtain alternative sources of funding and a shift towards project funding with clearly agreed outcomes being a condition. Such sources are almost always time bound meaning that new additional skill levels are required to be developed and on occasion staff released in the event of discontinuance of the service. As a consequence, management is increasing the time and resources spent developing new partnerships which has become a core activity within Citizens Advice Hampshire. At the same time the need for providing good quality advice remains high.

Citizens Advice has, in consultation with LCA's and ourselves, been seeking practical ways to develop new strategies to strengthen the organisation to provide relevant good quality advice that works best for the people of Hampshire we aim to serve. Advice is increasingly being made available by digital means (largely by phone combined with the website or by webchat and email).

**Business**

The board continued to meet online quarterly to conduct its business. During the year our Chief Officer, Paul Bright, retired and we were able to recruit Jo Hillier who was able to continue to plan and develop the work of the organisation. All staff were able to work from home throughout the past year. A summary of our achievements is set out below. The business plan covering the forthcoming year together with an outline for the two following years was approved and a summary of these activities is set out in the publications section of our website. Overall, funding was above that of prior years.

**SECTION 3 - ACHIEVEMENTS AND PERFORMANCE**

**Hampshire County Council (HCC)**

Regular online meetings have continued with HCC to further develop the service and determine community needs in response to the COVID-19 pandemic. Part of the funds received from HCC were used to develop online training programmes to improve the skills and knowledge of paid and volunteer LCA staff.

CitAH contributes to and supports a number of working groups within HCC including Action Hampshire, Hampshire Partnership, Hampshire Safeguarding Partnership, and the Hampshire Social Prescribers network. In particular during the COVID 19 pandemic CitAH have contributed to the HCC led Response group helping to galvanise work in the community with vulnerable people.

**Hampshire Macmillan Citizens Advice Service (HMCAS)**

Over the year 3902 clients (2021 2785) were supported generating outcomes of £9.8m (2021 £8.2m). Face-to-face contacts were again reduced as a result of the pandemic although a reduced service was available for vulnerable clients at Southampton Hospital. We have been working with Hampshire Hospitals Foundation Trust to ensure a safe and smooth return.

Caseworkers continued to work from home where they were able to provide specialist advice and casework for much of the year. The dedicated telephone helpline hours were extended each day until 4pm. Feedback from clients continues to be regularly obtained and analysed, giving robust evidence of the value of the service for those using it.

Further information about the service and its achievements can be found on the CitAH website.

**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT (continued)**

**Year ended 31 March 2022**

**SECTION 3 - ACHIEVEMENTS AND PERFORMANCE (continued)**

**Home & Well Services**

Home & Well was launched in March 2020 at the start of the pandemic. Home & Well is funded by 5 partners (Scottish & Southern Electricity Networks, Southern Water, Portsmouth Water, SE Water, SGN) and together with Hampshire, Southampton and IOW NHS CCG the service provides additional help to patients leaving hospital developing a rounded, multi organisation care package to support a healthy transition from the ward to more familiar surroundings. The scheme helps to ensure that patients who are returning home from hospital are able to stay well once back in their own surroundings. It is aimed at providing an element of reassurance which can help with their mental welfare. The Social return on investment for Home & Well is £22.15 for every £1 spent. The success of the project was recognised at the Utility Week Awards in March 2022.

Despite the difficulties in visiting hospitals due to COVID 19, 1589 clients have been supported to date with additional assistance being made available for debt, welfare benefits and general advice being given. We also now have trained our Citizens Advice Macmillan advisers, who are helping to support client energy needs and where necessary signing up to the utility companies PSR.

**KickStart**

CitAH was successful in receiving funding for 40 roles to provide a gateway for job placements to assist with employability skills training. We have committed to 49 participants across Hampshire. The young people will receive online training and peer to peer support covering CV writing and interview techniques. Feedback from within the LCA's has been positive introducing younger people to the organisation. The programme will continue until September 2022. CitAH has been nominated for the Gateway/Employer category at the DWP Kickstart awards.

**Healthwatch Hampshire**

Healthwatch Hampshire was set up in 2013 and is an independent organisation providing information, advice and signposting for local people to NHS health and social care. Adult Social Care issues continue to remain high. Total number of clients requesting support during 2021/22 was 2995.

**Reaching People Together**

This project supports groups, agencies and working with vulnerable people across the county. The Advice First Aid training has provided to some 200 people from a wide variety of organisations.

**Surviving Winter**

This project ran from November to February enabling clients to access money for food, heating, clothing and arrears. We supported 135 households with £13,465 of grants with the majority of clients aged between 60 and 90.

**Research and Campaigning**

The CitAH Chief Officer chairs the Research and Campaigns forum which was able to meet quarterly throughout the year collecting and coordinating evidence from LCA's. This information is shared with local agencies/services and forms the basis for local, regional and national campaigning in order to influence or change the way in which some services are delivered.

**Support for Local Citizens Advice**

In addition to the activities outlined above, CitAH acts as a conduit for managers and staff of LCA's, sharing best practice as well as supporting county wide applications for grants. During the COVID 19 pandemic regular meetings were held with the Chief Officers of all LCA's.

**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**TRUSTEES' ANNUAL REPORT** (continued)

**Year ended 31 March 2022**

**SECTION 4 - FINANCIAL REVIEW**

CitAH is dependent upon receiving grants and contracts for the projects and services it operates. During the year there were four full time equivalent staff directly employed. All staff who deal directly with the public are engaged and contracted by the LCA's that deliver the services. In addition, there are minimal administration and governance costs.

The charity has no borrowings.

**Income and Surplus for the year**

Charitable income totalled £826,549 (2021: £756,077).

The unrestricted net deficit for the year was £6,652 (2021: deficit £10,815). The unrestricted general fund at £145,686 at 31 March 2022 (2021: £110,198).

The restricted surplus for the year was £55,582 (2021: 107,266) which when added to the balance brought forward and transfers made in the year results in £442,271 (2021: £390,689) being carried forward. This relates to a difference in timing between receipt of grants and expenditure incurred.

**Reserves and risks policies**

The reserves policy is reviewed by the Board and adjusted where necessary. It has been set at levels to cover three months forward anticipated operating costs together with a bid reserve to allow for any discontinuance commitments.

The Charity recognises the need to maintain reserves to enable it to:

- meet its statutory and contractual obligations
- withstand any unforeseen financial setback
- provide temporary financial assistance for projects that are awaiting funding from other organisations
- take advantage of an opportunity that the Trustees consider will benefit the charity and the community it serves.

The Trustees operate a Risk Management register and a process that assists in the identification and mitigation of potential risks. The Trustees have reviewed the risks to which it considers the Charity is exposed and has developed a system of continuous review to address them.

The main financial risk is the loss of funding. This is minimised by keeping a close relationship with existing funders, developing new sources of funding and holding sufficient cash reserves to enable the winding down of any service in a controlled fashion if funding ceases. Cash reserves are held in a number of banks to ensure coverage by the Financial Services Compensation scheme.

The Charity would like to give thanks to staff and volunteers of CitAH and Local Citizens Advice who have contributed so much to our development over the past year.

**By order of the Trustees,**

  
..... Chair  
R Morrison

21 October 2022

The Board of Trustees  
Citizens Advice Hampshire  
C/o Little Dower House  
Mortimers Lane  
Fair Oak  
Eastleigh  
Hampshire SO50 7EA

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
CITIZENS ADVICE HAMPSHIRE**  
(Charity no. 1122695 Company no. 6435678)

**ON THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

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

**Responsibilities and basis of report**

As the charity's trustees of the Company (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 the 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.

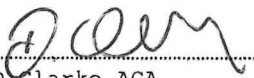
**Independent examiner's statement**

The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a 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 in connection with the examination which give me cause to believe that the:

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

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

  
D Clarke ACA

21 October 2022

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

**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**BALANCE SHEET**

**31 March 2022**

	<u>Note</u>	<u>2022</u> £	<u>2021</u> £
<b>CURRENT ASSETS</b>			
Debtors and prepayments	4	112,254	25,615
Cash at bank and in hand	5	659,424	742,846
		<u>771,678</u>	<u>768,461</u>
<b>CURRENT LIABILITIES</b>			
Creditors: Amounts falling due within one year	6	123,346	169,059
<b>Total Assets Less Current Liabilities</b>		<u>648,332</u>	<u>599,402</u>
<b>TOTAL NET ASSETS</b>		<u>£648,332</u>	<u>£599,402</u>
<b>REPRESENTED BY:</b>			
<b>ACCUMULATED FUNDS</b>	16		
Unrestricted funds		206,061	208,713
Restricted funds		442,271	390,689
<b>FUND BALANCES AT 31 MARCH,</b>		<u>£648,332</u>	<u>£599,402</u>

**STATEMENTS OF THE TRUSTEES**

The Company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the Year ended 31 March 2022.

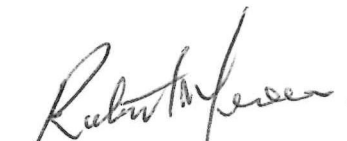
The members have not required the Company to obtain an audit of its financial accounts for the Year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on  
21 October 2022 and signed on its behalf

  
 ..... Chair  
 R Morrison



**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

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

Year ended 31 March 2022

	Note	Year ended 31 March 2022			Year ended 31 March 2021		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		£	£	£	£	£	£
<b>INCOME FROM:</b>							
Donations	7		530	530		25	25
Charitable activities	8	63,000	763,549	826,549	70,000	686,077	756,077
Interest received		2,848		2,848	2,096		2,096
<b>Total income</b>		<b>65,848</b>	<b>764,079</b>	<b>829,927</b>	<b>72,096</b>	<b>686,102</b>	<b>758,198</b>
<b>EXPENDITURE ON:</b>							
Charitable activities	9	72,500	708,497	780,997	61,281	578,836	640,117
		(6,652)	55,582	48,930	10,815	107,266	118,081
<b>NET INCOME</b>		<b>4,000</b>	<b>(4,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS</b>							
<b>NET MOVEMENT IN FUNDS</b>		<b>(2,652)</b>	<b>51,582</b>	<b>48,930</b>	<b>10,815</b>	<b>107,266</b>	<b>118,081</b>
<b>RECONCILIATION OF FUNDS</b>							
Total funds brought forward	16	208,713	390,689	599,402	197,898	283,423	481,321
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>£206,061</b>	<b>£442,271</b>	<b>£648,332</b>	<b>£208,713</b>	<b>£390,689</b>	<b>£599,402</b>

The Statement of Financial Activities contains all the necessary disclosure requirements of an Income and Expenditure Account under the Companies Act 2006.

The notes on pages 13 - 20 form part of these accounts.

CITIZENS ADVICE HAMPSHIRE  
(Limited by Guarantee)

STATEMENT OF CASH FLOWS

Year ended 31 March 2022

	<u>Financial reporting year ended</u>	
	<u>31/03/22</u>	<u>31/03/21</u>
	£	£
<b>Cash flows arising from operating activities</b>		
Net income/(expenditure) for the year (as per Statement of financial activities)	48,930	118,081
Adjustments for:		
(Increase)/decrease in debtors	(86,639)	180,289
Increase/(decrease) in creditors	(45,713)	60,742
Increase/(decrease) in Provisions	-	-
	<hr/>	<hr/>
<b>Net cash provided by operating activities</b>	<b>(83,422)</b>	<b>359,112</b>
	<hr/>	<hr/>
Increase in cash and cash equivalents during the year	(83,422)	359,112
Cash and cash equivalents at beginning of the year	742,846	383,734
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	<u>659,424</u>	<u>742,846</u>

The notes on pages 13 - 20 form part of these accounts



**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**NOTES TO THE ACCOUNTS**

Year ended 31 March 2022

**NOTE 1 - LEGAL STATUS OF CITIZENS ADVICE HAMPSHIRE**

Citizens Advice Hampshire is a company limited by guarantee and not having a share capital and is a charity registered under the Charities Act 2011. It was formed for the purpose of representing member Local Citizens Advice in Hampshire and the Isle of Wight, providing services and negotiating funding.

**NOTE 2 - ACCOUNTING POLICIES**

**(a) Accounting policies and standards**

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

- The Financial Reporting Standard 102 (FRS 102);
- Companies Act 2006; and,
- Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 (the SORP).

**(b) Basis of preparation of the 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.

Unrestricted funds are those that the trustees may use in accordance with the general objectives of the charity. Grants and donations received for purposes specified by the grantor are treated as restricted funds.

**(c) Fixed assets**

No fixed assets have been acquired in the current year or previously. The policy is that assets with an individual cost of over £1,000 are capitalised at cost. Depreciation would be calculated to write off these assets over their estimated useful lives.

**(d) Corporation tax**

The Charity is a registered charity and, as such, is exempted by H M Revenue & Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

**(e) Income recognition**

Grants received during the accounting period that have terms and conditions attached to them that are considered to be wholly under the control of the Charity are recognised in full.

Grants received with performance-related conditions attached to them which have not been met or uncertainty exists as to whether the conditions will be met are recorded as deferred income, and subsequently recognised in the period in which any limiting condition is met.

Investment income is recognised when earned.

**(f) Allocation and analysis of resources used**

Central expenditure for charitable support and administration are partly met through "core" funding grants and partly from attributions from restricted funds for centrally-borne support costs. Accordingly, as shown in Note 10, the resources used by restricted funds represent spending on charitable support and training for LCA's and various projects. A very small number of resources are allocated to general administration as shown in note 11.

**(g) Pensions**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions payable for the year are charged in the Statement of Financial Activities.

**(h) 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.

**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**NOTES TO THE ACCOUNTS**

**Year ended 31 March 2022**

**NOTE 2 - ACCOUNTING POLICIES (continued)**

**(i) Cash and cash equivalents**

Cash and cash equivalents represent the amounts held in bank current accounts and cash at the balance sheet date together with bank deposits on not more than 95 days' notice.

**(j) 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.

**(k) 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.

**NOTE 3 - NATURE AND PURPOSE OF PROJECT 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) Project closure**

Although the Charity has been successful in gaining continuation of many grants the Trustees recognise that from time-to-time projects may cease and there would be costs of closing them down in a controlled way.

**(b) Mental Health Winchester and Mental Health Southampton**

Working with Social Services and the NHS to trial the effectiveness of embedding Citizens Advice advisors within their teams.

**(c) Training and development**

Provision of training to paid and volunteer staff of Local Citizens Advice.

**(d) Make Every Contact Count**

To offer appropriate clients the opportunity to change their lifestyle choices through the delivery of the Public Health England Making Every Contact Count campaign.

**(e) Volunteer Recruitment**

Recruitment and initial training of volunteers to work in Local Citizens Advice providing advice to clients by phone.

**Restricted funds**

The principal project funds listed below are restricted funds, their purposes are to provide the following services and support:

**(f) Hampshire Macmillan Citizens Advice Service**

Working in partnership with Macmillan Cancer Support the provision of financial, benefits and employment advice to people affected by cancer in Hampshire.

**(g) Healthwatch Hampshire**

Citizens Advice Hampshire in partnership with another charity, Help and Care, were awarded a grant to ensure the provision of Healthwatch services in Hampshire.

**(h) Gambling Support Service**

Raising the profile of gambling related harm as a public health issue and the awareness of support services available.

**(i) HIWCF - U Benefit**

Support to help individuals in financial difficulty as a result of the impact of the COVID 19 pandemic.

**CITIZENS ADVICE HAMPSHIRE**  
(Limited by Guarantee)

**NOTES TO THE ACCOUNTS**

Year ended 31 March 2022

**NOTE 3 - NATURE AND PURPOSE OF PROJECT FUNDS (continued)**

- (j) HIWCF - Surviving Winter  
A project aimed at helping with access to financial help for food, heat and clothing from November to March.
- (k) Hampshire Hospices Advice Service  
Provision of financial, benefits and employment advice to patients of hospices.
- (l) Home and Well  
Provision of advice to patients leaving hospital including where appropriate assisting them to sign up to the Priority Services Register of Electricity, Gas and Water Companies.
- (m) Kickstart  
A government scheme to provide funding to create new six-month job placements for 16 to 24 year olds on Universal Credit who are at risk of long term unemployment. Citizens Advice Hampshire received funding from the Department of Work and Pensions which was passed to Local Citizens Advice to pay the employment cost of participants. Citizens Advice Hampshire also received a management fee from the DWP for administering the payments.
- (n) Reaching People Together  
To harnesses collaboration in the voluntary sector and implement an effective referral system to ensure those communities known to have been most impacted by Covid-19 can be supported to comply with infection control measures and outbreak management.
- (o) Maggie's  
Working in partnership with Maggie's for the provision of financial, benefits and employment advice to people affected by cancer attending the Maggie's centre at Southampton Hospital.

**NOTE 4 - DEBTORS, PREPAYMENTS AND ACCRUED INCOME**

	<u>2022</u>	<u>2021</u>
	£	£
Amounts due from Local Citizens Advice	60	-
Amounts due from SSE Network	40,000	-
Amounts due from Maggies	12,870	-
Amounts due from SGN	-	5,000
Amounts due from Macmillan	56,826	-
Prepayments	1,101	1,392
Accrued Income	1,397	19,223
	<u>£112,254</u>	<u>£25,615</u>

**NOTE 5 - CASH AT BANK AND IN HAND**

	<u>2022</u>	<u>2021</u>
	£	£
Current accounts	85,933	191,879
Deposit accounts	573,491	550,967
	<u>£659,424</u>	<u>£742,846</u>

CITIZENS ADVICE HAMPSHIRE  
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NOTES TO THE ACCOUNTS

Year ended 31 March 2022

NOTE 6 - CREDITORS: Amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	£	£
Amounts due to Local Citizens Advice	80,432	69,387
Amounts due to suppliers	5,894	9,619
Taxation and social security	3,947	2,286
Accrued charges	33,073	87,767
	<u>£123,346</u>	<u>£169,059</u>

NOTE 7 - DONATIONS

	<u>Year ended 31 March 2022</u>			<u>Year ended 31 March 2021</u>		
	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>
	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>
To support the Hampshire Macmillan Citizens Advice Service	£	£530	£530	£ -	£25	£25

NOTE 8 - INCOME FROM CHARITABLE ACTIVITIES

	<u>Year ended 31 March 2022</u>			<u>Year ended 31 March 2021</u>		
	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>
	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>
	£	£	£	£	£	£
Hampshire Macmillan Citizens Advice Service		311,439	311,439		295,865	295,865
Hampshire Hospices Advice Service		9,699	9,699		9,462	9,462
Healthwatch Hampshire		42,000	42,000		43,350	43,350
Gambling Support Service			-		43,500	43,500
Home & Well		177,500	177,500		150,500	150,500
HIWCF -Surviving Winter		11,991	11,991		17,150	17,150
HIWCF - U-benefit			-		125,000	125,000
Training & Development	17,250		17,250	14,200		14,200
Networking & Development	45,000		45,000	12,000		12,000
Volunteer Recruitment			-	40,150		40,150
Research & Campaigning	750		750			-
Kickstart		14,400	14,400			-
Maggies		31,520	31,520			-
Reaching People Together		165,000	165,000			-
Other			-	3,650	1,250	4,900
	<u>£63,000</u>	<u>£763,549</u>	<u>£826,549</u>	<u>£70,000</u>	<u>£686,077</u>	<u>£756,077</u>

CITIZENS ADVICE HAMPSHIRE  
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NOTES TO THE ACCOUNTS

Year ended 31 March 2022

NOTE 9 - EXPENDITURE ON CHARITABLE ACTIVITIES

	Year ended 31 March 2022			Year ended 31 March 2021		
	Unrestric- ted funds	Restric- ted funds	Total funds	Unrestric- ted funds	Restric- ted funds	Total funds
	£	£	£	£	£	£
Cost of services (Note 10)	31,921	579,613	611,534	40,067	482,262	522,329
Administration and support costs (Note 11)	15,712		15,712	9,156		9,156
Payroll and related costs (Note 12)	50,421	103,330	153,751	32,906	75,726	108,632
	98,054	682,943	780,997	82,129	557,988	640,117
Reallocation of costs (Note 16)	(25,554)	25,554	-	(20,848)	20,848	-
	£72,500	£708,497	£780,997	£61,281	£578,836	£640,117

NOTE 10 - COST OF SERVICES

	Year ended 31 March 2022			Year ended 31 March 2021		
	Unrestric- ted funds	Restric- ted funds	Total funds	Unrestric- ted funds	Restric- ted funds	Total funds
	£	£	£	£	£	£
Hampshire Macmillan Citizens Advice Service		273,881	273,881		257,374	257,374
Training, Development and related administration	8,956		8,956	6,099		6,099
Mental Health Fareham			-	10,034		10,034
Mental Health Southampton	17,670		17,670	13,527		13,527
Healthwatch Hampshire		28,476	28,476		30,802	30,802
Gambling Support Service			-		29,907	29,907
Make Every Contact Count			-	900		900
Home & Well		115,835	115,835		30,440	30,440
Networking & Development	15		15			-
Volunteer Recruitment	5,280		5,280	9,507		9,507
HIWCF - Surviving Winter		14,841	14,841		14,019	14,019
Maggies		19,684	19,684			-
Kickstart		1,531	1,531			-
Reaching People Together		125,365	125,365			-
HIWCF - U Benefit			-		119,720	119,720
	£31,921	£579,613	£611,534	£40,067	£482,262	£522,329

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NOTES TO THE ACCOUNTS

Year ended 31 March 2022

**NOTE 11 - ADMINISTRATION AND SUPPORT COSTS**

	Year ended 31 March 2022			Year ended 31 March 2021		
	Unrestric- ted funds	Restric- ted funds	Total funds	Unrestric- ted funds	Restric- ted funds	Total funds
	£	£	£	£	£	£
Staff training and conferences	1,467		1,467			-
Travel expenses	2,618		2,618			-
Bookkeeping fees	3,513		3,513	3,513		3,513
Printing, postage and stationery	505		505	309		309
Computer consumables and software	1,480		1,480	267		267
Telephone	182		182	374		374
Insurance and compliance	426		426	473		473
Governance costs:						
Independent examiner's fees	2,604		2,604	2,220		2,220
Trustees meetings and AGM	888		888			-
Recruitment	376		376	964		964
Fees to member Citizens Advice Bureaux for support	650		650	700		700
Bank charges	774		774	336		336
Other	229		229			-
	<u>£15,712</u>	<u>£ -</u>	<u>£15,712</u>	<u>£9,156</u>	<u>£ -</u>	<u>£9,156</u>

**NOTE 12 - PAYROLL COST AND STAFF NUMBERS**

	Year ended 31 March 2022			Year ended 31 March 2021		
	Unrestric- ted funds	Restric- ted funds	Total funds	Unrestric- ted funds	Restric- ted funds	Total funds
	£	£	£	£	£	£
Managerial & Administration						
Gross pay	45,370	94,303	139,673	30,951	67,752	98,703
Social security	2,596	6,113	8,709	-	4,966	4,966
Employer pension contributions	2,455	2,914	5,369	1,955	3,008	4,963
	<u>£50,421</u>	<u>£103,330</u>	<u>£153,751</u>	<u>£32,906</u>	<u>£75,726</u>	<u>£108,632</u>

The average number of staff employed during the year was 7 representing an average full-time equivalent of 4 (2021: 5 and 4).

No individual's employee benefits (excluding employer pension costs) exceeded £60,000 p.a.

The trustees are ultimately responsible for planning, directing and controlling the charity. Consequently, the Trustees do not consider that any member of staff meets the definition of key management personnel referred to in the SORP.

**NOTE 13 - TRUSTEES REMUNERATION AND EXPENSES**

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

Two trustees received reimbursements for travel expenses incurred in carrying out their duties as trustees of the Charity. The total cost amounted to £769 claimed by R Morrison (Chair) and R Mackay (Treasurer).

**NOTE 14 - RELATED PARTY TRANSACTIONS**

The Charity did not engage in any transactions with related parties as defined by the Charities SORP (FRS 102) (2021: None). Section 1 of the Trustees Annual Report explains the relationship between the Charity and the local Citizens Advice organisations.

**CITIZENS ADVICE HAMPSHIRE**  
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**NOTES TO THE ACCOUNTS**

**Year ended 31 March 2022**

**NOTE 15 - FUNDS HELD AS AGENT**

£74,400 was received by Citizens Advice Hampshire as initial set-up for 40 candidates placed with Local Citizens Advice offices (LCA). As instructed by DWP, the fee to be retained by Citizens Advice Hampshire was fixed for each candidate. This was greater than the direct costs of managing the project, and therefore the surplus was transferred to Citizens Advice Hampshire for general purposes. £58,500 was distributed to LCA offices in amounts of £1,500 for each candidate and £1,500 retained for one Local Citizens Advice that had not yet provided information for their candidate to Citizens Advice Hampshire. The LCA provided said information on 13th April 2022 and £1,500 was paid to them. Salaries were paid by DWP in an amount totalling £173,868.02 and were paid to LCA offices leaving no balance due to any LCA office. All monies are separated to their own funds on the Charity's accounting software to ensure segregation and safe custody from the Charity's own assets.

**CITIZENS ADVICE HAMPSHIRE**  
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**NOTES TO THE ACCOUNTS**

Year ended 31 March 2022

**NOTE 16 - ACCUMULATED FUNDS MOVEMENT**

	Year ended 31 March 2022					Year ended 31 March 2021						
	Balances brought forward	Incoming resources	Direct resources expended	Allocated administ-ration costs	Transfer	Balances carried forward	Balances brought forward	Incoming resources	Direct resources expended	Allocated administ-ration costs	Transfer	Balances carried forward
	£	£	£	£	£	£	£	£	£	£	£	£
<u>Unrestricted</u>												
General fund	110,198	47,848	(60,376)	30,231	17,785	145,686	95,803	14,096	(35,979)	36,278	-	110,198
<u>Designated fund:</u>												
Project Closure	33,904	-	(241)	(30)	-	33,904	33,904	-	(10,398)	(1,200)	-	33,904
Mental Health Winchester	10,759	-	(17,805)	(2,000)	(8,769)	10,488	22,357	-	(13,712)	(1,714)	-	10,759
Mental Health Southampton	28,574	-	(11,273)	(1,427)	(4,550)	-	44,000	14,200	(8,717)	(5,483)	-	28,574
Training & Development	-	17,250	-	-	-	-	-	-	(910)	(924)	-	-
Make Every Contact Count	-	-	(8,195)	(1,100)	-	15,983	1,834	40,150	(10,872)	(4,000)	-	25,278
Volunteer recruitment	25,278	750	(164)	(120)	(466)	-	-	3,650	(1,541)	(2,109)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	98,515	18,000	(37,678)	(4,677)	(13,785)	60,375	102,095	58,000	(46,150)	(15,430)	-	98,515
	208,713	65,848	(98,054)	25,554	4,000	206,061	197,898	72,096	(82,129)	20,848	-	208,713



**CITIZENS ADVICE HAMPSHIRE**  
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**NOTES TO THE ACCOUNTS**

Year ended 31 March 2022

**NOTE 16 - ACCUMULATED FUNDS MOVEMENT (continued)**

	Year ended 31 March 2022						Year ended 31 March 2021					
	Balances brought forward	Income resources	Direct resources expended	Allocated administ-ration costs	Transfer	Balances carried forward	Balances brought forward	Income resources	Direct resources expended	Allocated administ-ration costs	Transfer	Balances carried forward
	£	£	£	£	£	£	£	£	£	£	£	£
<b>Restricted</b>												
Hampshire Macmillan												
Citizens Advice Service	139,371	311,969	(309,713)	(3,600)	10,724	148,751	124,056	295,890	(288,662)	8,087		139,371
Healthwatch Hampshire	6,378	42,000	(33,143)	(5,167)		10,068	4,721	43,350	(36,526)	(5,167)		6,378
Gambling Support Service	-	-	-	-	-	-	575	43,500	(41,868)	(2,207)		-
Hampshire Hospices Advice Service	-	9,699	(1,814)	(1,141)	(6,744)	-	-	9,462	(1,275)	(8,187)		-
Home and Well	242,055	177,500	(140,486)	(7,127)	(3,980)	267,962	154,071	150,500	(51,676)	(10,840)		242,055
HIWCF - Surviving Winter	2,885	11,991	(14,841)	(35)		-	-	17,150	(14,019)	(246)		2,885
HIWCF - U Benefit	-	-	-	-	-	-	-	125,000	(121,674)	(3,326)		-
Magpies	-	31,520	(21,520)	(5,035)	(4,000)	10,000	-	-	(1,839)	1,839		-
Kickstart	-	14,400	(3,889)	(3,449)		1,476	-	-				-
Reaching People Together	-	165,000	(157,537)			4,014	-	1,250	(449)	(801)		-
Other	-	-	-	-	-	-	-	-	-	-		-
	390,689	764,079	(682,943)	(25,554)	(4,000)	442,271	283,423	686,102	(557,988)	(20,848)	-	390,689
	<u>£599,402</u>	<u>£829,927</u>	<u>£(780,997)</u>	<u>£ -</u>	<u>£ -</u>	<u>£648,332</u>	<u>£481,321</u>	<u>£758,198</u>	<u>£(640,117)</u>	<u>£ -</u>	<u>£ -</u>	<u>£599,402</u>