

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT
and
AUDITED FINANCIAL ACCOUNTS

31 March 2024

Company registration number : 6435678

Charity registration number : 1122695

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

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Year ended 31 March 2024

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CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS

Year ended 31 March 2024

THE CHARITY

Registered name	Citizens Advice Hampshire
Legal status	Company Limited by Guarantee
Registered address	c/o Morris Crocker Station House North Street Havant Hampshire PO9 1QU
Company registration no.	6435678
Registered charity no.	1122695
Website	www.citahants.org

CHARITY TRUSTEES DURING YEAR

Elected Officers

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

Other Trustees

Stephen Bowden, John Keating (resigned 13 March 2024), Glynne Miles (resigned 10 November 2023), Martin Stern, Thomas Downes, Sarah Gooding, Anne Winstanley, Catherine Brooks (appointed 15 February 2024), David Moxon (appointed on 14 February 2024), Paul Ellison (appointed 26 March 2023 then resigned 12 June 2024).

COMPANY SECRETARY

Robyn Kohler

CHIEF EXECUTIVE

Robyn Kohler

PROFESSIONAL ADVISERS

Principal banker	CAF Bank Ltd. 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Independent examiner	Morris Crocker, Station House, North Street, Havant, Hampshire PO9 1QU

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT

Year Ended 31 March 2024

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 2024.

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, Roger Middleton and Sarah McNiece 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, Richard Mackay, Martin Stern, Anne Winstanley, Catherine Brooks and David Moxon.

All trustees at the date of this report apart from Sarah McNeice 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 2024

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

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year Ended 31 March 2024

2 OBJECTIVES AND ACTIVITIES (continued)

The operating environment (continued)

of discontinuance of the service. Early in the next year we will be realigning the staff capacity to focus on income generation and acquiring communication and digital capacity.

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

There have been significant changes to the Board during the year, with the resignation of Robert Morrison, Chair and the appointment of Sarah McNeice who stepped in as Interim Chair in August 2023. The board continued to meet quarterly to conduct its business.

The staff of The Charity continue to be home based, and the roles and functions are covered by 4 full time equivalent people. During the year the remuneration committee and the Macmillan Steering groups have met, and the Board has agreed to encourage LCA representation to facilitate the setting up of additional sub committees. A summary of our achievements is set out below. The business plan covering 2022-25 is published on our website. The extension plan to 2026 is in development.

SECTION 3 - ACHIEVEMENTS AND PERFORMANCE

Hampshire County Council (HCC)

The CEO meets quarterly to report on the HCC Infrastructure grant which is allocated to support the training of staff and volunteers, to collaborate across Hampshire on relevant strategic forums and to support the development of the LCAs in terms of securing funding and overseeing pan Hampshire projects. The Charity provides data insights to the Council and supports LCAs to deliver advice and support around 70 000 clients a year. The Charity contributes to and supports several working groups within HCC and across the County including Action Hampshire, Hampshire Leadership forum, The Hampshire Partnership Board, Hampshire Safeguarding Adults Board, the Hampshire Domestic Abuse Board, Money and Mental Health Forum, the Hampshire Autism Partnership Board and the Hampshire Social Prescribers network.

Home & Well

Home & Well is a collaboration of Citizens Advice, Scottish & Southern Electricity Networks, Southern 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.

The Home & Well team have successfully supported over 6961 clients since April 2020, and more than 5097 of these have been signed up to the Priority Service Register. We currently have 14 Advisors in 11 offices. Advisors in East Hampshire, Gosport and Southampton attend regular drop ins at their local hospital.

Between 2023-24 Home & Well supported 2238 clients with 1635 being signed up to the Priority Service Register.

Hampshire Macmillan Citizens Advice Service (HMCAS)

Over the year 4,482 clients, of which 3,050 were new, were supported generating financial outcomes that benefit the client of £12.4m. While there were some staffing and recruitment challenges throughout the year, the service continued to perform exceptionally well and provide specialist advice to people in person and via the dedicated telephone helpline. We ended the year fully staffed. Feedback from clients

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year Ended 31 March 2024

SECTION 3 – ACHIEVEMENTS AND PERFORMANCE (continued)

Hampshire Macmillan Citizens Advice Service (HMCAS) (continued)

and professionals is regularly obtained and analysed, and our QAA (Quality Assurance Assessment) remains rated green, meaning that we give good advice consistently.

Surrey Macmillan Citizens Advice Service (SMCAS)

This project commenced during the third quarter (Q3) of Financial Year 2023/24 and primarily focused on recruitment and training of the caseworkers and establishing links with the hospitals where we will be delivering an outreach service.

By Q4 we were just starting to take on and advice clients and generate some financial outcomes. We supported 67 clients to achieve £122,398 in financial outcomes for clients.

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. The partnership between Citizens Advice Hampshire and Help and Care ended, and residual funds were carried forward to add to the contribution for Surviving Winter in 2024.

Key Worker Advice Project (KWAP)

This project was not successful in attracting continuation funds due to a restructure in the commissioning NHS Trust.

National Lottery Debt Project

Working in partnership with the National Lottery Community Fund to support vulnerable clients across Hampshire, Isle of Wight, Portsmouth & Southampton.

We provide an information, advice and casework service to people who are experiencing profound difficulties in managing financial problems including debt and benefit issues, and who may face additional problems such as the threat of homelessness. This support is face to face.

We have now supported 467 clients and helped to write off £933,572 worth of debt.

Between 2023/24 the project supported 333 vulnerable clients, helped to write off £617,781 worth of debt and supported with £195,679 with income maximised and debt managed.

Surviving Winter

This project ran from January to March enabling clients to access money for food, heating, clothing and debt arrears. We supported 94 households with £9,375.50 of grants with most clients aged between 65 and 90. The original funding from HIWCF was £4500 and we were able to supplement this with £5000 of residual funding from the Healthwatch project which was closed.

Research and Campaigning

The Charity's CEO 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 to influence or change the way in which some services are delivered. This year we have focussed on Digital Exclusion and Housing as issues emerging and will look to campaign for funds in these areas next year.

Support for Local Citizens Advice

In addition to the activities outlined above, The Charity acts as a conduit for managers and staff of LCA's, sharing best practice as well as supporting county wide applications for grants and non-restricted funds. This year we held a strategic development day and spent some time surveying LCA Chief Officers about their uptake of services and what their priorities are for the next three years. This has enabled us to develop a business plan fit for purpose and move towards dedicating time to income generation.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year Ended 31 March 2024

SECTION 4 - FINANCIAL REVIEW

The Charity 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 £1,010,989 (2023: £951,503).

The unrestricted net surplus for the year was £25,410 (2023: £25,272). The unrestricted general fund was £164,461 at 31 March 2024 (2023: £166,672).

The restricted deficit for the year was £71,442 (2023 £61,363 surplus). The restricted balance brought forward, and transfers made in the year results in £431,693 (2023: £503,134) 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:

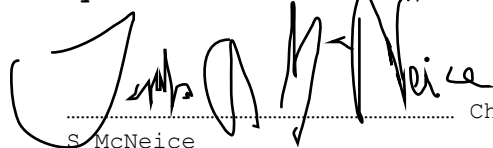
- meet its statutory and contractual obligations
- withstand any unforeseen financial setback
- provide temporary financial assistance for projects that are awaiting funding from other organisations
- take advantage of an opportunity that the Trustees consider will benefit the charity and the community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

2nd December 2024 Date

The Board of Trustees
Citizens Advice Hampshire
c/o Morris Crocker, Station House
North Street, Havant
Hampshire, PO9 1QU

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CITIZENS ADVICE HAMPSHIRE (LIMITED BY GUARANTEE)
Year Ended 31 March 2024

Opinion

We have audited the financial statements of Citizens Advice Hampshire (Limited by Guarantee) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF

CITIZENS ADVICE HAMPSHIRE (LIMITED BY GUARANTEE) (continued)

Year Ended 31 March 2024

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Other matter

We draw attention to the fact that the financial statements for the year ended 31 March 2023, presented for comparative purposes, were not audited. Accordingly, the comparative figures in the current year's financial statements are unaudited and were included for information purposes only. Our opinion is not modified in respect of this matter.

2nd December 2014

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CITIZENS ADVICE HAMPSHIRE (LIMITED BY GUARANTEE) (continued)**

Year Ended 31 March 2024

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CITIZENS ADVICE HAMPSHIRE (LIMITED BY GUARANTEE) (continued)

Year Ended 31 March 2024

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

From discussion with management and those charged with governance information about the entity is documented to assess the activity within the organisation. We discuss management's assessment of risk in respect of irregularities, fraud and going concern.

Based on these discussions and our own assessments we determined that the key risk areas were income recognition in respect of cut off issues and management override concerning the size of the organisation.

We set financial statement materiality level based on the level of income. As a not for profit organisation raising income is its primary focus which is why income was used to determine the level of materiality. Our overall assessment of risk was used to determine performance materiality at an appropriate level.

Substantive audit tests were designed after assessing and performing walkthrough tests. The walkthrough testing confirmed documented systems which have been designed to act as a preventative measure against fraud and error which appear to be operating as documented. Substantive testing tested a sample of the population, representative of the population, to identify errors. The testing did not identify any material misstatements in areas tested.

Audit substantive tests concluded no material errors over the key risk areas of income recognition and management override.

The audit considers the organisation is not exposed to material risk of error as a result of assessing laws and regulations that are appropriate to the organisation.

Management assessed there is no going concern risk.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CITIZENS ADVICE HAMPSHIRE (LIMITED BY GUARANTEE) (continued)
Year Ended 31 March 2024

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

P Underwood (Senior Statutory Auditor)
for and on behalf of Morris Crocker Limited
Chartered Accountants
Statutory Auditors
Station House
North Street
Havant
Hampshire
PO9 1QU

Date:

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

BALANCE SHEET

Year ended 31 March 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
		£	£
CURRENT ASSETS			
Debtors and prepayments	4	193,972	167,423
Cash at bank and in hand	5	758,575	774,930
		952,548	942,353
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	263,612	207,386
Total Assets Less Current Liabilities		688,935	734,967
TOTAL NET ASSETS		688,935	734,967
REPRESENTED BY:			
ACCUMULATED FUNDS	16		
Unrestricted funds		257,243	231,833
Restricted funds		431,693	503,134
FUND BALANCES AT 31 MARCH		688,935	734,967

STATEMENTS OF THE TRUSTEES

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 and signed on its behalf:

 Chair

S McNeice

2nd December 2024

..... Date

CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

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

Year ended 31 March 2024

	Note	Year ended 31 March 2024			Year ended 31 March 2023		
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
		£	£	£	£	£	£
INCOME FROM:							
Donations	7		500	500			-
Charitable activities	8	64,703	946,286	1,010,989	64,121	887,382	951,503
Interest received		26,431		26,431	9,345		9,345
		91,134	946,786	1,037,920	73,466	887,382	960,848
Total income			136,000	136,000			
Refund of previous years' grants		91,134	810,786	901,920			
EXPENDITURE ON:							
Charitable activities	9	65,724	882,228	947,952	48,194	826,019	874,213
		25,410	(71,442)	(46,032)	25,272	61,363	86,635
NET INCOME							
TRANSFERS				-	500	(500)	-
NET MOVEMENT IN FUNDS		25,410	(71,442)	(46,032)	25,772	60,863	86,635
RECONCILIATION OF FUNDS							
Total funds brought forward	16	231,833	503,134	734,967	206,061	442,271	648,332
TOTAL FUNDS CARRIED FORWARD		257,243	431,692	688,935	231,833	503,134	734,967

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

STATEMENT OF CASH FLOWS

Year ended 31 March 2024

	Financial reporting year ended	
	31/03/2024	31/03/2023
	£	£
Cash flows arising from operating activities		
Net income / (expenditure) for the year (as per Statement of financial activities)	(46,032)	86,635
Adjustments for:		
(Increase) / decrease in debtors	(26,549)	(55,169)
Increase / (decrease) in creditors	56,227	84,040
Net cash provided by operating activities	(16,354)	115,506
Increase in cash and cash equivalents during the year	(16,354)	115,506
Cash and cash equivalents at beginning of the year	774,930	659,424
Cash and cash equivalents at end of the year	758,576	774,930

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2024

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.

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

NOTE 2 - ACCOUNTING POLICIES (continued)

(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.

(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. 22

(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.

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

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

(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) 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.

(g) 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.

(h) Surrey Macmillan Citizens Advice Service

This project commenced during financial year 2023/24. Working in partnership with Macmillan Cancer Support the provision of financial, benefits and employment advice to people affected by cancer in Surrey.

(i) 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) 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.

(l) National Lottery Debt Project

A project to support vulnerable clients with debt advice.

NOTE 4 - DEBTORS, PREPAYMENTS AND ACCRUED INCOME

	<u>2024</u>	<u>2023</u>
	£	£
Debtors	151,015	116,755
Prepayments	370	1,135
Accrued Income	42,588	49,533
	<u>193,972</u>	<u>167,423</u>

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

NOTE 5 - CASH AT BANK AND IN HAND

	<u>2024</u>	<u>2023</u>
	£	£
Current accounts	152,597	100,607
Deposit accounts	605,978	674,323
	<u>758,575</u>	<u>774,930</u>

NOTE 6 - CREDITORS

	<u>2024</u>	<u>2023</u>
	£	£
Amounts due to Local Citizens Advice	185,190	170,938
Amounts due to suppliers	4,053	9,000
Taxation and social security	4,312	3,268
Accrued charges	48,917	24,180
Deferred Revenue	21,140	-
	<u>263,612</u>	<u>207,386</u>

Deferred revenue has been recognized in the accounts to reflect income received in advance for services and activities that will take place in the 2024-25 financial year. The deferred revenue relates to grants received from the National Lottery and Maggie's.

NOTE 7 - DONATIONS

	<u>Year ended 31 March 2024</u>			<u>Year ended 31 March 2023</u>		
	Unrestrict ed funds	Restrict ed funds	Total funds	Unrestrict ed funds	Restrict ed funds	Total funds
	£	£	£	£	£	£
To support the Hampshire Macmillan Citizens Advice Service	-	500	500	-	-	-

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

NOTE 8 - INCOME FROM CHARITABLE DONATIONS

	Year ended 31 March 2024			Year ended 31 March 2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Hampshire Macmillan Citizens Advice Service		309,103	309,103		330,071	330,071
Surrey Macmillan Citizens Advice Service		102,168	102,168		-	-
Hampshire Hospices Advice Service		11,700	11,700		9,972	9,972
Healthwatch Hampshire		-	-		42,000	42,000
Home & Well		286,276	286,276		255,822	255,822
Surviving Winter		10,419	10,419		5,622	5,622
Training & Development	29,192		29,192	24,240		24,240
Networking & Development	5,500		5,500	39,000		39,000
Volunteer Strategy	25,762		25,762			-
Research & Campaigning	-		-			-
Household support		-	-		2,501	2,501
Kickstart		-	-		360	360
Maggie's		30,475	30,475		38,700	38,700
Reaching People Together		-	-		33,750	33,750
NHS - KWAP		29,594	29,594		67,500	67,500
Debt Advice		166,551	166,551		91,084	91,084
Warm Bods		-	-		10,000	10,000
Other	4,249		4,249	881		881
	64,703	946,286	1,010,989	64,121	887,382	951,503

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

NOTE 9 - EXPENDITURE ON CHARITABLE ACTIVITIES

	Year ended 31 March 2024			Year ended 31 March 2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Cost of services (Note 10)	17,906	756,159	774,066	21,765	660,687	682,452
Administration and support costs (Note 11)	18,833		18,833	17,512		17,512
Payroll and related costs (Note 12)	73,709	81,345	155,054	57,296	116,953	174,249
	110,448	837,504	947,952	96,573	777,640	874,213
Reallocation of costs (Note 16)	(44,724)	44,724	-	(48,379)	48,379	-
	65,724	882,228	947,952	48,194	826,019	874,213

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

NOTE 10 - COST OF SERVICES

	Year ended 31 March 2024			Year ended 31 March 2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Hampshire MacMillan Citizens Advice Service		271,567	271,567		284,284	284,284
Surrey MacMillan Citizens Advice Service		84,435	84,435		-	-
Hampshire Hospices Advice Service		5,734	5,734		168	168
Healthwatch Hampshire		-	-		40,508	40,508
Home & Well		222,402	222,402		196,856	196,856
Surviving Winter		13,057	13,057		1,020	1,020
Training & Development	17,906		17,906	11,765		11,765
Networking & Development	-		-			-
Volunteer Strategy	-		-			-
Research & Campaigning	-		-			-
Household support		-	-			-
Kickstart		-	-			-
Maggie's		32,828	32,828		30,271	30,271
Reaching People Together		-	-		21,064	21,064
NHS - KWAP		6,641	6,641		73,896	73,896
Debt Advice		117,496	117,496		6,596	6,596
Warm Bods		1,998	1,998		6,024	6,024
Other			-	10,000		10,000
	17,906	756,159	774,066	21,765	660,687	682,452

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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

NOTE 11 - ADMINISTRATION AND SUPPORT COSTS

	Year ended 31 March 2024			Year ended 31 March 2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Staff training and conferences	318		318	586		586
Travel expenses	3,180		3,180	3,196		3,196
Meeting costs	1,456		1,456			-
Bookkeeping fees	2,910		2,910	3,500		3,500
Printing, postage and stationery	556		556	269		269
Computer consumables and software	1,473		1,473	338		338
Website development	1,386		1,386	2,940		2,940
Telephone	609		609	301		301
Insurance and compliance	438		438	434		434
Governance costs:						-
Independent auditor's fees	1,379		1,379	2,000		2,000
Trustees' meetings and AGM	148		148	1,209		1,209
Recruitment	205		205	1,327		1,327
Fees to member Citizens Advice Bureaux				300		300
Bank charges	1,346		1,346	900		900
Other	3,428		3,428	212		212
	18,833	-	18,833	17,512	-	17,512

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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

NOTE 12 - PAYROLL COST AND STAFF NUMBERS

	Year ended 31 March 2024			Year ended 31 March 2023		
	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£	£	£	£
Managerial & Administration						
Gross Pay	64,643	76,456	141,099	50,787	107,992	158,779
Social security	4,495	3,851	8,346	3,703	6,086	9,789
Employer pension contribution	4,571	1,038	5,609	2,806	2,875	5,681
	73,709	81,345	155,054	57,296	116,953	174,249

The average number of staff employed during the equivalent year was 5 representing an average full time of 4 (2023: 8 and 5).

No individual's employee benefit (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.

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

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 £767 claimed by Richard Mackay (Treasurer) and Robert Morrison (Chair for part of the financial year).

NOTE 14 - RELATED PARTY TRANSACTIONS

The Charity did not engage in any transactions with related parties as defined by the Charities SORP (FRS 102) (2023: None). Section 1 of the Trustees Annual Report explains the relationship between the Charity and the local Citizens Advice organisations.

NOTE 15 - FUNDS HELD AS AGENT

CitAH acted as agent for the Household Support project funds received by an independent Local Citizens Advice (LCA) from Hampshire County Council. CitAH acted as a gateway to distribute said funds equally to 11 participating LCAs in Hampshire. Three distributions were made during the reporting year. The first payment distribution took place in April and amounted to £22,913 in total (11 payments of £2,083). The second payment distribution took place in September and amounted to £131,087 in total (11 payments of £11,917). The third payment distribution took place in December and amounted to £21,076 in total (11 payments of £1,916). CitAH did not receive management fee for the services provided towards the Household Support project.

CITIZENS ADVICE HAMPSHIRE

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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

NOTE 16 - ACCUMULATED FUNDS MOVEMENT

	Year ended 31 March 2024						Year ended 31 March 2023					
	Balance brought forward	Incoming resources	Refund of previous years' grant	Direct resources expended	Allocated administrative costs	Balance carried forward	Balance brought forward	Incoming resources	Direct resources expended	Allocated administrative costs	Transfer	Balances carried forward
	£	£		£	£	£	£	£	£	£	£	£
<u>Unrestricted</u>												
General fund	166,672	30,680	-	(79,792)	46,901	164,461	145,686	29,726	(60,288)	51,048	500	166,672
Designated fund:												
Project Closure	32,867					32,867	33,904		(1,037)			32,867
Mental Health Winchester						-	10,488		(10,000)	(488)		-
Mental Health Southampton						-						-
Training & Development	6,659	29,192		(22,896)	(2,288)	10,667		24,240	(15,400)	(2,181)		6,659
Networking & Fundraising	9,760	5,500		(5,848)	(585)	8,827		19,500	(9,740)			9,760
Volunteer strategy	15,875	25,762		(1,105)	(111)	40,421	15,983		(108)			15,875
Other				(806)	806	-						-
	65,161	60,454	-	(30,656)	(2,178)	92,782	60,375	43,740	(36,285)	(2,669)	-	65,161
	231,833	91,134	-	(110,448)	44,724	257,243	206,061	73,466	(96,573)	48,379	500	231,833

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2024

NOTE 16 - ACCUMULATED FUNDS MOVEMENT (continued)

	Year ended 31 March 2024					Year ended 31 March 2023						
	Balance brought forward	Incoming resources	Refund of previous years' grant	Direct resources expended	Allocated administration costs	Balances carried forward	Balance brought forward	Incoming resources	Direct resources expended	Allocated administration costs	Transfer	Balances carried forward
	£	£		£	£	£	£	£	£	£	£	£
Restricted												
Hampshire Macmillan Citizens Advice Service	163,457	309,603	(136,000)	(305,471)		31,590	148,751	330,071	(325,261)	(3,600)	13,496	163,457
Surrey Macmillan Citizens Advice Service		102,168		(102,168)		-						-
Hampshire Hospices Advice Service		11,700		(6,436)	(5,264)	-		9,972	(1,229)	(1,027)	(7,716)	-
Healthwatch Hampshire	1,255			(473)	(783)	-	10,068	42,000	(45,646)	(4,667)	(500)	1,255
Home & Well	256,106	286,276		(244,981)	(25,828)	271,572	267,962	255,822	(234,663)	(27,235)	(5,780)	256,106
Surviving Winter	3,988	10,419		(13,570)	(836)	-		5,622	(1,334)	(300)		3,988
Household support						-		2,501		(2,501)		-
Kickstart						-	1,476	360	(967)	(869)		-
Maggie's	12,518	30,475		(33,332)	(9,658)	-	10,000	38,700	(31,369)	(4,813)		12,518
Reaching People Together						-	4,014	33,750	(37,167)	(597)		-
NHS - KWAP	(19,967)	29,594		(9,152)	(476)	-		67,500	(86,297)	(1,170)		(19,967)
Debt Advice	83,401	166,551		(119,923)	(1,500)	128,529		91,084	(7,683)			83,401
Warm Bods	2,376			(1,998)	(378)	-		10,000	(6,024)	(1,600)		2,376
	503,134	946,786	(136,000)	(837,504)	(44,724)	431,693	442,271	887,382	(777,640)	(48,379)	(500)	503,134
	734,967	1,037,920	(136,000)	(947,952)	-	688,935	648,332	960,848	(874,213)	-	-	734,967