

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT
and
UNAUDITED FINANCIAL ACCOUNTS

31 March 2023

Company registration number: 6435678

Charity registration number: 1122695

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

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Year ended 31 March 2023

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CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS

Year ended 31 March 2023

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

Chair : Robert Morrison (resigned 15 August 2023)
Acting Chair : Sarah McNeice (appointed a trustee on 10 May 2023
and as Acting Chair on 18 August 2023)
Acting Vice Chair : Roger Middleton (appointed a trustee on 10 May 2023
and as Acting Vice Chair on 18 August 2023)
Honorary Treasurer : Richard Mackay

Other Trustees

Stephen Bowden, Richard Eade (resigned 7 October 2022), James Gauld (resigned 8 November 2022), John Keating, Glynne Miles, Martin Stern, Thomas Downes, Sarah Gooding, Anne Winstanley (appointed 16 November 2022).

COMPANY SECRETARY : Jo Hillier (from 15 July 2021 until 18 July 2022)
: Robyn Kohler (from 18 July 2022)

CHIEF EXECUTIVE : 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 2023

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 2023.

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 Robert Morrison 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, Thomas Antony Downes, Sarah Gooding, Sarah McNeice, John Keating, Richard Mackay, Roger Middleton, Glynn Myles, Martin Stern and Anne Winstanley.

All trustees at the date of this report apart from Sarah McNeice and Roger Middleton were nominated by Local Citizens Advice.

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 2023

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 (LCA) 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).

The operating environment

Local government funding remained a key source of funds for LCAs 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.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2023

SECTION 2 - OBJECTIVES AND ACTIVITIES (continued)

The operating environment (continued)

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. Jo Hillier was appointed as CEO in June 2021. She continued to plan and develop the work of the organisation, in line with the strategy set out in the 2020 review. The staff of CitAH continue to be home based. Jo Hillier resigned in April 2022, leaving post in July, and Robyn Kohler was appointed to succeed her in July 2022. A summary of our achievements is set out below. The business plan covering 2022-25 is published on our website.

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. Part of the funds received from HCC were used to develop and deliver online training programmes to induct and 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.

Hampshire Macmillan Citizens Advice Service (HMCAS)

Over the year 3,373 clients were supported generating financial outcomes of £10.1m for clients. Face-to-face contacts continue to be lower than pre pandemic figures, and this will remain a focus for the coming year.

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.

Healthwatch Hampshire

Citizens Advice Hampshire and Help and Care delivered the Healthwatch Service on behalf of Healthwatch Hampshire. Healthwatch Hampshire tendered for the new contract with Citizens Advice Hampshire and Help and Care continuing as delivery partners. From 1st April the tender was awarded to the Advocacy People so we are not currently involved in this service.

Adult Social Care issues continued to remain high and the total number of clients requesting support during 2022/23 was 2,192.

Home & Well Service

Home & Well was launched in 2021 along with 5 partners from utility companies (Scottish & Southern Electricity Networks, Southern Water, Portsmouth Water, SE Water, Southern Gas Network) and Hampshire and IOW Integrated Care Board (ICB). The aim of the project is to provide wrap-around support to vulnerable clients who are leaving hospital or at risk of being admitted. In March 2023 Home & Well were finalists in the Smiley Charity Film Awards.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2023

SECTION 3 – ACHIEVEMENTS AND PERFORMANCE (continued)

Home & Well Service (continued)

Due to COVID 19 making it difficult to have advisers on site in hospitals, Home & Well Direct was launched allowing clinical staff to refer clients. With the new online referral tool, we invited other charities across Hampshire, who are also supporting vulnerable clients, to refer into the service. Advisers have extended the reach of the project by attending regular drop-ins in Gosport War Memorial Hospital and Petersfield Hospital.

2,353 clients were supported by Home & Well in 2022-23 with over 1,728 being signed up to the Priority Service Register.

Key Worker Advice Project (KWAP)

In May 2022 a project was launched with Hampshire and Isle of Wight Integrated Care Board to provide support to internationally recruited NHS clinical nursing staff. Four CA Advisers were based in Basingstoke, Portsmouth, Southampton and Winchester. This county wide project's aim is to support the recruitment and retention of NHS clinical staff within Hampshire. Working with all 6 NHS trusts across Hampshire to help staff overcome issues with housing and address other underlying advice needs.

In 2022-23 the project supported 217 clients with housing being the biggest issue.

KickStart

CitAH was successful in receiving funding for 49 roles to provide a gateway for job placements to assist with employability skills training. 49 participants were supported across Hampshire. The programme was successful and ended in September 2022. CitAH was nominated for the Gateway/Employer category at the DWP Kickstart awards.

National Lottery Debt Project

During the year we applied for and were fortunate to be awarded funding from the National Lottery to support vulnerable clients with debt advice. The funding was awarded in January 2023, and after expressions of interest, the project was awarded to New Forest Citizens Advice to deliver. The project funds four caseworkers across the county who are able to support clients who, through vulnerability, need face to face advice.

Reaching People Together

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

Reaching People Together came to an end in September 2022.

Surviving Winter

This project ran from March to May enabling clients to access money for food, heating, clothing and debt arrears. We supported 72 households with £5,622 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. In 2022-23 most meetings remained online, but it is intended to introduce at least two in person meetings for Chief officers and Operations/Service Managers in the next year. There was one in person meeting in July 2022.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2023

SECTION 4 - FINANCIAL REVIEW

CitAH is dependent upon receiving grants and contracts for the projects and services it operates. During the year there were five 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 £951,503 (2022: £826,549).

The unrestricted net surplus for the year was £25,272 (2022: deficit £6,652). The unrestricted general fund was £166,672 at 31 March 2023 (2022: £145,686).

The restricted surplus for the year was £61,363 (2022: £55,582) which when added to the balance brought forward and transfers made in the year results in £503,134 (2022: £442,271) 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
S. McNeice

9 November 2023
The Board of Trustees
Citizens Advice Hampshire
C/o Wood, Hicks & Co Ltd
Units 1-2, Warrior Court
9-11 Mumby Road
Gosport
Hampshire PO12 1BS

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 2023

I report to the charity trustees on my examination of the financial accounts ("the accounts") of the Company for the year ended 31 March 2023.

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

9 November 2023

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 2023

	<u>Note</u>	<u>2023</u> £	<u>2022</u> £
CURRENT ASSETS			
Debtors and prepayments	4	167,423	112,254
Cash at bank and in hand	5	774,930	659,424
		<u>942,353</u>	<u>771,678</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	207,386	123,346
Total Assets Less Current Liabilities		<u>734,967</u>	<u>648,332</u>
TOTAL NET ASSETS		<u><u>£734,967</u></u>	<u><u>£648,332</u></u>
REPRESENTED BY:			
ACCUMULATED FUNDS			
Unrestricted funds	16	231,833	206,061
Restricted funds		503,134	442,271
FUND BALANCES AT 31 MARCH,		<u><u>£734,967</u></u>	<u><u>£648,332</u></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 2023.

The members have not required the Company to obtain an audit of its financial accounts for the Year ended 31 March 2023 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
9 November 2023 and signed on its behalf


..... chair
S McNeice

The notes on pages 13 - 21 form part of these accounts.

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

Note	Year ended 31 March 2023			Year ended 31 March 2022		
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	£	£	£	£	£	£
INCOME FROM:						
Donations			-		530	530
Charitable activities	64,121	887,382	951,503	63,000	763,549	826,549
Interest received	9,345		9,345	2,848		2,848
Total income	73,466	887,382	960,848	65,848	764,079	829,927
EXPENDITURE ON:						
Charitable activities	48,194	826,019	874,213	72,500	708,497	780,997
NET INCOME	25,272	61,363	86,635	(6,652)	55,582	48,930
TRANSFERS						
	500	(500)	-	4,000	(4,000)	-
NET MOVEMENT IN FUNDS	25,772	60,863	86,635	(2,652)	51,582	48,930
RECONCILIATION OF FUNDS						
Total funds brought forward	206,061	442,271	648,332	208,713	390,689	599,402
TOTAL FUNDS CARRIED FORWARD	£231,833	£503,134	£734,967	£206,061	£442,271	£648,332

The notes on pages 13 - 21 form part of these accounts.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

STATEMENT OF CASH FLOWS

Year ended 31 March 2023

	<u>Financial reporting year ended</u>	
	<u>31/03/23</u>	<u>31/03/22</u>
	£	£
Cash flows arising from operating activities		
Net income/(expenditure) for the year (as per Statement of financial activities)	86,635	48,930
Adjustments for:		
(Increase)/decrease in debtors	(55,169)	(86,639)
Increase/(decrease) in creditors	84,040	(45,713)
Net cash provided by operating activities	<u>115,506</u>	<u>(83,422)</u>
Increase in cash and cash equivalents during the year	115,506	(83,422)
Cash and cash equivalents at beginning of the year	659,424	742,846
Cash and cash equivalents at the end of the year	<u>774,930</u>	<u>659,424</u>

The notes on pages 13 - 21 form part of these accounts

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

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 2023

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) Volunteer Strategy

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

(e) Networking and Fundraising

Funds to network with potential funders and other organisations and to develop bids for funding opportunities.

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 and Help and Care delivered the Healthwatch Service on behalf of Healthwatch Hampshire. Healthwatch Hampshire tendered for the new contract with Citizens Advice Hampshire and Help and Care continuing as delivery partners. From 1st April the tender was awarded to the Advocacy People so we are not currently involved in this service.

(h) Household support

CitAH acted as agent for the household support fund received by an independent Local Citizens Advice (LCA) from Hampshire County Council. CitAH acted as a gateway to distribute said funds equally to all participating LCAs in Hampshire.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

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

- (i) HIWCF - Surviving Winter
A project aimed at helping with access to financial help for food, heat and clothing from November to March.
- (j) Hampshire Hospices Advice Service
Provision of financial, benefits and employment advice to patients of hospices.
- (k) 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.
- (l) 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.
- (m) 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.
- (n) 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.
- (o) Key Worker Advice Project (KWAP)
A project to provide support to internationally recruited NHS clinical nursing staff by providing help with things such as housing and address other underlying advice needs.
- (p) National Lottery Debt Project
A project to support vulnerable clients with debt advice
- (q) Warm Bods
This project provided "warm bags" which included various items to keep people in need warm during the winter months.

NOTE 4 - DEBTORS, PREPAYMENTS AND ACCRUED INCOME

	<u>2023</u>	<u>2022</u>
	£	£
Debtors	116,755	109,756
Prepayments	1,135	1,101
Accrued Income	49,533	1,397
	<u>£167,423</u>	<u>£112,254</u>

NOTE 5 - CASH AT BANK AND IN HAND

	<u>2023</u>	<u>2022</u>
	£	£
Current accounts	100,607	85,933
Deposit accounts	674,323	573,491
	<u>£774,930</u>	<u>£659,424</u>

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

NOTE 6 - CREDITORS: Amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Amounts due to Local Citizens Advice	170,938	80,432
Amounts due to suppliers	9,000	5,894
Taxation and social security	3,268	3,947
Accrued charges	24,180	33,073
	<u>£207,386</u>	<u>£123,346</u>

NOTE 7 - DONATIONS

	<u>Year ended 31 March 2023</u>			<u>Year ended 31 March 2022</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
	<u>£</u>	<u>£</u>	<u>£ -</u>	<u>£ -</u>	<u>£530</u>	<u>£530</u>

NOTE 8 - INCOME FROM CHARITABLE ACTIVITIES

	<u>Year ended 31 March 2023</u>			<u>Year ended 31 March 2022</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		330,071	330,071		311,439	311,439
Hampshire Hospices Advice Service		9,972	9,972		9,699	9,699
Healthwatch Hampshire		42,000	42,000		42,000	42,000
Home & Well		255,822	255,822		177,500	177,500
HIWCF -Surviving Winter		5,622	5,622		11,991	11,991
Training & Development	24,240		24,240	17,250		17,250
Networking & Development	39,000		39,000	45,000		45,000
Volunteer Strategy			-			-
Research & Campaigning			-	750		750
Household support		2,501	2,501			-
Kickstart		360	360		14,400	14,400
Maggies		38,700	38,700		31,520	31,520
Reaching People Together		33,750	33,750		165,000	165,000
NHS - KWAP		67,500	67,500			-
Debt Advice		91,084	91,084			-
Warm Bods		10,000	10,000			-
Other	881		881			-
	<u>£64,121</u>	<u>£887,382</u>	<u>£951,503</u>	<u>£63,000</u>	<u>£763,549</u>	<u>£826,549</u>

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2023

NOTE 9 - EXPENDITURE ON CHARITABLE ACTIVITIES

	Year ended 31 March 2023			Year ended 31 March 2022		
	Unrestric-	Restric-	Total	Unrestric-	Restric-	Total
	ted funds	ted funds	funds	ted funds	ted funds	funds
	£	£	£	£	£	£
Cost of services (Note 10)	21,765	660,687	682,452	31,921	579,613	611,534
Administration and support costs (Note 11)	17,512		17,512	15,712		15,712
Payroll and related costs (Note 12)	57,296	116,953	174,249	50,421	103,330	153,751
	96,573	777,640	874,213	98,054	682,943	780,997
Reallocation of costs (Note 16)	(48,379)	48,379	-	(25,554)	25,554	-
	£48,194	£826,019	£874,213	£72,500	£708,497	£780,997

NOTE 10 - COST OF SERVICES

	Year ended 31 March 2023			Year ended 31 March 2022		
	Unrestric-	Restric-	Total	Unrestric-	Restric-	Total
	ted funds	ted funds	funds	ted funds	ted funds	funds
	£	£	£	£	£	£
Hampshire Macmillan Citizens Advice Service		284,284	284,284		273,881	273,881
Hampshire Hospices Advice Service		168	168			-
Training, Development and related administration	11,765		11,765	8,956		8,956
Mental Health Winchester	10,000		10,000			-
Mental Health Southampton			-	17,670		17,670
Healthwatch Hampshire		40,508	40,508		28,476	28,476
Home & Well		196,856	196,856		115,835	115,835
Networking & Development			-	15		15
Volunteer Strategy			-	5,280		5,280
HIWCF - Surviving Winter		1,020	1,020		14,841	14,841
Maggies		30,271	30,271		19,684	19,684
Kickstart			-		1,531	1,531
Reaching People Together		21,064	21,064		125,365	125,365
NHS - KWAP		73,896	73,896			-
Debt Advice		6,596	6,596			-
Warm Bods		6,024	6,024			-
	£21,765	£660,687	£682,452	£31,921	£579,613	£611,534

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2023

NOTE 11 - ADMINISTRATION AND SUPPORT COSTS

	Year ended 31 March 2023			Year ended 31 March 2022		
	Unrestric- ted funds	Restric- ted funds	Total funds	Unrestric- ted funds	Restric- ted funds	Total funds
	£	£	£	£	£	£
Staff training and conferences	586		586	1,467		1,467
Travel expenses	3,196		3,196	2,618		2,618
Bookkeeping fees	3,500		3,500	3,513		3,513
Printing, postage and stationery	269		269	505		505
Computer consumables and software	338		338	1,480		1,480
Website development	2,940		2,940			-
Telephone	301		301	182		182
Insurance and compliance	434		434	426		426
Governance costs:						
Independent examiner's fees	2,000		2,000	2,604		2,604
Trustees meetings and AGM	1,209		1,209	888		888
Recruitment	1,327		1,327	376		376
Fees to member Citizens Advice Bureaux for support	300		300	650		650
Bank charges	900		901	774		774
Other	212		212	229		229
	£17,512	£ -	£17,512	£15,712	£ -	£15,712

NOTE 12 - PAYROLL COST AND STAFF NUMBERS

	Year ended 31 March 2023			Year ended 31 March 2022		
	Unrestric- ted funds	Restric- ted funds	Total funds	Unrestric- ted funds	Restric- ted funds	Total funds
	£	£	£	£	£	£
Managerial & Administration						
Gross pay	50,787	107,992	158,779	45,370	94,303	139,673
Social security	3,703	6,086	9,789	2,956	6,113	8,709
Employer pension contributions	2,806	2,875	5,681	2,455	2,914	5,369
	£57,296	£116,953	£174,249	£50,421	£103,330	£153,751

The average number of staff employed during the year was 8 representing an average full-time equivalent of 5 (2022: 7 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 £1,068 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) (2022: 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 2023

NOTE 15 – FUNDS HELD AS AGENT

For the Kickstart project, £37,102 (2022: £74,400) was received by Citizens Advice Hampshire for distribution to Local Citizens Advice Offices (LCA) that also included a retainer fee of £360 as instructed by DWP which applied to one new candidate. This fee was added to a carried forward amount for management of the project during the financial year. At the conclusion of the project the surplus from the retained income was transferred to Citizens Advice Hampshire for general purposes. Of the total received from DWP, £1,500 was also distributed to one LCA office for a new candidate that joined the project during the financial year. Salaries were paid by DWP in an amount totalling £35,242 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.

CitAH acted as agent for the household support funds received by an independent Local Citizens Advice (LCA) from Hampshire County Council. CitAH acted as a gateway to distribute said funds equally to all participating LCAs in Hampshire. Four distributions were made during the reporting year for which CitAH were allocated a fee for management of the project amounting to £2,501. An initial payment was made to 11 LCA's for set-up in a sum of £1,000 each followed by a further payment dependent on performance which was for £36,499 in total. Two further distributions were made thereafter totalling £33,000 and £16,500 respectively to the 11 LCA's in Hampshire that participated in the project.

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2023

NOTE 16 – ACCUMULATED FUNDS MOVEMENT

	Year ended 31 March 2023					Year ended 31 March 202						
	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 £
Unrestricted												
General fund	145,686	29,726	(60,288)	51,048	500	166,672	110,198	47,848	(60,376)	30,231	-	145,686
Designated fund:												
Project Closure	33,904	-	(1,037)	-	-	32,867	33,904	-	(241)	(30)	-	33,904
Mental Health Winchester	10,488	-	(10,000)	(488)	-	-	10,759	-	(17,805)	(2,000)	-	10,488
Mental Health Southampton	-	24,240	(15,400)	(2,181)	-	6,659	28,574	17,250	(11,273)	(1,427)	-	-
Training & Development	-	19,500	(9,740)	-	-	9,760	-	-	(8,195)	(1,100)	-	-
Networking and Fundraising	-	-	(108)	-	-	15,875	25,278	750	(164)	(120)	-	15,983
Volunteer strategy	15,983	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	60,375	43,740	(36,285)	(2,669)	-	65,161	98,515	18,000	(37,678)	(4,677)	-	60,375
	206,061	73,466	(96,573)	48,379	500	231,833	208,713	65,848	(98,054)	25,554	-	206,061

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2023

NOTE 16 – ACCUMULATED FUNDS MOVEMENT (continued)

	Year ended 31 March 2023					Year ended 31 March 2022						
	Balances brought forward	Incoming resources	Direct resources expended	Allocated administ-ration costs	Balances carried forward	Balances brought forward	Incoming resources	Direct resources expended	Allocated administ-ration costs	Balances carried forward		
	£	£	£	£	£	£	£	£	£	£		
Restricted												
Hampshire Macmillan												
Citizens Advice Service	148,751	330,071	(325,261)	(3,600)	13,496	163,457	139,371	311,969	(309,713)	(3,600)	10,724	148,751
Healthwatch Hampshire	10,068	42,000	(45,646)	(4,667)	(500)	1,255	6,378	42,000	(33,143)	(5,167)		10,068
Hampshire Hospices Advice Service	-	9,972	(1,229)	(1,027)	(7,716)	-	-	9,699	(1,814)	(1,141)	(6,744)	-
Home and Well	267,962	255,822	(234,663)	(27,235)	(5,780)	256,106	242,055	177,500	(140,486)	(7,127)	(3,980)	267,962
HIWCF – Surviving Winter	-	5,622	(1,334)	(300)		3,988	2,885	11,991	(14,841)	(35)		-
Maggies	10,000	38,700	(31,369)	(4,813)		12,518	-	31,520	(21,520)			10,000
Kickstart	1,476	360	(967)	(869)		-	-	14,400	(3,889)	(5,035)	(4,000)	1,476
Reaching People Together	4,014	33,750	(37,167)	(597)		-	-	165,000	(157,537)	(3,449)		4,014
NHS – KWAP		67,500	(86,297)	(1,170)		(19,967)	-	-				-
Warm Beds		10,000	(6,024)	(1,600)		2,376	-	-				-
Household Support		2,501		(2,501)		-	-	-				-
Debt Advice		91,084	(7,683)			83,401	-	-				-
	442,271	887,382	(777,640)	(48,379)	(500)	503,134	390,689	764,079	(682,943)	(25,554)	(4,000)	442,271
	£648,332	£960,848	£(874,213)	£ -	£ -	£734,967	£599,402	£829,927	£(780,997)	£ -	£ -	£648,332