

Citizens Advice East Hampshire Limited

England & Wales · Charity number 1129850

Details

Other names	EAST HAMPSHIRE CAB TRUST LIMITED, EAST HAMPSHIRE CITIZENS ADVICE BUREAU LIMITED, Citizens Advice East Hampshire Limited
Status	Registered
Legal form	Charitable company
Company number	06694768
Registered	2009-05-28
Register	View on the Charity Commission register

Contact

Address	Forest Community Centre Pinehill Road Bordon GU35 0BS
Phone	01420475541
Email	ceo@caeasthants.org.uk
Website	www.citizensadvice.org.uk/east-hampshire/

Activities

Objects: 4. The charity's objects ('Objects') are specifically: to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in East Hampshire and surrounding areas.

Activities: We provide free independent, confidential and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination. The service aims: 1. to provide the advice people need for the problems they face, and 2. to improve the policies and practices that affect people's lives.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** EAST HAMPSHIRE
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£779,141	£632,284	£816,491	17
2024-03-31	£705,878	£600,096	£669,632	11
2023-03-31	£606,634	£498,864	£563,851	9
2022-03-31	£828,071	£734,304	£456,082	8
2021-03-31	£548,366	£395,040	£362,315	7

Trustees

Name	Role	Appointed
Benjamin Edward Thomas		2023-11-23
Charles Beresford-Davies		2023-11-23
Cheryl Fisher		2023-11-23
Emma Hargreaves		2025-04-22
Jason Fletcher		2024-11-12
John Donaldson		2025-11-04
Lucy Allardice		2024-01-30
Paul Kenneth Susans		

Accounts

Citizens Advice East Hampshire Limited

Registered Company Number 06694768



Annual Report 2024 - 2025

Contents

Chair’s introduction	Page 3
Our year at a glance	Page 4
Overview from our Chief Executive	Page 5/6
About us	Page 7
Advice and support	Page 8
Our clients	Page 9
Tackling the high cost of living	Page 10
Stories from our clients	Page 11/12
Key achievements in 2024/25	Page 13
Looking ahead to 2025-26	Page 14
Our organisation	Page 15
Financial review	Page 18
Independent Examiner’s Report	Page 34
Thank you to our supporters	Page 35

Chair's Introduction

In my fourth year as Chair of Citizens Advice East Hampshire, I continue to be extremely proud of the work the organisation does supporting people with the wide range of problems they face. As a local Citizens Advice, we strive to remain the People's Champion as they navigate the continued high cost of living locally as well as the longstanding impact on lives of a dramatic rise in household costs of previous years since Covid. Debt, welfare benefits supporting essential living costs as well as struggles with paying for basics such as utilities and food continue to significantly affect many local residents across East Hampshire.

In addition, we have seen an increase in the most vulnerable this year coming to us for support, often having struggled to access other services and finding the complexity of our financial and household billing system difficult to navigate. We remain a lifeline for many of these local residents who would find it challenging to remain physically and mentally well and safe without our support.

As always our staff, volunteers and trustees remain dedicated, focused and compassionate in meeting the needs of local residents to find a way forward. Two long serving trustees stood down this year, Michael Croucher and Helen Davis, having seen the organisation through significant change over nearly 10 years or more and I thank them for their commitment. We were joined by Jason Fletcher in November 2024, adding to a relatively new but highly skilled board.

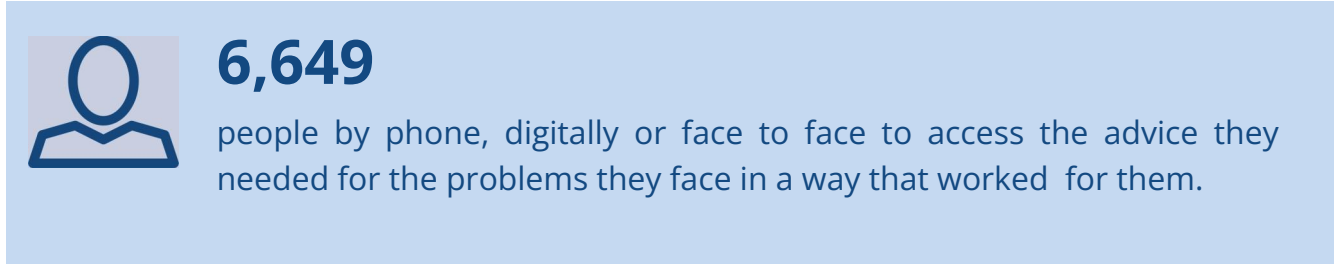
I would also like to thank the senior management team, led by Helen Drake, our CEO, for their commitment to the strong leadership and development of the organisation. Their drive and competence has enabled us to efficiently and effectively continue to deliver large contracts such as Hampshire Household Support Fund energy support and more recently, fuel poverty and energy advice to complement this. Our funders, including East Hampshire District Council and others, continue to support our core work with grants that keep the organisation able to deliver to so many. Last but not least, my sincere thanks goes to all our staff and volunteers who provide an excellent advice service to East Hampshire residents - your expertise and empathy never fail to impress.

Paul Susans

Chair

Our Year at a Glance

The people we helped



How people contacted us



Our Value to Society



What people came to us about (top 4 categories)



Our resources



Overview from our Chief Executive:

This year for CAEH has been one of consolidation of the high quality, multi-channel core advice services, delivered primarily by volunteers as well as continuation of impactful advice projects that focus targeted support to vulnerable clients who struggle to deal with their issues without support. Our advice service helped around 7,000 local clients with over 16,000 different issues this year, a remarkable achievement given the size of the organisation and constrictions on core funding.

Welfare benefits, debt, housing and utilities, all issues that are created through enduring high household costs and personal financial crises, have been the key problems brought to us this year. Our client profiles, with nearly 60% of clients telling us they are disabled or have long term health problems, as well as geographical concentration of financial issues in key wards such as Alton Eastbrooke and Alton Wooteys, Whitehill Chase and Petersfield St Peters, provides insight into the demographics of deprivation in a district considered as one of the most prosperous in the UK. Some residents, particularly the most vulnerable, are now really struggling not only with debt and the cost of living, but with many services, apart from ours, being primarily online.

Specific projects that have been extended this year due to additional funding allocations from East Hampshire District Council include the complex debt caseworker project, providing support to the most vulnerable residents to deal with complex debt, well as the cost of living outreach work in the local, particularly rural, communities.

Our significant work on energy and fuel poverty, funded by the Hampshire Household Support Fund (with funding from government through the Department of Work and Pensions) as well as energy advice and casework funded by government via national Citizens Advice have made a real difference to households particularly in the winter months. These, and other projects blend alongside the core advice service to make up the jigsaw of work we undertake to make sure that the most vulnerable in East Hampshire are prevented from falling into greater detriment such as debt, bankruptcy, poor health and homelessness.

Alongside this, our commitment to try to keep three offices open to the public in the main towns (as well as phone and email advice) is underpinned by belief that many local residents, especially the most vulnerable, desperately **need** to be able to drop in to their local Citizens Advice for in person help with their issue. Phone and email is often not enough when you are in crisis.

We are extremely fortunate to be joined by Amanda Whiteland-Smith in February 2025, who replaced Claire Oughton as our Head of Advice. Amanda comes to us with nearly 30 years of advice experience, most recently at Havant Citizens Advice. We welcome her to the team and know our advice service will benefit greatly from this wealth of experience.

Other staff and volunteers are, of course, at the heart of a really fantastic service to the public ensuring a high quality yet friendly service that meets demand as far as possible. I would also commend our trustee board who remain supportive yet business focused, strategic and forward thinking. Overall, we have a dedicated, skilled and compassionate team here, all working together to support their community as can be evidenced from the overwhelmingly positive comments clients leave, the social value of our work and the continued commitment of core funders such as EHDC, town and parish councils, and Hampshire County Council as well as national Citizens Advice. We are so grateful for those funding arrangements, and others that help our service continue to grow.

Looking ahead, while our funding remains solid this year, we are acutely aware of the tides of change as local government reorganisation and devolution will transform the landscape of funding for agencies such as ours from 2027/28 and beyond. We consider that we are a robust and vital service that must be enabled to continue the essential advice service we provide to local residents, regardless of the structures and funding arrangements that might be in place in the coming few years.

Helen Drake - Chief Executive Officer

About Us



Citizens Advice East Hampshire Limited is a local charity that helps people with the problems they face. Advice is delivered by trained volunteers, supported by a small team of paid staff.

In 2024/25, we delivered advice by all channels - face to face, by phone and by email/digital means.

We are passionate about using the experiences of our clients as evidence to campaign for change.

We are Citizens Advice. We are the people's champion.

For 85 years, Citizens Advice have been helping to shape a society that's fairer for everyone - working on issues that affect the whole of society.

We can all face problems that seem complicated or intimidating. At Citizens Advice we believe no one should have to face these problems without good quality, independent advice.

That's why we're here to give people the knowledge and the confidence they need to find their way forward - whoever they are, and whatever their problem.

No one else sees so many people with so many different kinds of problems, and that gives us a unique insight into the challenges people are facing today.

With the right evidence, we can show big organisations – from companies right up to the government – how they can make things better for people.

We help people find a way forward.

What clients we've helped say:



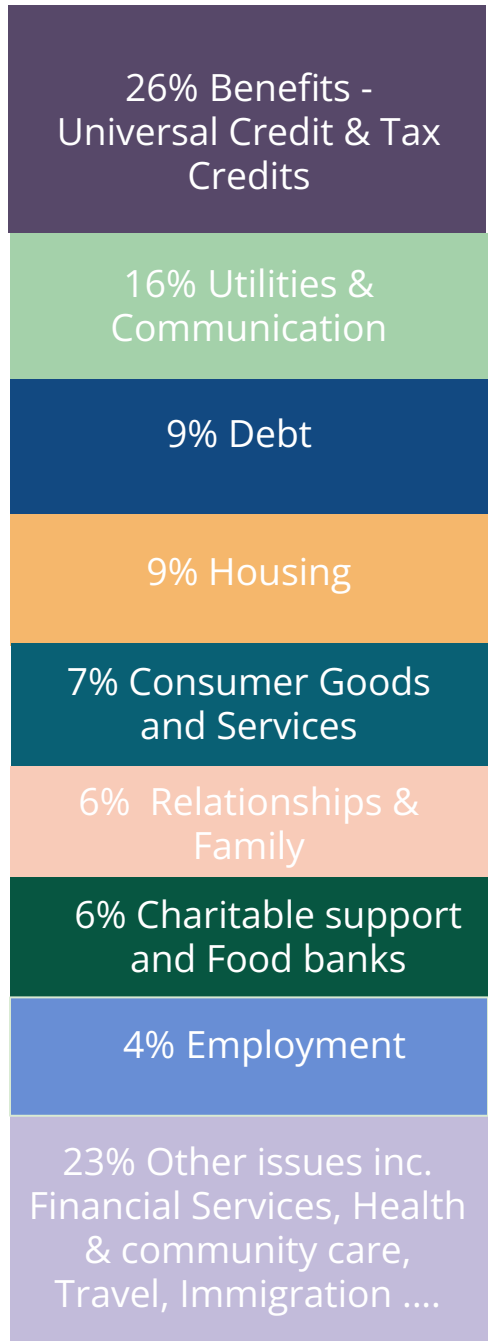
90% said without our help they would not have been able to sort out their problem, and 91% said they would be likely to recommend Citizens Advice East Hampshire Limited.

We received a call from a grateful Client who was very happy with the successful outcome of their PIP appeal. The Client called to thank one of our advisers for all his hard work which had resulted in a successful outcome. The Client was due to receive a backdated amount of c. £4,500 and the award would not be reviewed again until March 2030.



Advice and Support

14,646 issues dealt with



We give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.



Top 5 benefit issues

Personal Independence Payment
General Benefit Entitlement
Council Tax Reduction
Attendance Allowance
Housing Benefit



Top 5 utilities and communication issues

Fuel (gas, electricity, oil, etc)
Water and sewerage
Internet and Broadband
Mobile phones
TV including cable, digital, and satellite



Top 5 debt issues

Other debt issues - including multiple debts and assessments
Council tax arrears
Fuel debts
Rent arrears - Housing Association
Credit, store & charge card debts



Top 5 housing issues

Private sector rented property
Housing association property
Access to and provision of accommodation
Environmental & neighbour issues
Other housing issues such as Homelessness and threatened homelessness



Top 5 consumer goods and services issues

Energy efficiency advice and measures
Energy company obligation
Other goods and services
Fraud and scams
Building repairs and improvements

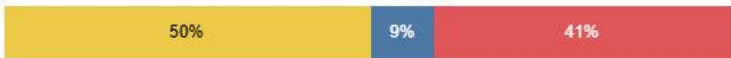
Our Clients

Gender



Female
Male
Prefer different t...

Disability / Long-term health



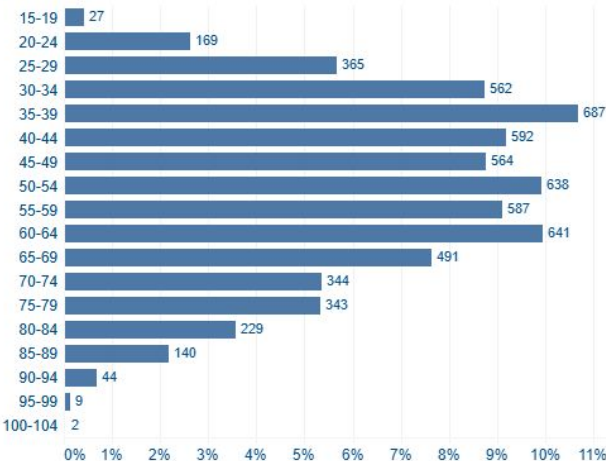
Long-Term Health Condition
Disabled
Not disabled/no health problems

Ethnicity



White
Black
Asian
Mixed
Other

Age



Tackling the big issues

Because we help thousands of people a year, we have our finger on the pulse of what's happening in society. We use the evidence we collect to campaign for social improvements. In 2023/24, we identified and reported evidence on **387** Research and Campaign issues, including:



62 Housing issues



20 Health and Community care



122 Benefit issues



11 Charitable support and food bank issues



35 Utilities and communication issues



102 Other issues including:
Travel and transport 17
Consumer Goods 15
Immigration & asylum 8
Relationship and Family 7
Employment 7
Legal 7
Other 41



35 Debt

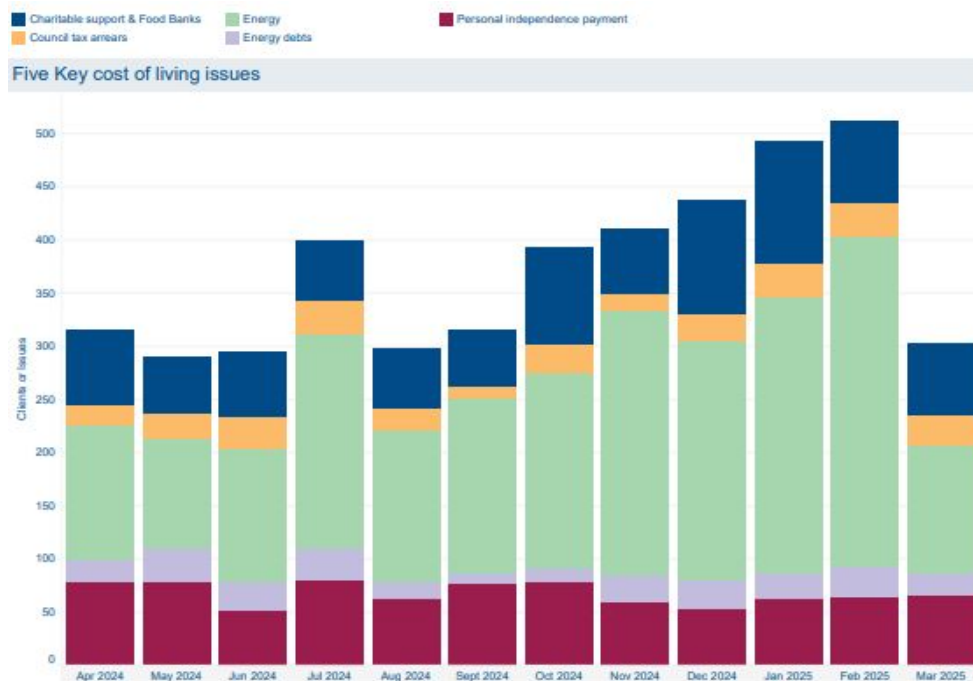


We feed the evidence we collect locally into national Citizens Advice, who use it to campaign for social improvements. To read about some of the policy issues that Citizens Advice is challenging, see their website: www.citizensadvice.org.uk/about-us/policy/

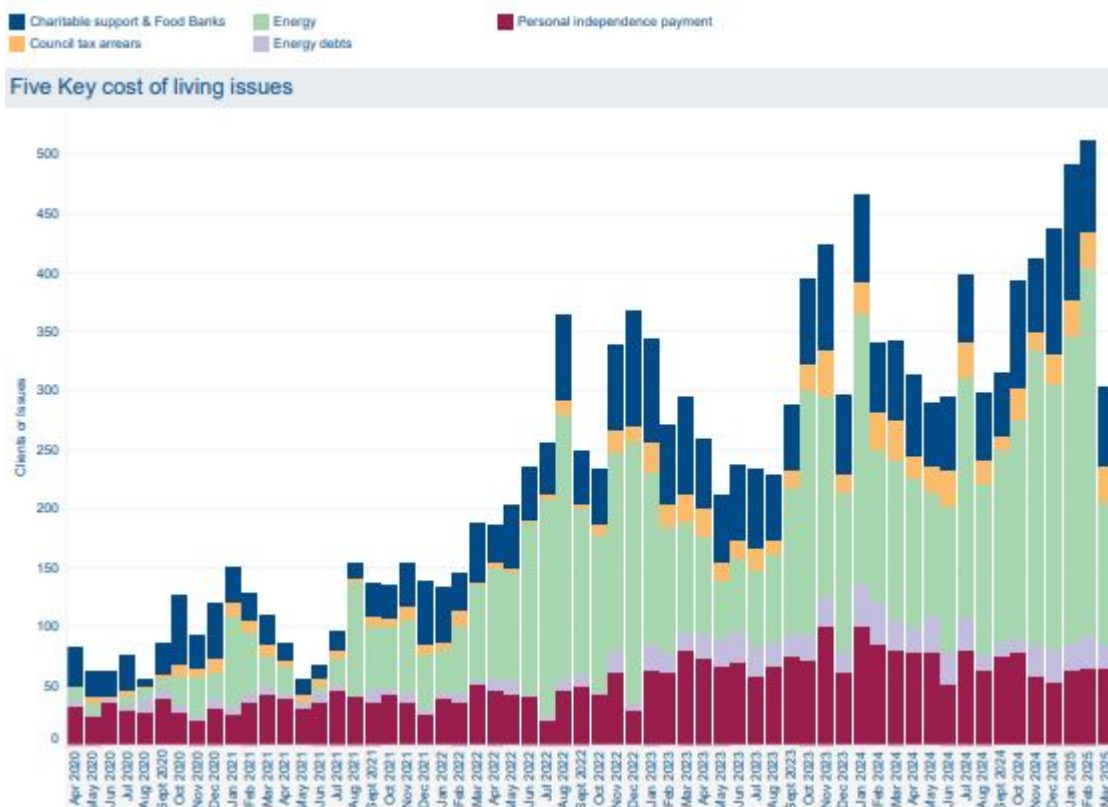
Tackling high costs of living

This year saw our organisation again at the frontline of the a continued unmanageably high cost of living both nationally and locally with high demand in winter months for energy and foodbank support

East Hampshire five key cost of living issues April 2024 to March 2025:



The chart below maps the five key cost of living issues identified since 2020 and how they have risen over the last five years for clients coming to Citizens Advice East Hampshire. As can be seen energy debts, foodbank and charitable support, council tax arrears, energy debts and PIP have been identified as East Hampshire largest rises in these areas and have risen significantly since April 2021 and continue to rise peaking in February 2025. While slightly lower in March 2025, we consider these will rise again throughout the year depending on economic conditions.



Client stories

With another challenging year and the cost of living having a long term impact on everyday lives, people continue to need the support of Citizens Advice. Below are examples of some of the issues, big and small, we have helped people with during the year (anonymised).

Issues: Destitution, physical and mental health challenges, disability, employment, benefits debt, potential homelessness and digital exclusion

Eddie* came to Citizens Advice, referred via a social prescriber, as he had no money to buy food and was being supported by his sister who lived elsewhere. He told us that he was about to be evicted from a house owned by his mother that he had lived in as a tenant for 7 years, due to her remortgaging the property but not keeping up with payments. It became clear that Eddie also owed money on his council tax and utility bills and there was a risk of further action by both.

Eddie had been off work long term sick from his manual job and his Statutory Sick Pay had recently ended without warning. An occupational health report advised his employer that he would not be able to return to work in the near future due to severe arthritis in his hips and pelvis and ongoing mental health issues after the tragic death of his daughter. His employer decided to end his employment through capacity as there are no suitable posts available even with reasonable adjustments to his physical needs.

After initial drop in advice from us, Eddie tried to claim Universal Credit and Personal Independence Payment independently but returned to us for help as these required identification and authentication by phone. Eddie told us he had his own email address but was otherwise not digitally competent. Our adviser helped Eddie authenticate his claims for all benefits as well as put in a request for an advance on his Universal Credit so he had something to live on. With further assistance Eddie applied for Employment Support Allowance and Personal Independence Payment to help him cope with the day to day challenges of his physical and mental health.

We also helped Eddie access the Household Support Fund for help with his ongoing energy costs and obtained an urgent food bank voucher for him to access food. Our team also supported him to put a hold on the Council Tax recovery process and ensured he applied for Council Tax support. Eddie's complex problems are far from over and we will be working with him on an ongoing basis but we have put in place initial steps to ensure his health and wellbeing while we do so.

Issue: Employment, holiday entitlement

Gemma* came to Citizens Advice as she had not been allowed to take the annual leave that she was entitled to despite having made both verbal and written requests, nor was she offered payment in lieu of leave. Our team supported Gemma through the process of raising a grievance with a successful outcome.

Gemma sent the following thank you message -

I wish to thank you, and the team for the support and advice that you gave me to get my annual leave that was owed to me. I had taken your advice and made a grievance about my annual leave. I attended a meeting to raise my grievance. It took them nearly two weeks to get back to me, but they have carried over 41 hours of annual leave to this year. It was a successful outcome in the end.

I appreciate the hard work , support,and knowledge,and kindness that you showed me. Many thanks.

Client stories

Issues - Cost of living, energy efficiency, mobility and mental health.

Margaret* came to us needing to increase her income as she was living on a negative budget and struggling to pay her energy bills. Our adviser double checked that Margaret was in receipt of all the benefits she was entitled to. We helped her access the Household Support Fund for help with her current energy costs and talked about energy saving measures to reduce energy wastage and keep her home warm and safe.

During this discussion it was found that Margaret was using an electric heater to keep herself warm and had been turning off the central heating. With our guidance we were able to help the client programme her heating and thermostat and explain that using an electric heater was not cost effective. Margaret was having to purchase certain types of food as she only had an airfryer to cook as her oven had broken. The adviser secured a replacement cooker from EHDC using the White Goods grant, along with a free kerbside collection valued at £46 for the broken one. The connection of the new appliance, valuing £100, was funded by the Alton Lions and this has helped to reduce her food bills.

Margaret also has mobility issues and said that her mobility scooter was failing to hold its charge and needed to be recharged most days. This meant higher energy use and cost but also isolated her as she worried about it running out of charge. The adviser submitted two grant applications for £1000, with a further grant for £550 which covered the full cost of a replacement mobility scooter. By doing this it has improved Margaret's independence but also helped increase her income as the new scooter would not need charging as often.

Margaret was empowered to contact her housing association to have access to her property widened for safe storage of the scooter at the rear property. She was extremely happy with the outcome.

Issues - homelessness, mental health and moving home.

Paul* had been homeless for some time and was living in a local homeless hostel. He was struggling with his mental health and had recently been offered a housing association tenancy for a studio flat. Paul had signed the tenancy agreement but had no items of furniture at present. He was particularly concerned about white goods which would be difficult to source or afford as he was on benefits and paying back an advance in Universal Credit. We supported Paul with applying to a charitable organisation for a fridge/freezer and washing machine. We provided ongoing support for Paul to help him change addresses with various agencies and ensured he was receiving all the benefits he was entitled to in his new home.

Issues - serious mental health issues, official error in her housing benefit and council tax reduction.

Janet* came to us struggling to pay for her housing and council tax. She had been receiving long term benefits to pay for the support with care that she needed to stay independent. Her Housing Benefit and Council Tax Reduction had been stopped in 2019 when a backdated payment of £13,000 from the DWP for transition from Incapacity Benefit to ESA was taken into account by EHDC. The DWP had disregarded the amount in their calculations as per regulations but EHDC had not done so. Specialist advice was sought by our volunteer advisers from Surrey Welfare Rights Unit who confirmed that the client should not have this backdated payment taken into account in a calculation for housing benefit and council tax reduction. Lengthy discussions took place with EHDC revenue team who confirmed that an official error had been made and awarded £29,633 in backdated Housing Benefit and £8,729 in council tax reduction as well as ongoing entitlement to both. There was also an additional pressure as the client was due to move via Managed Migration from ESA to Income Support so we needed to complete these negotiations before this occurred. The client was relieved of the long term worry of her affording her home in the future with a positive impact on managing her mental health issues.

Key Achievements in 2024/25

This year we have continued to provide holistic advice service to all residents of East Hampshire while also targeting additional advice and casework support for those struggling with the high cost of living now and over the past 2 years.

- **Core Advice:** Supporting nearly 7,000 clients with 16,000 advice issues ranging from benefits, employment, consumer, homelessness, housing, and debt
- **Complex Advice:** Each client had an average of 2 or 3 issues about which they sought advice, (with many having 5 or more), illustrating the complexity of the challenges individuals face when coming for help. This is exacerbated by poor mental or physical health, increasing the need for support
- **Wellbeing :** Nearly **60%** of those using our services told us they were disabled or had a long term health problem. 30% of these had multiple impairments, 24% said they had mental health issues primarily, and 19% had primarily physical issues.
- **Crisis Support:** we provided over **£800,000** in emergency fuel poverty support to vulnerable clients, leading a partnership of other Hampshire Citizens Advice to deliver the Hampshire Household Support Fund energy support alongside fuel poverty advice to all recipients
- **Targeted Support:** Project funded advice and casework delivered:
 - A designated Debt Caseworker supported vulnerable clients with complex debts
 - Home and Well - supporting vulnerable clients leaving hospital or at risk of hospitalisation
 - Energy Advice - providing fuel poverty, energy advice and energy efficiency to the public
- **Local: we remain a local and community facing independent organisation**
 - 60 local volunteers trained, support and developed to support the public with high quality advice and support
 - Outreach to 47 different community venues across East Hampshire to raise awareness of cost of living support available and spoke to 908 local people to raise awareness of support available.
 - Relationships with nearly every town and parish council and support to their residents
 - A trustee board with local residents at its heart and impacting on all the decisions made at a strategic level
- **Social Value:** The estimated overall societal value of our work was estimated as **£11,525,000**, using a Treasury approved calculation tool

Looking ahead to 2025-26

ADVICE

- We want to shift our focus on building resilience to avoid crisis to reduce the need for crisis support and emergency advice
- We will work towards meeting rising demand on the telephone while maintaining face to face advice for the most vulnerable.
- We will strive to have the right level of resourcing (whether staff, volunteers, financial or premises) in the right locations and channels to meet local demand for our help
- We will work with EHDC, other local Hampshire Citizens Advice and other stakeholders to ensure that East Hampshire residents have continued access to local advice to meet their needs regardless of local funding and local government structure

RESEARCH AND CAMPAIGNS

We will focus our research and campaigns work in the coming year on:

- Contributing towards national research and campaigns led by Citizens Advice
- Focusing local campaigns on **local issues** including digital inclusion, rural isolation and high personal debt
- We will identify, collect and tell our clients stories in a proactive way to influence and inform key stakeholders

INCLUSIVE ACCESS

- We will proactively focus our support to the most vulnerable clients with long term health issues to ensure they get the advice and support they need in person or other channels, as required.
- We will work with other local agencies to consider how we can provide a holistic service to the most vulnerable in East Hampshire that make a real difference to their lives
- We will support our staff and volunteers to help the most vulnerable by ensuring our safeguarding policy and practise is clear and understood by all and that our people's welfare is fully supported

ORGANISATIONAL HEALTH

In the coming year we will:

- Actively engage with the changes to funding as a result of local devolution and local government restructure as well as embrace new funding opportunities at a local, regional or national level
- Develop scenario plans for a potential change in local statutory funding to ensure continuation of an accessible, quality advice service to local residents
- Create a volunteer and staffing strategy that ensures a diverse team with the right training, support and skills, in line with their roles, in order to meet the advice needs of local residents

Our Organisation in 2024/25

Staff and volunteers

**60 volunteers supported by
17 paid staff (10 FTE) and
10 Trustees**



We can all face problems that seem complicated or intimidating and it can be difficult and stressful trying to work things out alone.

At Citizens Advice East Hampshire Limited, we have highly trained volunteers who are invaluable to delivering our service and helping people find a way forward with the problems they face, and campaigning for changes to unfair policies and practices.

www.citizensadvice.org.uk/local/east-hampshire/volunteer/

Our Value to Society

In 2024/25 for every £1 invested in Citizens Advice East Hampshire Limited we generated at least:

£2.88 in fiscal value - Financial savings to local and national Government due to fewer payments for out-of-work benefits, costly evictions, re-housing evicted tenants and less demand on the NHS.

£18.79 in public value - When people have fewer problems they have higher levels of wellbeing, participation in society and productivity. Our calculation of public value also includes the value of a volunteer run service.

£11.49 in value to the people we help - We help individual clients to achieve individual financial outcomes like getting backdated benefits, writing-off debts and refunds for consumer issues.

Our Organisation

Citizens Advice East Hampshire Limited services are delivered by 70 trained and highly-skilled volunteers in various roles, including Trustees. They freely donate more than 23,500 hours of their time each year. This is estimated to be worth the equivalent of more than £545,000 in paid staff time. Their work is supported, monitored and quality assured by a small team of paid staff.

Who we work with

We work with a range of other statutory and voluntary organisations, both locally and nationally, to provide people with the help they need.

We are a member of Citizens Advice (the operating name of the National Association of Citizens Advice Bureaux) as well as the local consortium, Citizens Advice Hampshire. Citizens Advice provides us with a range of support, including advice quality compliance, specialist information services, and research to use in our campaigning work. It also supports us behind the scenes in the smooth running of our business, including hosting our national customer relationship management system, Casebook, and telephone advice platform.

We work with East Hampshire District Council as well as Hampshire County Council via national government funded Household Support Fund, as well as local parish and town councils to ensure that advice needs of local residents are met.

East Hampshire District Council provided us with our main core funding via a service level agreement for delivery of advice services to their residents this year. A range of other funders and donors support the core service as well as additional projects targeting the most vulnerable.

Our Governance and Management

Our Trustee Board sets our vision and strategic direction of our organisation. By the end of this year it was made up seven individuals who were trustees under charity law and directors of the charitable company.

The Trustee Board meets four times per year with other meetings and events to shape the organisation's strategic direction and raise our profile. We recruit trustees through an open process using local media and our own network to find individuals who have the skills and perspectives we need to provide good leadership and make sound decisions. Trustees serve for an initial 3 years then must step down and be re-elected in line with our governing document. Our Chief Executive, working with our management team, is responsible for delivering the Trustee Board's vision as well as the day to day operation of the organisation.

Legal and administrative details

Citizens Advice East Hampshire Limited is a company limited by guarantee registered number **06694768**. We are also a charity registered with the Charity Commission, number **1129850** and authorised by the Financial Conduct Authority. Our registered office address is our offices at the Forest Community Centre, Pinehill Road, Bordon GU35 0BS.

Our Organisation

Trustee Board

Each individual member of the trustee board brings skills and qualities to the board, adding to the collective knowledge and experience. The following people were trustees at the date of this report.

Trustees	Role	Date Appointed	Date last reappointed	Stand down date
Paul Susans	Chair	14.01.09	17.10.22	
Rob Hunt	Treasurer	02.07.19	17.10.22	
Ben Thomas		23.11.23		
Charles Beresford-Davies		23.11.23		
Cheryl Fisher		23.11.23		
Lucy Allardice		30.01.24		
Jason Fletcher		12.11.24		
Retired:				
Michael Croucher		16.12.09	17.10.22	09.07.24
Helen Davis		13.01.15	16.11.21	31.05.24
Derek Gurney		23.11.23		12.11.24

Trustees are volunteers who use their skills, knowledge and experience to help guide and govern their local Citizens Advice. They work with the Chief Executive and other staff to shape strategy and give direction.

If you know anyone who would like to discuss playing the important role of a Trustee, then please do contact us at training.admin@caeasthants.org.uk

Financial Review

General

The Trustees are pleased to present the annual accounts for the financial year 2024/2025.

These accounts show a surplus on unrestricted activity of £15,879 based on income of £325,485 and expenditure of £305,723 (plus a transfer of £3,883 from unrestricted to restricted funds). This was in line with expectations and has added marginally to the charity's reserves. Trustee's plans to utilise undesignated reserves to provide increased service levels to our clients during the current levels of high cost-of-living uncertainty.

The core grant funding from East Hampshire District Council in the year was £186,000 (with £186,000 in the year 2023-24 as per our 1-year service contract) plus other smaller project funding. Core funding from town and parishes remained broadly flat on last year (£37,950 24-25 versus £42,025 in 23/24).

Restricted funds received totalled £453,656. This was up from prior year figure of £370,919. The Charity remains successful at bidding for and winning a number of projects and plans to continue this strategy in future years.

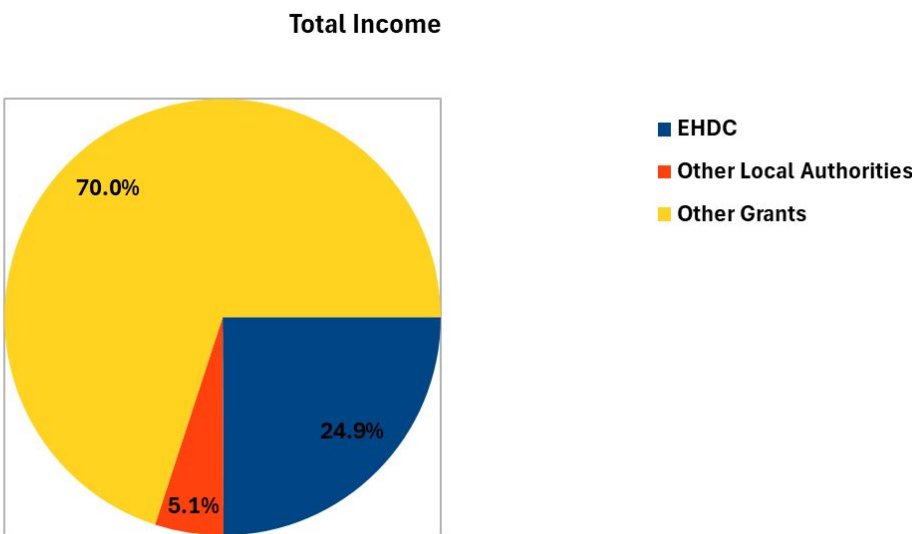
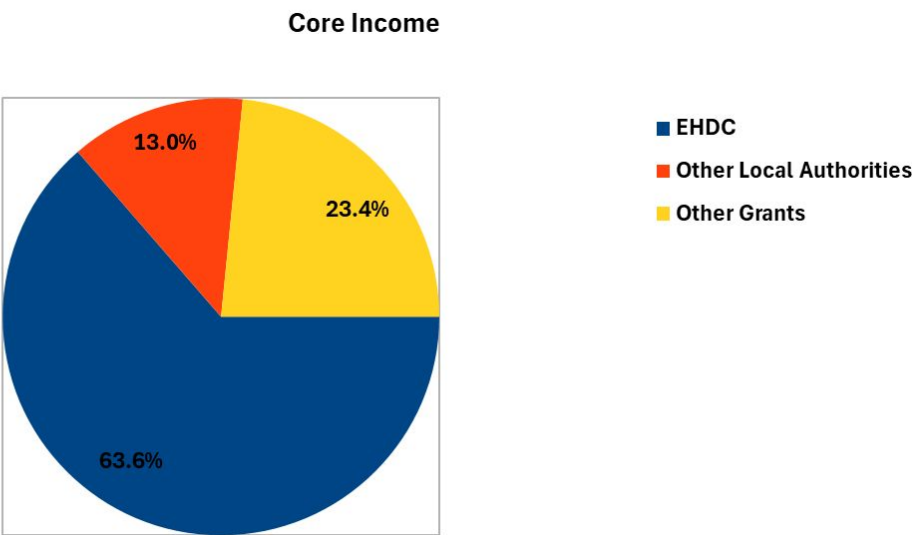
Expenditure grew from £600,096 in 23/24 to £632,283 in 24/25 largely due to salary cost increases which were partly due to the need to staff the projects referred to above along with rising costs of the day to day running of business.

Total income for the year was therefore £779,141 with expenditure of £632,283 leading to a surplus of £15,879 on unrestricted funds and a surplus of £130,979 on restricted funds. The total level of reserves is now £436,024 and £380,467 respectively.

Financial Review

Sources of Income

East Hampshire District Council was our major funder during the year, providing 64 % of our core income and a total of 27% of our total income with other funding from time limited projects. The breakdown of our sources of Core and Total income is shown in the following charts:

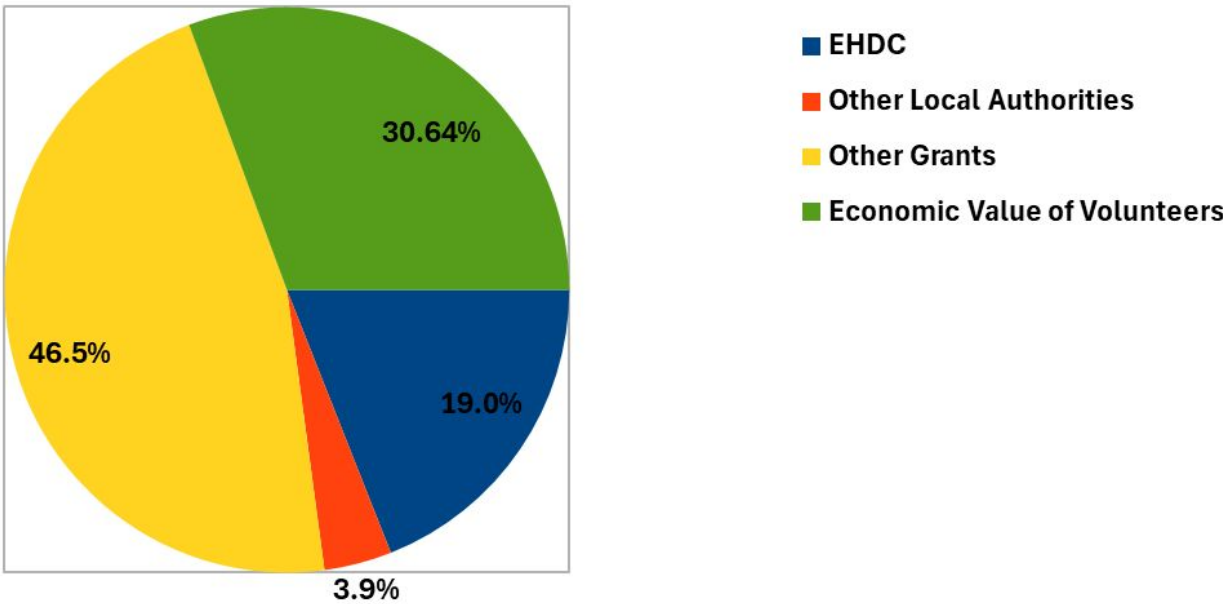


Financial Review

Sources of Income

To put our core funding in true perspective, we have assessed the economic value of our volunteers and estimate their value to be worth more than £300,000 per annum. Hence the total income figure, including this assessment of the contribution from volunteers is £979,142. A breakdown of this is shown in the following chart, and emphasises their importance in volunteers delivering client services although EHDC funding provides the foundation for all this additional income that helps support clients in the district.

Total Income Including Volunteers



Financial Review

Reserves Policy

1 Unrestricted and Trustee Designated Reserves

The Trustee Board believe that Citizens Advice East Hampshire Limited should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially damaging circumstances arising, particularly uncertainties in the amount and timing of income. During the year the Board determined to retain a service reserve to the equivalent of 6 months of operating expense given uncertainties in the funding environment. This reserve totals £245,000

In addition, unrestricted funds have been designated for the following purposes:

1.1 Contractual Commitments Reserve

A reserve to ensure that Citizens Advice East Hampshire Limited is able to cover contracted and statutory payments to staff such as notice and redundancy and the costs of any disciplinary and/or grievance procedure which may arise. This reserve also includes items for which funding was provided in 22/23 but expenditure will be in later. After reviewing the commitments required, this reserve remains at £45,000 for the year.

1.2 Premise Reserves:

- **Petersfield**

The Trustees have decided to hold a premises reserve of £25,000 to provide for the cost of depreciating the leasehold improvements capitalised this year, any improvements required to the offices and for dilapidation costs associated.

- **Alton**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the offices, and for dilapidation costs associated with the office leases.

- **Bordon**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the office and for any dilapidation costs, as determined by our lease.

1.3 Equipment and IT Reserve

This reserve of £40,000 is to ensure that we are able to cover the costs of replacing and upgrading our IT office equipment (desktops, laptops etc).

1.4 Development Reserve

A reserve of £40,000 has been allocated to allow us to continue to develop any service redesign, new channel development and service delivery developments.

1.5 Undesignated Reserves

Given current levels of uncertainty the Trustees will hold a £19,024 undesignated reserve.

At this stage, all the above reserves are considered sufficient and necessary.

Financial Review

Reserve Policy 31/3/2025 (unrestricted, designated reserves)

Service Maintenance Reserve (6 months expense)	£245,000
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£40,000
Service Development Reserve	£40,000
 Total Unrestricted designated reserves	 £417,000
Undesignated reserves	£19,024
 <u>Total Reserves</u>	 £436,024

Reserve Policy 31/3/2024 (unrestricted, designated reserves)

Service Maintenance Reserve (6 months of 23/24 expense)	£245,000
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£20,000
Service Development Reserve	£20,000
 Total Unrestricted designated reserves	 £377,000
Undesignated reserves	£43,144
 <u>Total Reserves</u>	 £420,144

Financial Review

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies act 2006.

The financial statements were approved by the board on 20 November 2025 and signed on its behalf by:



Paul Susans

Chair

Date: 20-11-2025

Statement of Financial Activities

Statement of Financial Activities (including income and expenditure) for the 12 month period to 31st March 2025.

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-25 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-24 £
Income:						
Donations	6,666	0	6,666	1,943	0	1,943
Charitable activities	292,400	453,656	746,056	312,299	370,919	683,217
Other	26,419	0	26,419	20,447	270	20,447
Total	325,485	453,656	779,141	334,689	371,189	705,878
Expenditure:						
Charitable activities	305,723	326,560	632,283	304,109	295,986	600,096
Other			0			0
Total	305,723	326,560	632,283	304,109	295,986	600,096
Net gains/(losses) on investments	0	0	0	0	0	0
Net income/(expenditure)	19,762	127,096	146,858	30,580	75,203	105,782
Transfers between funds	-3,883	3,883	0	1,559	-1,559	0
Other recognised gains/(losses)	0	0	0	0	0	0
Net movement in funds	15,879	130,979	146,858	32,139	73,644	105,782
Reconciliation of funds:						
Total funds brought forward	420,145	249,489	669,632	388,006	175,845	563,851
Total funds carried forward	436,024	380,467	816,491	420,145	249,489	669,632

The results for the year derive from continuing activities, and there are no other gains or losses other than those shown above.

Balance Sheet

Balance Sheet as at 31 March 2025

	Total Funds 31-Mar-25 £	Total Funds 31-Mar-24 £	Notes
Fixed assets:			
Tangible assets	0	0	
	0	0	9
Current assets:			
Debtors and prepayments	33,721	10,576	5
Cash at bank and in hand	900,606	676,588	6
	934,327	687,164	
Current liabilities:			
Sundry creditors and accruals	117,836	17,532	7
Charitable Client Support (3rd party)	0	0	
	117,836	17,532	
Net assets (Total assets less liabilities)	816,491	669,632	
The funds of the charity:			
Unrestricted funds	436,024	420,144	
Restricted funds	380,467	249,488	
	816,491	669,632	

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2025

In approving these financial statements as trustees of the company we hereby confirm:

- (a) That for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) That no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2025.
- (c) That we acknowledge our responsibilities for:
 - (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss

for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the board on 20 November 2025 and signed on its behalf by:



Paul Susans
Chair

Date: 20.11.2025

Statement of Cash Flows

Statement of Cash Flows for the 12 month period to 31st March 2025

	Total Funds 31-Mar-25 £	Total Funds 31-Mar-24 £	Notes
Cash flows from operating activities			
Net movement in funds for the year	122,939	105,782	
Adjustment to cash flows from non-cash items:			
Depreciation and amortisation	0	0	
(Gains)/losses on investments	0	0	
(Increase)/decrease in debtors	-23,145	-4,964	
Increase/(decrease) in creditors	100,305	-44,127	
Net cash flows provided by (used in) operating activities	200,099	56,691	
Cash flows from investing activities			
Interest income	23,919	20,447	
Purchase of furniture, fittings and equipment	0	0	
Proceeds of sale of investments	0	0	
Purchase of investments	0	0	
Net cash flows provided by (used in) investing activities	23,919	20,447	
Net change in cash and cash equivalents	224,018	77,138	
Cash and cash equivalents at the beginning of the reporting period	676,588	619,897	
Cash and cash equivalents at the end of the reporting period	900,606	676,588	7

Income

Income for the Year Ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-25 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-24 £
Local authority and parish grants and contracts (core funding)						
East Hampshire District Council	186,000		186,000	186,000		186,000
Petersfield Town Council	12,000		12,000	12,000		12,000
Bramshott and Liphook Parish Council	2,500		2,500	4,500		4,500
Whitehill & Bordon	10,100		10,100	12,625		12,625
Headley Parish Council	3,000		3,000	3,000		3,000
Liss Parish Council	3,500		3,500	3,500		3,500
Other parish councils	6,850		6,850	6,400		6,400
	223,950	0	223,950	228,025	0	228,025
Other grants						
Client Funds		0	0		6,800	6,800
Citizens Advice Other	16,352	104,119	120,471	54,331	44,066	98,396
Hampshire County Council - Energy	7,167	294,973	302,140	3,833	263,806	267,639
Other	44,931	54,565	99,496	26,110	56,247	82,357
	68,450	453,656	522,106	84,274	370,919	455,192
Other income						
Donations	6,666		6,666	1,943		1,943
Investment income	0		0	0		0
Other income	2,500		2,500	0		0
Other income (bank interest/debt relief orders)	23,919	0	23,919	20,47	270	20,717
	33,085	0	33,085	22,390	270	22,660
Total income	325,485	453,656	779,141	334,689	371,189	705,878

Where grants are received in advance, for a specified period, the funds are deferred and recognised in the period to which they relate. Where funds are due but have not yet been received, they are accrued in debtors and recognised in the period to which they relate.

Our 2.5 year advice service contract with East Hants District Council started on 1 October 2019 and terminated on 31 March 2024. It was renewed for a further 12 months on similar terms until 31 March 2025 and has subsequently been renewed until 31 March 2026. We have previously sought advice from HMRC regarding the VAT treatment for this contract and were advised that it will still be deemed to be treated as outside the scope of VAT treatment as a freely given grant.

Expenditure

Expenditure on charitable activities for the Year Ended 31 March 2025

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-25 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-24 £
Direct charitable activities:						
Salaries and employer's NI and pension	196,680	132,933	329,614	200,094	116,748	316,843
Staff and volunteer expenses	16,648	1,725	18,373	14,749	1,356	16,105
Office Costs	20,474	4,259	24,734	18,115	3,306	21,422
Other	7,220	173,803	181,023	5,437	162,128	167,565
	241,022	312,721	553,743	238,395	283,539	521,934
Support activities:						
Salaries and employer's NI and pension	34,971	7,441	42,412	38,629	7,342	45,971
Staff and volunteer expenses	0	0	0	0	0	0
Office costs	5,119	1,065	6,183	4,562	827	5,389
Premises	21,249	4,563	25,812	20,857	3,943	24,800
Governance	3,349	769	4,118	1,654	334	1,988
Other	12	3	15	13	2	15
	64,700	13,840	78,540	65,714	12,448	78,162
Total expenditure	305,723	326,560	632,284	304,109	295,986	600,096

Costs are charged to funds directly wherever possible. All other costs are apportioned based on direct resource costs.

Notes to the Financial Statements

Notes to the financial statement for the year ending 31 March 2025

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

1.1 Basis of accounting

The financial statements are prepared under the historic cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities Financial Reporting Standard 102 and the Companies Act 2006.

1.2 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by volunteers has not been included, but noted.
- Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Grants, including for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost over its expected useful life, as follows:

- Computer Equipment – 3 years (refurbished equipment is expensed in year)
- Fixtures, Fittings and Equipment – 3 years
- Leasehold Improvements – life of the lease or a shorter time if deemed more appropriate, for example, where there is an earlier break clause.

All depreciation is calculated on a straight line basis.

1.5 Defined contribution pension schemes

The pension costs charged in the financial statement represent the contribution payable by the charity during the year.

Notes to the Financial Statements

2. Net incoming/(outgoing) resources for the year	Year Ended 31-Mar-25 £	Year Ended 31-Mar-24 £
---	------------------------------	------------------------------

Net incoming/(outgoing) resources is stated after charging:

Independent examiners' remuneration	2,500	1,920
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3. Employees	Year Ended 31-Mar-25 £	Year Ended 31-Mar-24 £
--------------	------------------------------	------------------------------

Employment costs

Wages and salaries	332,072	332,870
Social security costs	19,276	18,219
Pension costs	17,037	16,551
Other costs	3,641	4,174
	372,025	362,814

Number of employees

The average number of employees (including the trustees) during the year, calculated on the basis of full time equivalents:

	11	11
--	-----------	-----------

Trustee Expenses and Remuneration

Trustee remuneration	0	0
Trustee expenses	0	0
	0	0

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Debtors	Year Ended 31-Mar-25 £	Year Ended 31-Mar-24 £
Accrued Income	33,721	10,576
Other debtors and prepayments	0	0
	33,721	10,576

6. Analysis of cash and cash equivalents	Year Ended 31-Mar-25 £	Year Ended 31-Mar-24 £
--	------------------------------	------------------------------

Cash at bank and in hand	900,606	676,588
Notice deposits (less than 3 months)	0	0
Total cash and cash equivalents	900,606	676,588

Notes to the Financial Statements

7. Creditors: amounts falling due within one year	Year Ended 31-Mar-25 £	Year Ended 31-Mar-24 £
Trade creditors	0	0
Other taxes and social security	9,172	11,782
Other creditors	33	2,990
Accruals and deferred income	108,630	2,760
	117,836	17,532

8. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	0		0
Current assets	563,860	380,467	934,327
Current liabilities	117,837		117,837
	436,024	380,467	816,491

9. Analysis of Movement of Fixed Assets	Computer Equipment £	Fixtures, Fittings and Equipment £	Leasehold Improvement £	Total Fixed Assets £
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Cost at the beginning of the year

At 31st March 2024	12,081	3,598	19,999	35,678
Additions	0	0	0	0
Disposals	0	0	0	0
At 31st March 2025	12,081	3,598	19,999	35,678

Depreciation and impairments

At 31st March 2024	12,081	3,598	19,999	35,678
Disposals	0	0	0	0
Depreciation	0	0	0	0
At 31st March 2025	12,081	3,598	19,999	35,678

Net Book Value

At 31st March 2024	0	0	0	0
At 31st March 2025	0	0	0	0

Notes to the Financial Statements

10. Outline Summary of Fund Movements

	Fund Balances 01-Apr-24 £	Incoming Resources £	Resources Expended £	Transfers in Period £	Gains and Losses £	Fund Balances 31-Mar-25 £
Restricted Funds						
Revenue Grants and Donations						
Money Advice	3,470	0	0	0	0	3,470
Petersfield & Alton Soundproofing	10,750	0	0	0	0	10,750
Citizens Advice - Debt Project	5,049	38,750	-37,906	0	0	5,893
Energy Project	230,220	399,092	-268,957	0	0	360,354
Home and Well	0	15,815	-19,697	3,883	0	0
	249,488	453,656	-326,561	3,883	0	380,467
Unrestricted Funds						
Unrestricted Funds	420,144	325,485	-305,723	-3,883		436,024
Total Funds	669,632	779,141	-632,284	0	0	816,491

Notes to the Financial Statements

Basic financial instruments

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Prepayments are valued at the amount prepaid. Debtors relating to accrued income are recognised when unconditionally due and reasonable assurance can be gained when they will be received.
Creditors	Creditors are recognised where the charity has incurred a liability to a third party and where that liability is known or can estimated reliably.
Bank deposits	Bank deposits are call deposits and other short-term, highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change of value.
Investments	Income is recognised in the accounts when receivable

12. Funds held as an agent

In 2024/25 East Hampshire Citizens Advice Limited received £850,402 (23/24 £909,500) in funds relating to Energy Redress and Household Support Fund projects in which it acted as an Agent and distributed £797,400 (23/24 £797,400) to clients under the rules of those schemes. Under FRS102 these are not recognised as income or expenditure. A remaining balance of £117,824 (23/24 £117,824) has been excluded from net assets in the statutory accounts.

Independent Examiner's Report to the Trustees of Citizens Advice East Hampshire Limited

The report on the accounts of the company for the year ended 31 March 2025 set out on pages 17 to 31

Respective responsibilities of Trustees and examiner

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians (AAT)

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is

limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Naveed Mughal
Premier Accounting and Business
Services Ltd
5th Floor
22 Eastcheap
London
England
EC3M 1EU



Date: 11/11/2025

Thank you to our supporters

Parish Councils

Beech Parish Council
Bentley Parish Council
Bentworth Parish Council
Binsted Parish Council
Bramshott and Liphook Parish Council
Buriton Parish Council
Clanfield Parish Council
East Meon Parish Council
Four Marks Parish Council
Froyle Parish Council
Grayshott Parish Council
Harting Parish Council
Hawkey Parish Council
Headley Parish Council
Horndean Parish Council
Lindford Parish Council
Liss Parish Council
Medstead Parish Council
Rogate Parish Council
Ropley Parish Council
Rowlands Castle Parish Council
Selborne Parish Council
Shalden Parish Council
Sheet Parish Council
Steep Parish Council
Stroud Parish Council

Special Thanks

To the individuals and other donors not mentioned above, who gave generously this year. Without this financial support we would not continue to provide a service to our community.

Thanks also to the many individuals, local businesses and others who have helped us in different ways this year by supporting and donating their time, advice and resources to Citizens Advice East Hampshire Limited and a special thanks to our volunteers for giving their time so freely to help their community.

District and County Councils

East Hampshire District Council
Hampshire County Council

Town Councils

Alton Town Council
Whitehill Town Council
Petersfield Town Council

Other organisations

Citizens Advice
Citizens Advice Hampshire
Alton, Woolmer, and Petersfield Lions
PASRIN
ALPS
Tantum Trust
John Goodyer Charity
Alton Foodbank
Trussell Trust

Citizens Advice East Hampshire Limited
Forest Community Centre
Pinehill Road
Bordon
Hampshire
GU35 0BS

Tel: 0808 278 7901
www.citizensadvice.org.uk/east-hampshire

Company number: 06694768
Charity number: 1129850

Accounts

Citizens Advice East Hampshire Limited

Registered Company Number 06694768



Annual Report 2023-2024

Contents

Chair’s introduction	Page 3
Our year at a glance	Page 4
Overview from our Chief Executive	Page 5
About us	Page 6
Advice and support	Page 7
Our clients	Page 8
Tackling the rising Cost of Living	Page 9
Stories from our clients	Page 10
Key achievements in 2023/24	Page 12
Looking ahead	Page 13
Our organisation	Page 14
Financial review	Page 17
Independent Examiner’s Report	Page 33
Thank you to our supporters	Page 34

Chair's Introduction

2023-2024 has been an incredibly busy year again for our service. As outlined later in this report, the cost of living rises continue to impact on the longer term problems local people face with high levels of debt, rent and council tax arrears and benefit problems. I am proud of our response to the challenges people face, particularly our focus on the most vulnerable, who often find it difficult get help and advice in other ways. In addition, our continuation, in partnership with the other Hampshire Citizens Advice offices, of leading the Hampshire response to fuel poverty through the Household Support Fund has helped thousands of people this year keep the heat and lights on.

We are most grateful again for East Hampshire District Council's continued funding of our service, as well as targeted project funding. This has been supplemented by the funding support provided by town and parish councils, Hampshire County Council, Citizens Advice Hampshire and national Citizens Advice. This jigsaw of funding has allowed us to go into the coming year confident that we can, for now, continue to provide a face to face service in each town locally as well as the wider telephone and email service. We know that with considerable pressures on local authority funding, rising business costs and declining fundraising opportunities, we need not only to strive to maintain our funding at the same level, but increase our core funding to ensure we can fully operate in the future providing advice for everyone in a way that is accessible to all.

Our staff, volunteers and trustees have been focused diligent and empathetic during this period of high demand. Two long standing trustees, Louise Pixton and Tim Pinchen retired this year having both contributed considerably to the organisation - Louise as a previous treasurer and trustee and Tim as our trustee premises lead. However, five new trustees (listed below) have joined our Board coming from diverse professional backgrounds including commercial work, law, charity fundraising and finance. I am sure they will be great assets to our organisation.

I would also like to thank the senior management team, led by Helen Drake, our CEO, for their commitment to the strong leadership and development of the organisation. Their drive and competence has enabled us to efficiently and effectively deliver large contracts such as Hampshire Household Support Fund energy support. Last but not least, my sincere thanks goes to all our staff and volunteers who provide an excellent advice service to East Hampshire residents - your expertise and empathy never fail to impress.

Paul Susans

Chair of Trustee Board

Our Year at a Glance

The people we helped



6,995

people by phone, digitally or face to face to access the advice they needed for the problems they face in a way that worked for them.

How people contacted us



42%

Adviceline /
Telephone



36%

Email / Letter



22%

Face to Face

Our Value to Society



14,604

issues
handled



10,842,245

total public value of
Citizens Advice East
Hampshire Limited
services



What people came to us about (top 4 categories)



27%

Benefits



13%

Debt



12% Utilities &
Communication



10%

Housing

Our resources



+55

volunteers providing
approx. 21,450 hours
of advice



3

advice offices



9

Trustees

Overview from our Chief Executive:

Last year I wrote about the impact of the rising costs of living and our work to support those really struggling with essential energy and food costs. The scale of demand for this support from local residents over that year into 2024 cannot be underestimated nor the impact on local people's lives understated. We were fortunate to have a one off donation that has helped us locally put in place paid support this year for Adviceline, our local telephone advice service and often the first point of contact for people needing our help.

Much of our work has been supporting people with the longer term impact for local residents of raised household expenditure over a number of years. It has become apparent that, for many households, a rise in personal problematic debt and in rent and council tax arrears has been caused by people simply struggling to meet essential expenses. Although inflation and energy prices stabilised to some extent this year, the precariousness of people's finances is obvious. Many simply do not have the income to make ends meet.

Other clients have been really struggling with their mental health which made dealing with finances and other problems especially hard for them. Significant numbers of people with disabilities and long term health problems came to us for help with claiming or appealing Personal Independence Payments to help them stay independent. This year, we have also continued to deliver the Household Support Fund energy support for Hampshire residents, working in partnership with Citizens Advice local offices across Hampshire and have supported Hampshire residents with over £800,000 in total towards reducing fuel poverty. We have partnered this with significant energy advice resources to tackle one of the key issues causing financial hardship.

Working closely East Hampshire District Council housing team, social prescribers and other partners, we have taken a proactive approach towards these challenges, focusing our resources on the areas we can provide most help to the most vulnerable. Core funding for generalist advice from East Hampshire District Council was supported by their additional funding towards a cost of living outreach worker to increase take up of help by the most vulnerable and digitally excluded residents in the local communities of the district. Funding from the EHDC Welfare Fund to employ an experienced debt caseworker to help those most vulnerable with complex debt has provided absolutely essential support to vulnerable clients. However, while these have been key to our help to the public this year, having flat core funding at the same level for eight years has provided us organisationally with challenges to providing the face to face and in depth support across the district. Town and parish councils continue to provide generous help but without securing additional funding, as we have this year, we would not be able to continue long term at the same level of service open to everyone. We do recognise the challenges facing local authorities and are grateful for their continued core funding support without which we could not continue to help the most vulnerable directly in East Hampshire.

None of this could have been possible without the hard work of our staff, volunteers and trustees. We have a dedicated, innovative and compassionate team here, all working together to support their community as can be evidenced from the overwhelmingly positive comments clients leave and the social value of our work. Dealing with the demand rises due to cost of living over recent years, straight after the Covid pandemic, and followed by a debt "time bomb", would not have been possible without their enthusiasm and commitment.

Helen Drake - Chief Executive Officer

About Us



Citizens Advice East Hampshire Limited is a local charity that helps people with the problems they face. Advice is delivered by trained volunteers, supported by a small team of paid staff.

In 2023/24, we delivered advice by all channels - face to face, by phone and by email/digital means.

We are passionate about using the experiences of our clients as evidence to campaign for change.

We are Citizens Advice. We are the people's champion.

For 85 years, Citizens Advice have been helping to shape a society that's fairer for everyone - working on issues that affect the whole of society.

We can all face problems that seem complicated or intimidating. At Citizens Advice we believe no one should have to face these problems without good quality, independent advice.

That's why we're here to give people the knowledge and the confidence they need to find their way forward - whoever they are, and whatever their problem.

No one else sees so many people with so many different kinds of problems, and that gives us a unique insight into the challenges people are facing today.

With the right evidence, we can show big organisations – from companies right up to the government – how they can make things better for people.

We help people find a way forward.

What clients we've helped say:



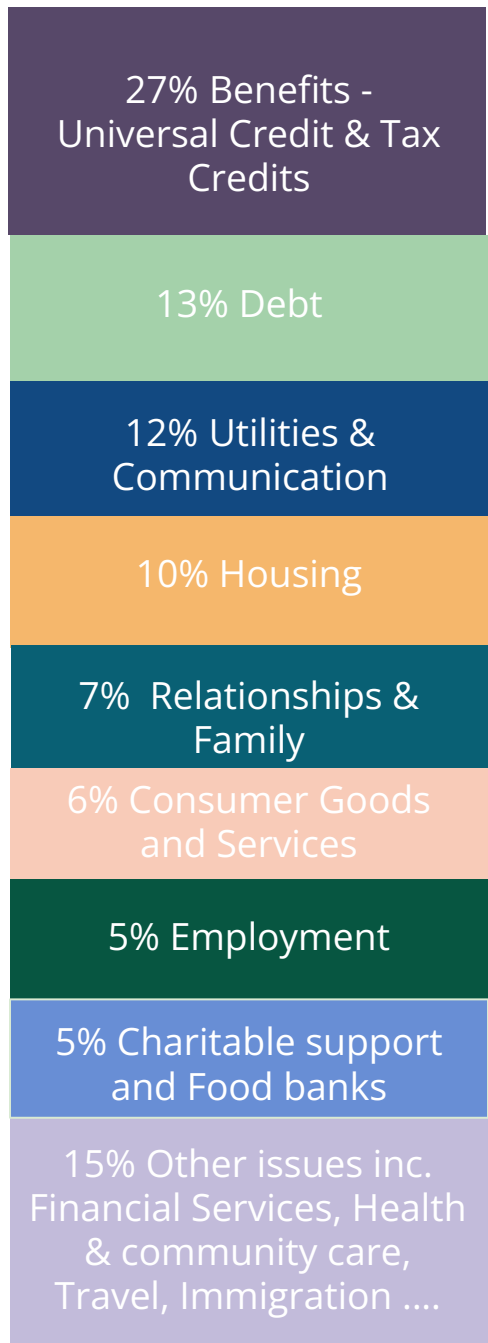
91% said our service had helped them find a way forward, and 89% said they would be likely to recommend Citizens Advice East Hampshire Limited

"My experience of the service is one of a life changing one. I went in with an armful of problems. The help I was given calmed me down and took each problem away. It was dealt with in a professional manner. I have recommended the service to other people in similar situations".



Advice and Support

14,604 issues dealt with



We give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.



Top 5 benefit issues

- Personal Independence Payment
- Benefit Entitlement
- Other benefit issues - including benefit checks
- Attendance Allowance
- Council Tax Reduction



Top 5 debt issues

- Fuel debts
- Council tax arrears
- Rent arrears - Housing Association
- Credit, store & charge card debts
- Other debt issues - including multiple debts and assessments



Top 5 utilities and communication issues

- Fuel (gas, electricity, oil, etc)
- Water and sewerage
- Internet and Broadband
- Mobile phones
- Telephone landline



Top 5 housing issues

- Private sector rented property
- Housing association property
- Environmental & neighbour issues
- Access to and provision of accommodation
- Homelessness



Top 5 relationship & family issues

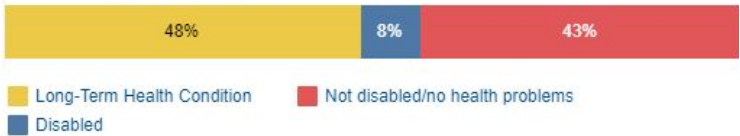
- Divorce and separation
- Custody of children
- Death and bereavement
- Child maintenance
- Other Family issues

Our Clients

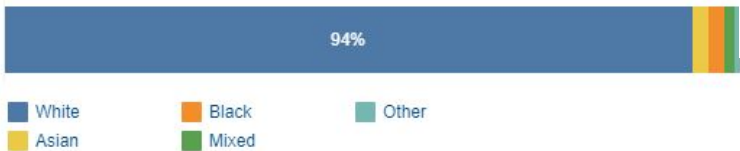
Gender



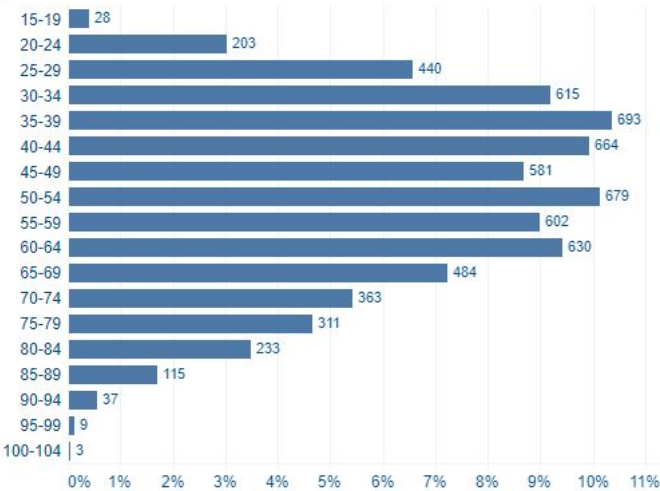
Disability / Long-term health



Ethnicity



Age



Tackling the big issues

Because we help thousands of people a year, we have our finger on the pulse of what's happening in society. We use the evidence we collect to campaign for social improvements. In 2023/24, we identified and reported evidence on **208** Research and Campaign issues, including:



51

Housing issues



16

Health and
Community care



44

Benefit issues



16

Charitable support and
food bank issues



23

Utilities and
communication issues



40

Other issues including:
Relationship and
Family 7
Employment 6
Travel 11
Consumer Goods 10
Legal 2
Other 3
Tax 1



18

Debt

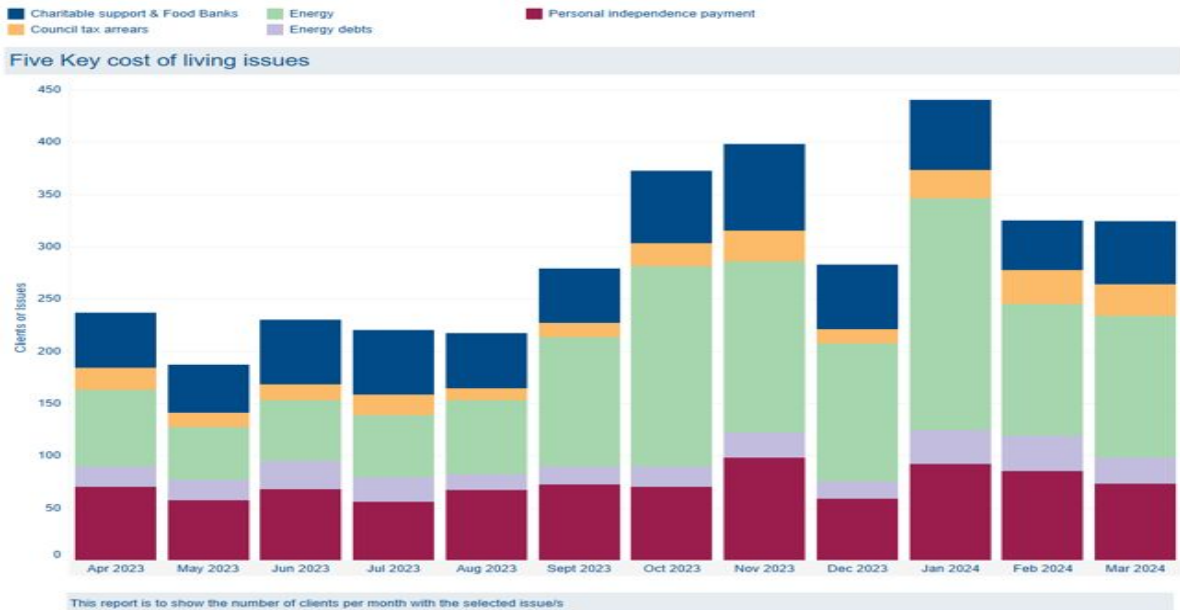


We feed the evidence we collect locally into national Citizens Advice, who use it to campaign for social improvements. To read about some of the policy issues that Citizens Advice is challenging, see their website:
www.citizensadvice.org.uk/about-us/policy/

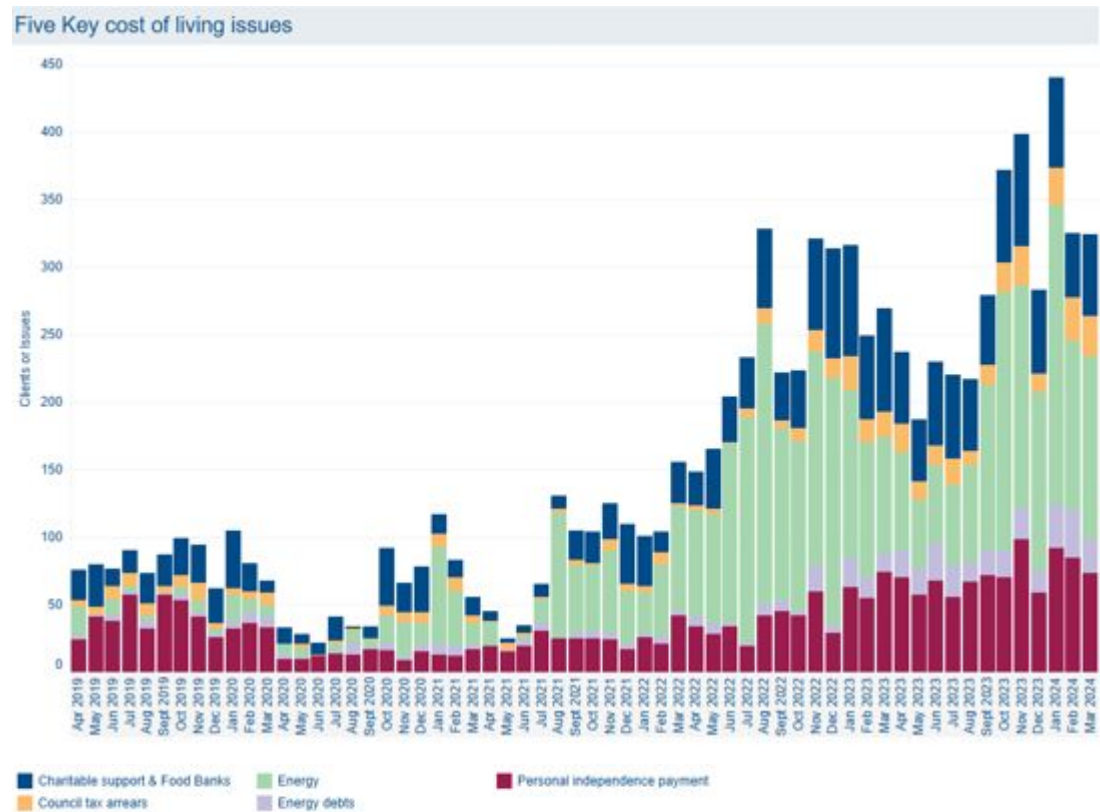
Tackling the Cost of Living

This year saw our organisation again at the frontline of the national Cost of Living crisis with high demand in winter months for energy and foodbank support

East Hampshire five key cost of living issues April 2023 to March 2024:



The chart below maps the five key cost of living issues identified since 2019 and how they have risen over the last five years for clients coming to Citizens Advice East Hampshire. As can be seen energy debts, foodbank and charitable support, council tax arrears, energy debts and PIP have been identified as East Hampshire largest rises in these areas and have risen significantly since April 2021 and continue to rise peaking in January 2024. While slightly lower in March 2024, we consider these will rise again throughout the year depending on economic conditions.



Client stories

With another challenging year and the cost of living having a long term impact on everyday lives, people continue to need the support of Citizens Advice. Below are examples of some of the issues, big and small, we have helped people with during the year (anonymised).

Ben* a young person aged 25 had recently been dismissed from his first job in an office. He had been in employment for only 1 year and 7 months and did not understand the reasoning behind the dismissal or his rights. We talked through the dismissal letter with Ben and despite the reason for dismissal not being correct nor the disciplinary process effectively followed, Ben did not want to return to the place of work. His main concern was around a reference for his future employment. We helped Ben draft an email to his employer and as a result of this, his employer provided a neutral reference giving basic information on his job role and time working at that employment. While employment issues brought to us are usually far more complex than this, we want to demonstrate how positive it is that Ben, as a younger client, felt able to come into his nearest Citizens Advice for support dealing with the issue worrying him.

Alan*, aged 60, had been working as a cleaner and been employed all his life. He had recently been off work on statutory sick pay following vascular surgery. He did return to work but he collapsed and doctors signed him off sick again. His problems were exacerbated by some cognitive impairment from previous strokes and he was digitally excluded, with an email address but not confident using the internet.

Alan thought he had applied for PIP earlier in the year but he did not submit the application as he was in hospital. Alan was an owner occupier with a mortgage and although he had negotiated interest only payments, he was struggling to meet these and had also incurred credit card, fuel and other household debt while in hospital.

Working as part of a team, our core generalist advisers reviewed Alan's income and expenditure, checked his benefit entitlement and identified an issue with his income support payment including incorrect deductions as well as not receiving his entitlement to council tax support and mortgage interest payments. We helped him update his DWP claimant journal and liaised with the DWP to help sort his benefits out. We also helped him apply for Personal Independence Payment which was eventually awarded in a lump sum which he chose to use to pay off some of his mortgage arrears. Our energy adviser secured a Household Support Energy grant to go towards his fuel arrears and current consumption. His case was then passed onto our debt caseworker who contacted all his creditors to put a hold on his accounts while we undertook a full review. On meeting Alan shortly after to set up a repayment schedule for creditors, he advised that he had been diagnosed as terminally ill with only a short time to live. Our debt caseworker agreed to write to all creditors to update them as to the change in circumstances and offered to help him apply for a higher rate PIP for terminal illness. Alan gave us authority to act on his behalf with his mortgage company and other creditors and also began to finalise a repayment plan.

Unfortunately shortly afterwards, we were informed by Alan's next of kin that Alan had passed away. We continued to support his family who had proven executor status and were dealing with Alan's affairs including his debts.

We are confident that our intervention in the last year of Alan's life helped him deal with his affairs at a time he was most vulnerable and put his mind at ease as his health got worse.

Client stories

Jamie* contacted us via our digital email system. He was living with his partner who was the sole owner of a property they shared with their children. Recently his partner had given him notice to leave the property. Jamie and his partner were not married or in a civil partnership and had effectively separated some years ago although they both currently lived in the house. Jamie was struggling both financially and with his mental health. He had been seeing his GP for the latter but did not feel he was getting the support he needed and he felt he was approaching a mental health crisis. He also had a number of debts including priority debts including water and council tax .

We arranged for Jamie to see the Southern Health clinical care navigator who was able to support him to access further clinical and wellbeing support and revisit his GP for increased medication. We arranged for Jamie to see a pro bono paralegal who advised him regarding his housing situation as well as other legal issues. We supported Jamie to put in a claim for benefits including council tax support and agreed a hold on all action with EHDC. We supported Jamie to put in a Home Choice application and to set up a housing assessment appointment with EHDC to discuss his imminent homelessness and given his vulnerability due to mental health.

Our team continued to work with Jamie to provide foodbank and energy fuel voucher support as well as in depth work with our debt caseworker to deal with his debts and support his housing application. Jamie has told us, although he is up and down at times, that he is in a better place to move forward.

Patricia* came to us with priority debts totalling £17,000. Her situation had spiralled out of control after a failed IVA resulting in court action from several creditors and the forced fitting of a prepayment meter for her energy debt. This was a huge strain on her mental health and she was unable to deal with creditor communication. Patricia is a single mother with 3 children and was unable to work due to her caring responsibilities.

Our first priority was to help Patricia organise a sustainable payment for her rent arrears so that she could be released from the burden of a suspended possession order. We worked with her to devise a realistic budget so that she could start paying her ongoing liabilities. This included encouraging her to reassess non essential expenditure including reducing her phone/broadband bills. We also showed her how to obtain a discount on her water bill.

With a steady budget in place, she is currently working with Payplan to pay off her debts. She told us that it was the first time in years that she had felt fully in control of her finances and felt that a weight had been lifted off her shoulders. Her mental health has significantly improved as a result of the threat of homelessness and debt collection reduced.

Sally* came to us needing help with repairs to her Social Housing flat. She had water leaking down the walls in her lounge which she had reported to her landlord but a few days after repairs, she had come home to find water cascading through the ceiling. Someone had taken the plasterboard down from the ceiling and redirected the water so that it wasn't coming through the ceiling but the rafters soon started growing mould and fibre glass fell into the lounge.

Our team supported Sally with corresponding with her landlord regarding the repairs and the affect the damage had had on her general wellbeing.

We helped Sally claim for loss of use of her accommodation, loss of personal items through water damage, heating cost increases due to the hole in the ceiling, and the cost of items used to catch dripping water. Initially the landlord offered compensation of £250 but with further information and photographic evidence this was increased to £1050.

Sally was very happy with this outcome and able to purchase essential personal items she needed.

Key Achievements in 2023/24

This year we have continued to provide holistic advice service to all residents of East Hampshire while also targeting additional help for those struggling with the cost of living and its impact of this over recent years

- Supporting nearly 7,000 clients with 14,600 advice issues ranging from benefits, employment, consumer, homelessness, housing, and debt
- Provided over £800,000 in emergency fuel poverty support to vulnerable clients through the Household Support Fund alongside fuel poverty advice to recipients
- Outreach to 87 community venues across East Hampshire to raise awareness of cost of living support available
- Specialist project and casework delivered:
 - A designated Debt Caseworker supported vulnerable clients with complex debts
 - No Wrong Door project supported clients with mental health issues deal with their problems
 - Home and Well - supporting vulnerable clients leaving hospital or at risk of hospitalisation
 - Energy Advice - providing fuel poverty, energy advice and energy efficiency to the public
- Overall societal value of our work **£10,842,000**
- **55 volunteers trained, support and developed to support the public with high quality advice and support**

Looking ahead to 2024-25

ADVICE

- We will produce, review and analyse data on all our channels in order to ensure we can implement changes that help us meet local demand most effectively, with an initial focus on our telephone service
- We will strive to have the right level of resourcing (whether staff, volunteers, financial or premises) in the right locations and channels to meet local demand for our help
- We will also begin the process of scenario planning to develop a range of advice models dependant on different funding scenarios for the future

RESEARCH AND CAMPAIGNS

- We will contribute towards national research and campaigns particularly as regards the general election and Red index work
- Our focus will be on local campaigns on **local issues** that demonstrate our worth
- We will identify, collect and tell our clients stories in a proactive way to influence and inform key stakeholders

INCLUSIVE ACCESS

- We will improve the overall client access for local clients within the resources available to us
- We will work with other local agencies to consider how we can provide a holistic service to the most vulnerable in East Hampshire that make a real difference to their lives
- We will support our staff and volunteers to help the most vulnerable by ensuring our safeguarding policy and practise is clear and understood by all and that our people's welfare is fully supported

ORGANISATIONAL HEALTH

- We will strive to achieve longer term and adequate core funding to pay for services we provide at the current level as a minimum
- We will develop scenario plans to ensure continuation of an accessible, quality advice service to local residents of East Hampshire
- We will create a volunteer and staffing strategy that ensures a diverse team with the right training, support and skills, in line with their roles, in order to meet the advice needs of local residents

Our Organisation in 2023/24

Staff and volunteers

**55 volunteers supported by
16 paid staff (10 FTE) and
9 Trustees**



We can all face problems that seem complicated or intimidating and it can be difficult and stressful trying to work things out alone.

At Citizens Advice East Hampshire Limited, we have highly trained volunteers who are invaluable to delivering our service and helping people find a way forward with the problems they face, and campaigning for changes to unfair policies and practices.

www.citizensadvice.org.uk/local/east-hampshire/volunteer/

Our Value to Society

In 2023/24 for every £1 invested in Citizens Advice East Hampshire Limited we generated at least:

£2.48 in fiscal value - Financial savings to local and national Government due to fewer payments for out-of-work benefits, costly evictions, re-housing evicted tenants and less demand on the NHS.

£15.90 in public value - When people have fewer problems they have higher levels of wellbeing, participation in society and productivity. Our calculation of public value also includes the value of a volunteer run service.

£7.92 in value to the people we help - We help individual clients to achieve individual financial outcomes like getting backdated benefits, writing-off debts and refunds for consumer issues.

Our Organisation

Citizens Advice East Hampshire Limited services are delivered by 55 trained and highly-skilled volunteers in various roles, including Trustees. They freely donate more than 23,500 hours of their time each year. This is estimated to be worth the equivalent of more than £300,000 in paid staff time. Their work is supported, monitored and quality assured by a small team of paid staff.

Who we work with

We work with a range of other statutory and voluntary organisations, both locally and nationally, to provide people with the help they need.

We are a member of Citizens Advice (the operating name of the National Association of Citizens Advice Bureaux) as well as the local consortium, Citizens Advice Hampshire. Citizens Advice provides us with a range of support, including advice quality compliance, specialist information services, and research to use in our campaigning work. It also supports us behind the scenes in the smooth running of our business, including hosting our national customer relationship management system, Casebook, and telephone advice platform.

We work with East Hampshire District Council as well as Hampshire County Council, and local parish and town councils to ensure that advice needs of local residents are met.

East Hampshire District Council provided us with our core funding via a service level agreement for delivery of advice services this year. A range of other funders support the core service as well as additional projects targeting the most vulnerable.

Our Governance and Management

Our Trustee Board sets our vision and strategic direction of our organisation. By the end of this year it was made up six individuals who were trustees under charity law and directors of the charitable company.

The Trustee Board meets four times per year with other meetings and events to shape the organisation's strategic direction and raise our profile. We recruit trustees through an open process using local media and our own network to find individuals who have the skills and perspectives we need to provide good leadership and make sound decisions. Trustees serve for an initial 3 years then must step down and be re-elected in line with our governing document.

Our Chief Executive, working with our management team, is responsible for delivering the Trustee Board's vision as well as the day to day operation of the organisation.

Legal and administrative details

Citizens Advice East Hampshire Limited is a company limited by guarantee registered number **06694768**. We are also a charity registered with the Charity Commission, number **1129850** and authorised by the Financial Conduct Authority. Our registered office address is Forest Community Centre, Pinehill Road, Bordon GU35 0BS.

Our Organisation

Trustee Board

Each individual member of the trustee board brings skills and qualities to the board, adding to the collective knowledge and experience. The following people were trustees at the date of this report.

Trustees	Role	Date Appointed	Date last reappointed	Stand down date
Paul Susans	Chair	14.01.09	17.10.22	
Rob Hunt	Treasurer	02.07.19	17.10.22	
Michael Croucher		16.12.09	17.10.22	09.07.24
Helen Davis		13.01.15	16.11.21	31.05.24
Cheryl Fisher		23.11.23		
Ben Thomas		23.11.23		
Charles Beresford-Davies		23.11.23		
Derek Gurney		23.11.23		
Lucy Allardice		30.01.24		
Retired:				
Tim Pinchen		18.06.12	16.11.21	23.11.23
Louise Pixton		09.10.15	16.11.21	12.07.23

Trustees are volunteers who use their skills, knowledge and experience to help guide and govern their local Citizens Advice. They work with the Chief Executive and other staff to shape strategy and give direction.

If you know anyone who would like to discuss playing the important role of a Trustee, then please do contact us at training.admin@caeasthants.org.uk

Financial Review

General

The Trustees are pleased to present the annual accounts for the financial year 2023/2024.

These accounts show a surplus on unrestricted activity of £32,139 based on income of £334,689 and expenditure of £304,109 (plus a transfer of £1,559 from restricted to unrestricted funds). This was in line with expectations and has added marginally to the charity's reserves. Trustee's plans to utilise reserves to provide increased service levels to our clients during the current levels of high cost-of-living uncertainty.

The grant funding from East Hampshire District Council in the year was £186,000 (£186,000 23/23 as per our 1-year service contract) plus small sundry items. Core funding from town and parishes remained broadly flat on last year (£42,025 23/24 versus £42,676 in 22/23).

Restricted funds received totalled £370,919. This was marginally up from prior year figure of £340,178. The Charity remains successful at bidding for and winning a number of projects and plans to continue this strategy in future years.

Expenditure grew from £498,864 in 22/23 to £600,096 in 23/24 largely due to salary cost increases which were partly due to the need to staff the projects referred to above along with rising costs of the day to day running of business.

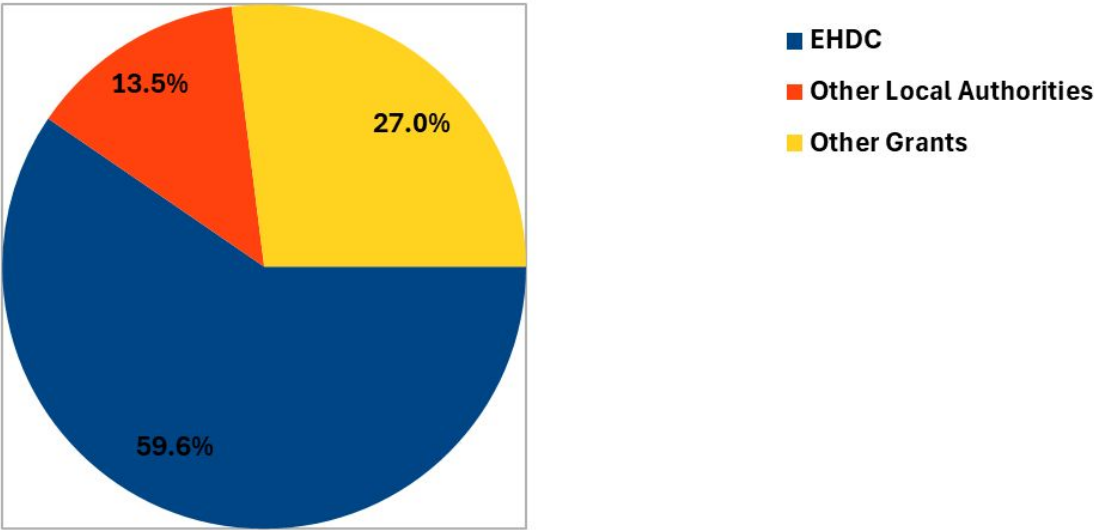
Total income for the year was therefore £705,878 with expenditure of £600,097 leading to a surplus of £30,580 on unrestricted funds and a surplus of £75,203 on restricted funds. The total level of reserves is now £420,144 and £249,488 respectively.

Financial Review

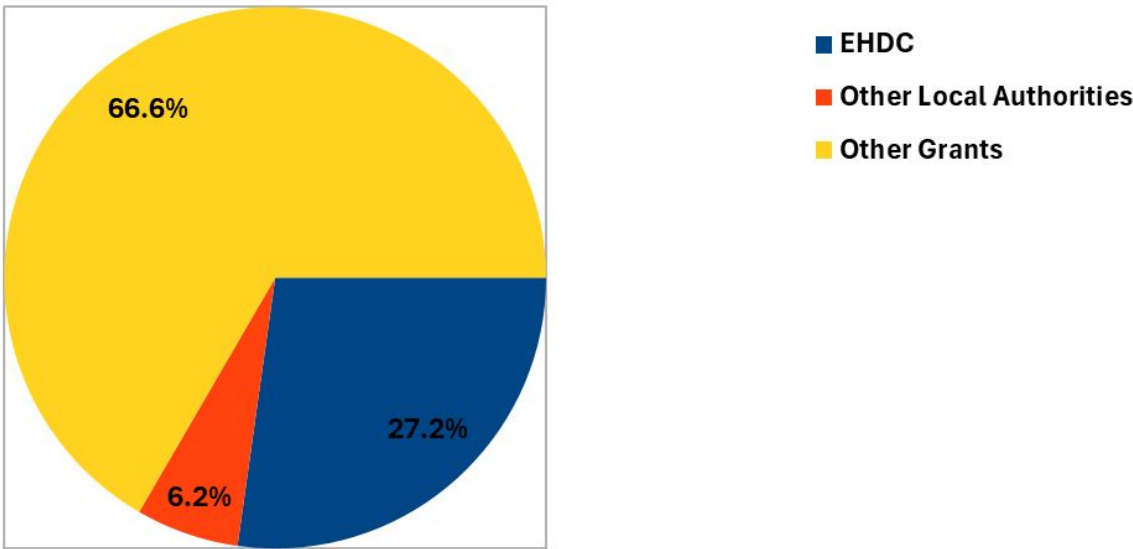
Sources of Income

East Hampshire District Council was our major funder during the year, providing 60 % of our core income and a total of 27% of our total income with other funding from time limited projects. The breakdown of our sources of Core and Total income is shown in the following charts:

Core Income



Total Income

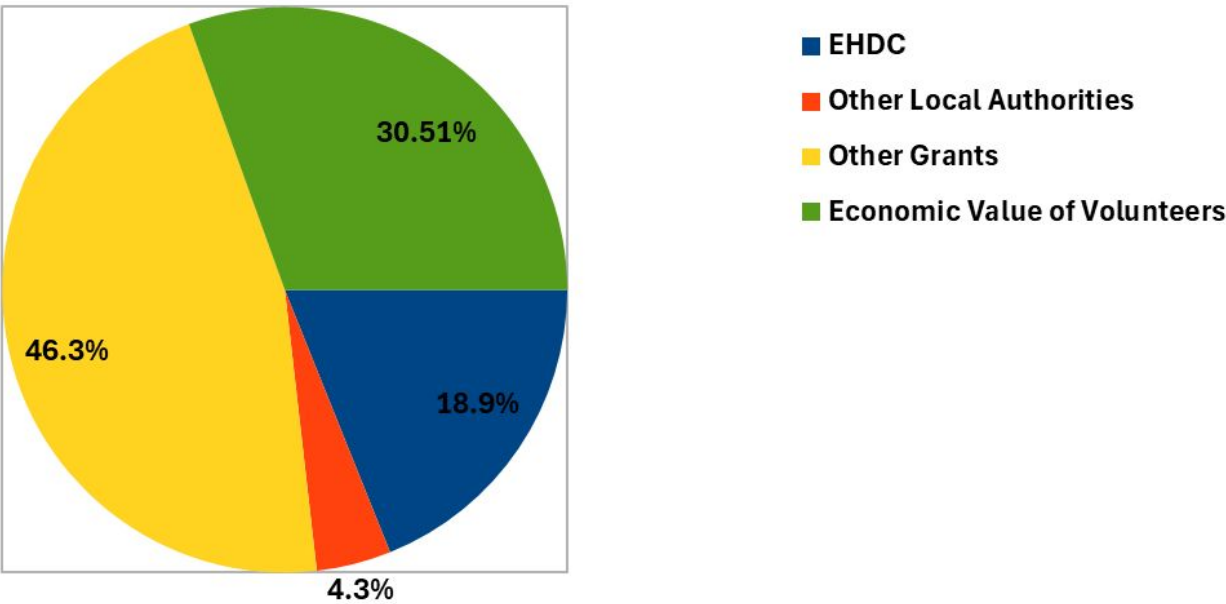


Financial Review

Sources of Income

To put our core funding in true perspective, we have assessed the economic value of our volunteers and estimate their value to be worth more than £300,000 per annum. Hence the total income figure, including this assessment of the contribution from volunteers is £983,217. A breakdown of this is shown in the following chart, and emphasises their importance in volunteers delivering client services although EHDC funding provides the foundation for all this additional income that helps support clients in the district.

Total Income Including Volunteers



Financial Review

Reserves Policy

1 Unrestricted and Trustee Designated Reserves

The Trustee Board believe that Citizens Advice East Hampshire Limited should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially damaging circumstances arising, particularly uncertainties in the amount and timing of income. During the year the Board determined to retain a service reserve to the equivalent of 6 months of operating expense given uncertainties in the funding environment. This reserve totals £216,250.

In addition, unrestricted funds have been designated for the following purposes:

1.1 Contractual Commitments Reserve

A reserve to ensure that Citizens Advice East Hampshire Limited is able to cover contracted and statutory payments to staff such as notice and redundancy and the costs of any disciplinary and/or grievance procedure which may arise. This reserve also includes items for which funding was provided in 22/23 but expenditure will be in 23/24. After reviewing the commitments required, this reserve remains at £45,000 for the year.

1.2 Premise Reserves:

- **Petersfield**

The Trustees have decided to hold a premises reserve of £25,000 to provide for the cost of depreciating the leasehold improvements capitalised this year, any improvements required to the offices and for dilapidation costs associated.

- **Alton**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the offices, and for dilapidation costs associated with the office leases.

- **Bordon**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the office and for any dilapidation costs, as determined by our lease.

1.3 Equipment and IT Reserve

This reserve of £20,000 is to ensure that we are able to cover the costs of replacing and upgrading our IT office equipment (desktops, laptops etc).

1.4 Development Reserve

A reserve of £20,000 has been allocated to allow us to continue to develop any service redesign, new channel development and service delivery developments.

1.5 Undesignated Reserves

Given current levels of uncertainty the Trustees will hold a £39,756 undesignated reserve.

At this stage, all the above reserves are considered sufficient and necessary.

Financial Review

Reserve Policy 31/3/2024 (unrestricted, designated reserves)

Service Maintenance Reserve (6 months of 23/24 expense)	£245,000
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£20,000
Service Development Reserve	£20,000
 Total Unrestricted designated reserves	 £377,000
Undesignated reserves	£43,144
 <u>Total Reserves</u>	 £420,144

Reserve Policy 31/3/2023 (unrestricted, designated reserves)

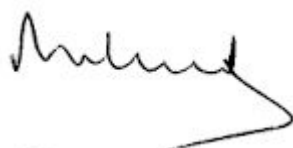
Service Maintenance Reserve (6 months of 23/24 expense)	£216,250
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£20,000
Service Development Reserve	£20,000
 Total Unrestricted designated reserves	 £348,250
Undesignated reserves	£39,756
 <u>Total Reserves</u>	 £388,006

Financial Review

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies act 2006.

The financial statements were approved by the board on 12th November 2024 and signed on its behalf by:



Paul Susans
Chair

Date: 12.11.24

Statement of Financial Activities

Statement of Financial Activities (including income and expenditure) for the 12 month period to 31st March 2024.

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-24 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-23 £
Income:						
Donations	1,943	0	1,943	3,904	0	3,904
Charitable activities	312,299	370,919	683,217	257,061	340,178	597,239
Other	20,447	270	20,447	5,490	0	5,490
Total	334,689	371,189	705,878	266,456	340,178	606,634
Expenditure:						
Charitable activities	304,109	295,986	600,096	303,069	195,698	498,864
Other			0			0
Total	304,109	295,986	600,096	303,069	195,698	498,864
Net gains/(losses) on investments	0	0	0	0	0	0
Net income/(expenditure)	30,580	75,203	105,782	-36,613	144,480	107,769
Transfers between funds	1,559	-1,559	0	15,066	-15,066	0
Other recognised gains/(losses)	0	0	0	0	0	0
Net movement in funds	32,139	73,644	105,782	-21,547	129,316	107,769
Reconciliation of funds:						
Total funds brought forward	388,006	175,845	563,851	409,533	46,529	456,082
Total funds carried forward	420,144	249,488	669,632	388,006	175,845	563,851

The results for the year derive from continuing activities, and there are no other gains or losses other than those shown above.

Balance Sheet

Balance Sheet as at 31 March 2024

	Total Funds 31-Mar-24 £	Total Funds 31-Mar-23 £	Notes
Fixed assets:			
Tangible assets	0	0	
	0	0	9
Current assets:			
Debtors and prepayments	10,576	5,613	5
Cash at bank and in hand	676,588	619,897	6
	687,164	625,510	
Current liabilities:			
Sundry creditors and accruals	17,532	61,659	7
Charitable Client Support (3rd party)	0	0	
	17,532	61,659	
Net assets (Total assets less liabilities)	669,632	563,851	
The funds of the charity:			
Unrestricted funds	420,144	388,006	
Restricted funds	249,488	175,845	
	669,632	563,851	

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2024

In approving these financial statements as trustees of the company we hereby confirm:

- (a) That for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) That no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2024.
- (c) That we acknowledge our responsibilities for:
 - (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss

for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the board on 12th November 2024 and signed on its behalf by:



Paul Susans
Chair

Date: 12.11.24

Statement of Cash Flows

Statement of Cash Flows for the 12 month period to 31st March 2024

	Total Funds 31-Mar-24 £	Total Funds 31-Mar-23 £	Notes
Cash flows from operating activities			
Net movement in funds for the year	105,782	107,769	
Adjustment to cash flows from non-cash items:			
Depreciation and amortisation	0	0	
(Gains)/losses on investments	0	0	
(Increase)/decrease in debtors	-4,964	-3,873	
Increase/(decrease) in creditors	-44,127	-114,203	
Net cash flows provided by (used in) operating activities	56,691	-10,334	
Cash flows from investing activities			
Interest income	20,447	5,490	
Purchase of furniture, fittings and equipment	0	0	
Proceeds of sale of investments	0	0	
Purchase of investments	0	0	
Net cash flows provided by (used in) investing activities	20,447	5,490	
Net change in cash and cash equivalents	77,138	-4,844	
Cash and cash equivalents at the beginning of the reporting period	619,897	630,231	
Cash and cash equivalents at the end of the reporting period	676,588	619,897	7

Income

Income for the Year Ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-24 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-23 £
Local authority and parish grants and contracts (core funding)						
East Hampshire District Council	186,000		186,000	186,000		186,000
Petersfield Town Council	12,000		12,000	12,000		12,000
Bramshott and Liphook Parish Council	4,500		4,500	4,500		4,500
Whitehill & Bordon	12,625		10,451	10,451		10,451
Headley Parish Council	3,000		3,000	3,000		3,000
Liss Parish Council	3,500		3,500	3,500		3,500
Other parish councils	6,400		6,400	9,255		9,255
	228,025	0	228,025	228,676	0	228,676
Other grants						
Client Funds		6,800	6,800		3,300	3,300
Citizens Advice Other	54,331	44,066	98,396	8,560	29,251	37,811
Hampshire County Council - Energy	3,833	263,806	267,639		235,000	235,000
Other	26,110	56,247	82,357	19,825	72,627	92,452
	84,274	370,919	455,192	28,385	340,178	368,563
Other income						
Donations	1,943		1,943	3,904		3,904
Investment income	0		0	0		0
Other income	0		0	0		0
Other income (bank interest/debt relief orders)	20,47	270	20,717	5,490		5,490
	22,390	270	22,660	9,260	0	9,260
Total income	334,689	371,189	705,878	266,456	340,178	606,634

Where grants are received in advance, for a specified period, the funds are deferred and recognised in the period to which they relate. Where funds are due but have not yet been received, they are accrued in debtors and recognised in the period to which they relate.

Our 2.5 year advice service contract with East Hants District Council started on 1 October 2019 and terminated on 31 March 2024. It has been renewed for a further 12 months on similar terms. We have previously sought advice from HMRC regarding the VAT treatment for this contract and were advised that it will still be deemed to be treated as outside the scope of VAT treatment as a freely given grant.

Expenditure

Expenditure on charitable activities for the Year Ended 31 March 2024

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-24 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-23 £
Direct charitable activities:						
Salaries and employer's NI and pension	200,094	116,748	316,843	171,909	86,482	258,391
Staff and volunteer expenses	14,749	1,356	16,105	11,210	1,141	12,350
Office Costs	18,115	3,306	21,422	20,783	2,968	23,751
Other	5,437	162,128	167,565	5,025	90,735	95,791
	238,395	283,539	521,934	209,198	181,326	390,524
Support activities:						
Salaries and employer's NI and pension	38,629	7,342	45,971	70,270	10,881	81,151
Staff and volunteer expenses	0	0	0	0	0	0
Office costs	4,562	827	5,389	5,170	742	5,912
Premises	20,857	3,943	24,800	16,183	2,467	18,650
Governance	1,654	334	1,988	2,186	370	2,556
Other	13	2	15	62	9	71
	65,714	12,448	78,162	93,871	14,470	108,341
Total expenditure	304,109	295,986	600,096	303,069	195,796	498,864

Costs are charged to funds directly wherever possible. All other costs are apportioned based on direct resource costs.

Notes to the Financial Statements

Notes to the financial statement for the year ending 31 March 2023

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

1.1 Basis of accounting

The financial statements are prepared under the historic cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities Financial Reporting Standard 102 and the Companies Act 2006.

1.2 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by volunteers has not been included, but noted.
- Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Grants, including for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost over its expected useful life, as follows:

- Computer Equipment – 3 years (refurbished equipment is expensed in year)
- Fixtures, Fittings and Equipment – 3 years
- Leasehold Improvements – life of the lease or a shorter time if deemed more appropriate, for example, where there is an earlier break clause.

All depreciation is calculated on a straight line basis.

1.5 Defined contribution pension schemes

The pension costs charged in the financial statement represent the contribution payable by the charity during the year.

Notes to the Financial Statements

2. Net incoming/(outgoing) resources for the year	Year Ended 31-Mar-24 £	Year Ended 31-Mar-23 £
---	------------------------------	------------------------------

Net incoming/(outgoing) resources is stated after charging:

Independent examiners' remuneration	1,920	1,920
-------------------------------------	-------	-------

3. Employees	Year Ended 31-Mar-24 £	Year Ended 31-Mar-23 £
--------------	------------------------------	------------------------------

Employment costs

Wages and salaries	332,870	302,130
Social security costs	18,219	17,875
Pension costs	16,551	15,369
Other costs	4,174	4,169
	362,814	339,542

Number of employees

The average number of employees (including the trustees) during the year, calculated on the basis of full time equivalents:

	11	9
--	-----------	----------

Trustee Expenses and Remuneration

Trustee remuneration	0	0
Trustee expenses	0	18
	0	18

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Debtors	Year Ended 31-Mar-24 £	Year Ended 31-Mar-23 £
Accrued Income	10,576	5,613
Other debtors and prepayments	0	0
	10,576	5,613

6. Analysis of cash and cash equivalents	Year Ended 31-Mar-24 £	Year Ended 31-Mar-23 £
--	------------------------------	------------------------------

Cash at bank and in hand	676,588	619,897
Notice deposits (less than 3 months)	0	0
Total cash and cash equivalents	676,588	619,897

Notes to the Financial Statements

7. Creditors: amounts falling due within one year	Year Ended 31-Mar-24 £	Year Ended 31-Mar-23 £
Trade creditors	0	3,000
Other taxes and social security	11,782	15,899
Other creditors	2,990	
Accruals and deferred income	2,760	42,760
	17,532	61,659

8. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	0		0
Current assets	437,676	249,488	687,164
Current liabilities	17,532		17,532
	420,144	249,488	669,632

9. Analysis of Movement of Fixed Assets	Computer Equipment £	Fixtures, Fittings and Equipment £	Leasehold Improvement £	Total Fixed Assets £
---	----------------------------	--	-------------------------------	----------------------------

Cost at the beginning of the year

At 31st March 2023	12,081	3,598	19,999	35,678
Additions	0	0	0	0
Disposals	0	0	0	0
At 31st March 2024	12,081	3,598	19,999	35,678

Depreciation and impairments

At 31st March 2023	12,081	3,598	19,999	35,678
Disposals	0	0	0	0
Depreciation	0	0	0	0
At 31st March 2024	12,081	3,598	19,999	35,678

Net Book Value

At 31st March 2023	0	0	0	0
At 31st March 2024	0	0	0	0

Notes to the Financial Statements

10. Outline Summary of Fund Movements

	Fund Balances 01-Apr-23 £	Incoming Resources £	Resources Expended £	Transfers in Period £	Gains and Losses £	Fund Balances 31-Mar-24 £
<u>Restricted Funds</u>						
Revenue Grants and Donations						
Client Funds	0	6,800	-6,820	20	0	0
Money Advice	3,470	0	0	0	0	3,470
Petersfield & Alton Soundproofing	10,750	0	0	0	0	10,750
Citizens Advice - Debt Project	2,056	38,750	-35,758	0	0	5,049
Advice at Home	4,514	0	0	-4,514	0	0
Energy Project	155,055	307,871	-232,706	0	0	230,220
Home and Well	0	10,356	-13,291	-2,935	0	0
Other Restricted	0	7,411	-7,411	0	0	0
	175,845	371,189	-295,987	-1,559		249,488
<u>Unrestricted Funds</u>						
Unrestricted Funds	388,006	334,689	-304,109	1,559		420,144
Total Funds	563,851	705,878	-600,096	0	0	669,632

Notes to the Financial Statements

Basic financial instruments

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Prepayments are valued at the amount prepaid. Debtors relating to accrued income are recognised when unconditionally due and reasonable assurance can be gained when they will be received.
Creditors	Creditors are recognised where the charity has incurred a liability to a third party and where that liability is known or can estimated reliably.
Bank deposits	Bank deposits are call deposits and other short-term, highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change of value.
Investments	Income is recognised in the accounts when receivable

12. Funds held as an agent

In 2023/24 East Hampshire Citizens Advice Limited received £909,500 (22/23 £1,301,800) in funds relating to Energy Redress and Household Support Fund projects in which it acted as an Agent and distributed £797,400 (22/23 £1,296,436) to clients under the rules of those schemes. Under FRS102 these are not recognised as income or expenditure. A remaining balance of £117,824 (22/23 £5,364) has been excluded from net assets in the statutory accounts.

Independent Examiner's Report to the Trustees of Citizens Advice East Hampshire Limited

The report on the accounts of the company for the year ended 31 March 2023 set out on pages 17 to 31

Respective responsibilities of Trustees and examiner

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is

limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Luke Simper
Chartered Accountant
Premier UK Business LLP
Lyndum House
12 High Street
Petersfield
Hampshire
GU32 3JG

Date: 06.11.2024

Thank you to our supporters

Parish Councils

Beech Parish Council
Bentley Parish Council
Bentworth Parish Council
Binsted Parish Council
Bramshott and Liphook Parish Council
Clanfield Parish Council
Four Marks Parish Council
Froyle Parish Council
Grayshott Parish Council
Harting Parish Council
Hawkley Parish Council
Headley Parish Council
Horndean Parish Council
Lindford Parish Council
Liss Parish Council
Medstead Parish Council
Rogate Parish Council
Ropley Parish Council
Rowlands Castle Parish Council
Selborne Parish Council
Shalden Parish Council
Sheet Parish Council
Steep Parish Council

District and County Councils

East Hampshire District Council
Hampshire County Council

Town Councils

Alton Town Council
Whitehill Town Council
Petersfield Town Council

Other organisations

Citizens Advice
Healthwatch Hampshire
Hampshire and Isle of Wight
NHS
Citizens Advice Hampshire
Alton, Woolmer, and
Petersfield Lions
PASRIN
ALPS
Tantum Trust
John Goodyer Charity
Alton Foodbank
Trussell Trust
Fareshare
Energy Redress Scheme

Special Thanks

To the individual and other donors, who gave generously this year. Without this financial support we would not continue to provide a service to our community.

Thanks also to the many individuals, local businesses and others who have helped us in different ways this year by supporting and donating their time, advice and resources to Citizens Advice East Hampshire Limited and a special thanks to our volunteers for giving their time so freely to help their community.

Citizens Advice East Hampshire Limited
Forest Community Centre
Pinehill Road
Bordon
Hampshire
GU35 0BS

Tel: 0808 278 7901
www.citizensadvice.org.uk/east-hampshire

Company number: 06694768
Charity number: 1129850

Accounts

Citizens Advice East Hampshire

Annual Report



2022-2023

Contents

Chair's introduction	Page 3
Our year at a glance	Page 4
Overview from our Chief Executive	Page 5
About us	Page 6
Advice and support	Page 7
Our clients	Page 8
Tackling the rising Cost of Living	Page 9
Stories from the Cost of Living crisis	Page 10
Key achievements in 2022/23	Page 11
Looking ahead	Page 12
Our organisation	Page 13
Financial review	Page 16
Independent Examiner's Report	Page 32
Thank you to our supporters	Page 33

Chair's Introduction

This report looks back over 2022/23 – a year that we had hoped would give the organisation time to consolidate our hard work recovering from Covid challenges and regroup to a more stable service delivery. However, it has actually been another crisis year with the impact of the rising cost of living on our clients forcing us to rapidly gear up our service to meet the high levels of demand for help, particularly over the winter months.

While we all have felt the impact of cost of living on our day to day life, those living on static incomes or on low wages, who were perhaps just about coping, found themselves very early on last year, often for the first time, struggling to pay for essentials items such as food and energy. Supported by EHDC and other agencies providing crisis support, we undertook a small research project last summer inviting those visiting crisis services to understand what had led to their situation. We discovered by asking these clients directly with lived experience that in the main, their income simply did not cover their expenditure (even before prices rose). A crisis such as bereavement or ill health, or an unexpected expense such as moving house, meant taking on more debt (often through credit cards or loans) to pay for essential items which we all take for granted. Some people were simply not aware of the help available through agencies such as ourselves and food banks. Using this research and our own client statistics, CAEH has excelled this year in supporting thousands of local residents in this position as well as raising the profile of the impact of cost of living crisis locally and the help we can provide.

Our Cost of Living conference in November brought together our local MP, Damian Hinds, and Morgan Wild, Head of Policy at the Citizens Advice national organisation to answer questions and debate cost of living issues with local stakeholders including other local agencies, our volunteers, trustees and staff.

For grasping these opportunities to help people in different ways and for steering the ship through rising demand outside the experience of the organisation, I have to thank Helen Drake, our Chief Executive, and the management team. For supporting, sometimes distraught and desperate clients in an always empathetic and professional way, when often there is little we can do apart from a foodbank voucher or energy payment, my thanks go out to the truly wonderful team of staff and volunteers across the whole organisation. Our trustees have continued to dedicate time to support the organisation in its governance, finance and strategy in an increasingly complex and bureaucratic world.

Finally, my thanks goes to our funders, not least East Hampshire District Council whose funding supports our generalist advice which underpins the whole organisation. Without this, as well as our town and parish council support, none of the other projects or services could be delivered to support those in need. But cost of living has not just impacted on the individual. Our core costs as an organisation have continued to rise alongside everything else and having gratefully received core funding at the same level for at least 7 years, it seems likely we will need to dramatically change or reduce our services in the coming year should it remain the same level. And this can only impact on our clients, the most vulnerable residents of East Hampshire, and our ability to help them with the problems they face. Making our own ends meet as an organisation in a world of rising prices may be our biggest challenge in coming years.

Paul Susans, Chair, 2023

Our Year at a Glance

The people we helped



8,472

people by phone, digitally or face to face to access the advice they needed for the problems they face in a way that worked for them.

How people contacted us



42%

Adviceline /
Telephone



35%

Email / Letter



23%

Face to Face

Our Value to Society



12350

issues
handled



10,677,732

total public value of
Citizens Advice East
Hampshire services



What people came to us about (top 4 categories)



28%

Benefits



16%

Utilities &
Communication



10%

Housing



9%

Debt

Our resources



+55

volunteers providing
approx. 21,450 hours
of advice



3

advice offices



9

Trustees

Overview from our Chief Executive:

The story of 2022 -23 for all advice services, including CAEH, has without doubt, been a tale of supporting people navigate their way through the cost of living crisis. It was widely forecast that some people would have problems paying for their energy bills last winter, but no organisation could be totally prepared for the deluge of local people really struggling to keep their heads above water and needing urgent help with essential items on an ongoing weekly basis including food, gas and electricity.

The survey mentioned above by our Chair, undertaken in the early summer of 2022, in partnership with local food banks and Homestarts, highlighted some of the real issues people had feeding their families. Many respondents told us that their situation was preceded by a sudden crisis or change of circumstances such as bereavement, declining health or relationship breakdown, forcing them to struggle financially, often for the first time. In a matter of months, by autumn 2022, a much wider range of people in all circumstances were coming to us in desperate need of help; not because of a sudden crisis, but as their income, often wages, simply did not cover their essential living expenditure. East Hampshire has always been a place where a shortage of affordable accommodation and high living costs go hand in hand but most working families just about got by. This year changed all that. Many families will be struggling for years to pay off debts incurred in 2022 and just used to buy food, energy and essential items.

Our team has worked hard to support people with cost of living, despite this overwhelming demand for our services and with no significant increase in our resources. Working closely with partners such as food banks, Fareshare larders, East Hampshire District Council and Hampshire County Council has enabled us to access financial and in kind support for those really struggling. While this years focus stretched us from the professional advice of Citizens Advice to direct help, we unanimously agreed that we needed to continue to provide a lifeline for those households likely to fall between the net financially in 2022 and beyond - and this included administering energy grants and payments to those in most need across Hampshire through the Household Support Fund and Energy Redress Scheme.

Having said that, our core advice service has also developed to meet demand by the addition of short term project funding; supporting a paid telephone assessor to help us deal with rising demand on our telephone lines, a debt caseworker to take on high numbers of complex debt cases, a specialist adviser working within the Alton Foodbank, an adviser providing Energy Advice and another supporting patients in the Petersfield Hospital.

If in 2020 and 2021 we were forced to adapt overnight and help those impacted by the Covid pandemic, and if 2022 to 23 was the year of the Cost of Living crisis, it looks likely as I write this in the mid-year point of 2023 that the coming year will be a story of rising Debt and Homelessness as the impacts of the previous crises are felt on people's lives.

Thankfully we have a truly fantastic team of staff, volunteers and trustees – some experts and others with a very wide range of advice and other skills but all working together with commitment and drive to provide a helping hand to people through the problems they face, whatever life throws at them. My thanks to them who make this job much easier than it could or should be during these challenging times.

Helen Drake : Chief Executive

August 2023

About Us



Citizens Advice East Hampshire is a local charity that helps people with the problems they face. Advice is delivered by trained volunteers, supported by a small team of paid staff.

In 2022/23, we delivered advice by all channels - face to face, by phone and by email/digital means.

We are passionate about using the experiences of our clients as evidence to campaign for change.

We are Citizens Advice

We can all face problems that seem complicated or intimidating.

At Citizens Advice, we believe no one should have to face these problems without good quality, independent advice.

The Citizens Advice service offers free, confidential advice online, over the phone and in person.

When we say we're for everyone, we mean it. People rely on us because we're independent and totally impartial.

No one else sees so many people with so many different kinds of problems, and that gives us a unique insight into the challenges people are facing today.

With the right evidence, we can show big organisations - from companies right up to the government - how they can make things better for people.

That's why we're here: to give people the knowledge and the confidence they need to find their way forward - whoever they are, and whatever their problem.

What clients we've helped say:



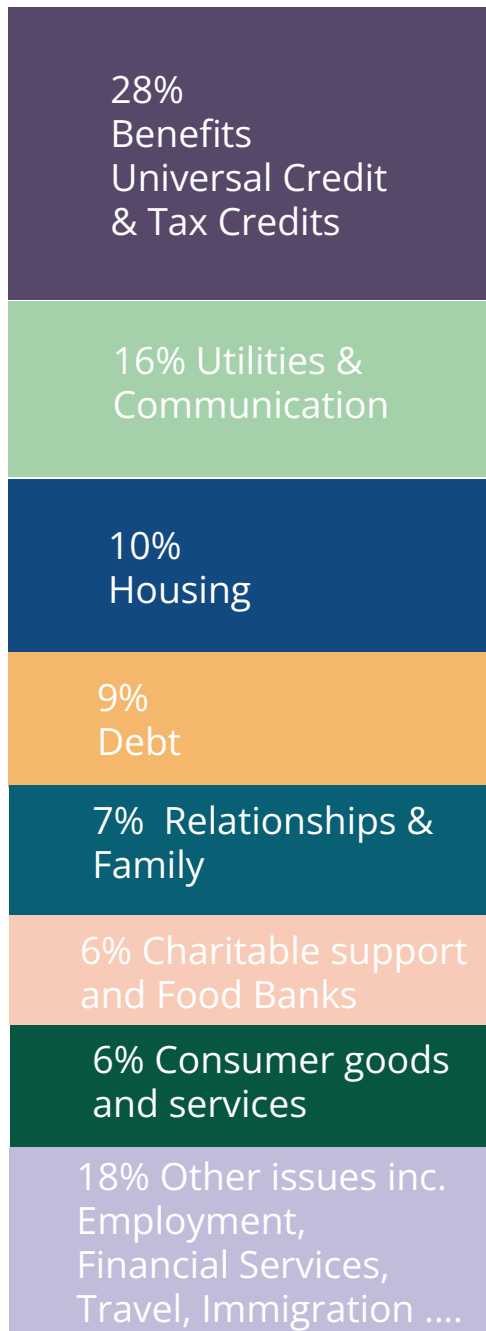
90% said our service had helped them find a way forward, and 91% said they would be likely to recommend Citizens Advice East Hampshire.

"Citizens Advice helped me tremendously in sorting out my problems and I'm eternally grateful to them for taking their time to help me when I had no one else to turn too. I would recommend them to anyone who needs help"



Advice and Support

12350 issues dealt with



We give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.



Top 5 benefit issues

Personal Independence Payment
Benefit Entitlement
Attendance Allowance
Other benefit issues - including benefit checks
Council Tax Reduction



Top 5 utilities and communication issues

Fuel (gas, electricity, oil, etc)
Water and sewerage
Internet and Broadband
Telephone landline
TV including cable and satellite



Top 5 housing issues

Private sector rented property
Housing association property
Access to and provision of accommodation
Environmental & neighbour issues
Local authority Housing



Top 5 debt issues

Other debt issues - including debt assessment
Council tax arrears
Fuel debts
Credit, store & charge card debts
Water supply and sewage debts



Top 5 relationship & family issues

Divorce, separation, and dissolution
Children
Death and bereavement
Child maintenance
Other Family issues

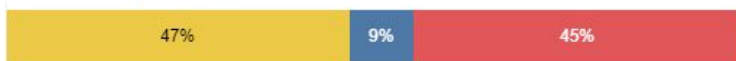
Our Clients

Gender



■ Female
■ Male

Disability / Long-term health



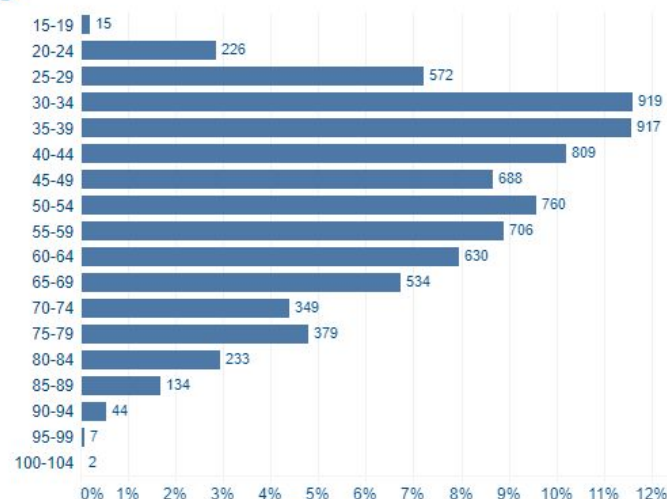
■ Long-Term Health Condition
■ Disabled
■ Not disabled/no health problems

Ethnicity



■ White
■ Black
■ Asian
■ Mixed
■ Other

Age



Tackling the big issues

Because we help thousands of people a year, we have our finger on the pulse of what's happening in society. We use the evidence we collect to campaign for social improvements. In 2022/23, we identified and reported evidence on **106** Research and Campaign issues, including:



29 Benefit issues



6 Financial service issues



19 Housing issues



28 Other issues including:



12 Charitable support and food bank issues

Debt
Relationship and Family
Employment
Immigration
Consumer Goods
Health and Community care
Education



12 Utilities and communication issues



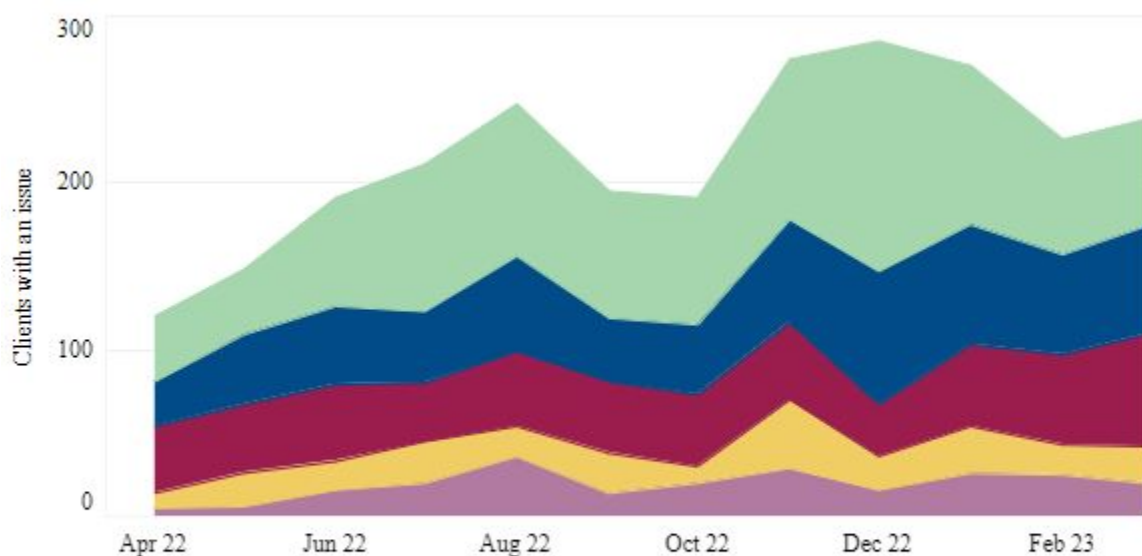
We feed the evidence we collect locally into national Citizens Advice, who use it to campaign for social improvements. To read about some of the policy issues that Citizens Advice is challenging, see their website: www.citizensadvice.org.uk/about-us/policy/

Tackling the Cost of Living

This year saw our organisation at the frontline of the national Cost of Living crisis. Our client numbers rose by over 30% on the previous year, which was directly attributable to Cost of Living challenges people faced. Pictogram 1 illustrates the levels of top five COL issues in East Hampshire presented to us in 2022/23. Pictogram 2 and 3 below shows charitable support and energy issues tracking at levels far above previous years. 2023 is on track to be even higher - for many the cost of living crisis is nowhere near over.

East Hampshire Cost of Living Issues April 2022 to March 2023:

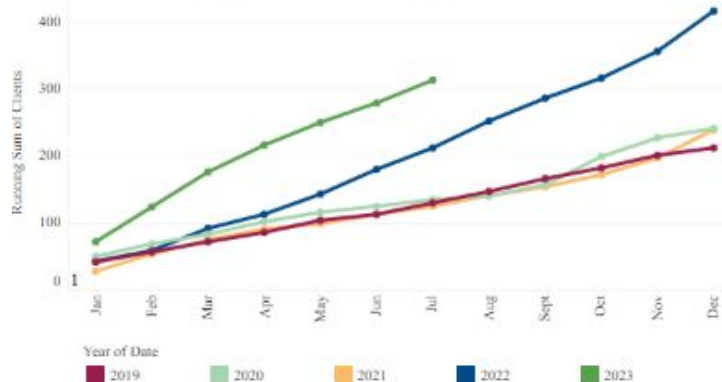
Top 5 cost of living issues for this Local Authority/Authorities



The graph will not sum due to some clients facing multiple issues



Charitable support and food banks cumulative



Energy cumulative



Stories from the Cost of Living Crisis

With another challenging year and the cost of living crisis impacting on our everyday lives, people continued to come to Citizens Advice. Below are examples of some of the issues, big and small, we have helped people with during the year (anonymised).

Adam* was really struggling to make ends but was faced with paying for an MOT and unexpected repairs for his car. His main income is his state pension plus a small personal pension but with the rising costs of food and energy, he had not been able to save up the money to pay for this expense. Living in a rural area, Adam relied on the car to visit the hospital and GP. We helped Adam apply for a one off grant to pay for this expense as well as made sure he was aware of all other cost of living help available including food banks and energy grants.

Angela* contacted us as she was signed off sick with a serious back condition and was awaiting surgery, having been working undertaking a manual labour job for some years. As a single parent, she was struggling to make ends meet as her employment contract was zero hours meaning she would not be paid if she did not work. Our advisers helped her apply for Universal Credit and appeal the decision made on Personal Independent Payment as well as deal with her many debts including rent and energy arrears while ensuring she had a referral to the foodbank and money for her energy meter through the winter. Our work ensured she could remain in her own home, warm and well this winter.

Three different advisers from CAEH helped our client **Martha*** through her PIP journey. She suffered from severe and debilitating mental health issues so our advisers helped her initially to claim Personal Independence Payment (PIP). She was awarded Daily Living at the standard rate but she felt this did not reflect the extent of her incapacity and wanted to challenge the DWP decision. CAEH supported Martha in a mandatory reconsideration request, but the original decision was confirmed. The final stage involved CAEH preparing the grounds for appeal. The DWP withdrew before the appeal was heard and our client was awarded Daily Living at the enhanced rate and mobility at the standard rate. This meant an additional £55 per week for the client to help her get the support she needed with day to day tasks.

Roco* suffers from long Covid and after over a year of sickness, lost his relatively highly paid employment. His mortgage arrears began escalating alongside other debts and the mortgage company began to take legal action. We helped him claim benefits including Personal Independence Payment, and negotiate with the local authority to understand how they could help once the client was evicted which became inevitable due to the gap between income and minimum mortgage payments. We also helped him prepare for his court eviction as well as provided ongoing support at a time when he was still unwell and struggling with basic cost of living as well as managing the administration around his debts. Our help will ensure Roco does not become homeless and is rehoused. We also made sure he has the income to manage his day to day essential expenditure including food and energy.

Key Achievements in 2022/23

Supporting large numbers of local residents through the cost of living crisis last winter, and beyond, has without doubt been our biggest achievement. We have also put in place short term projects commencing in 2023 that will help with the financial impact of Covid and cost of living on local residents particularly the most vulnerable. Managing demand on our services has been key to us this year with rising numbers of local residents contact us for help.

Helping with cost of living rises

Our work providing fuel vouchers and payments to help people with rapidly rising energy costs accelerated this year as can be seen on the pictograms on page 9. We continuation to deliver the administration of energy support across Hampshire under the Household Support Fund while also ensuring local residents had access to this crucial support. Additional help accessing support via food banks, Energy Redress voucher scheme, Alton and Petersfield Lions and other smaller grants schemes provided a lifeline for those struggling with crisis situations. We have also worked with partners across East Hampshire on a research project to ask those with lived experience why they needed additional help with cost of living providing us with a clear insight into live “on the financial edge” and how easy it was to fall into a negative budget situation resulting in debt and deprivation. Our advisers helped thousands of local people navigate the help out there for cost of living and provided a gateway to other sources of help available this year

Help getting people the support they need

While helping people claim benefits and deal with their debts has always been the core work of our organisation, this year has seen an increase in those claiming benefits relating to ill health and disability, particularly Personal Independence Payments (PIP). We consider this is partly as the impact of rising energy and other costs falls disproportionately on disabled people and other vulnerable groups with static incomes, so one of the only ways to afford to buy essential items would be to increase this with benefits perhaps entitled to but not claimed before. We have been successful not only in helping clients claim for the first time, but with appeals against PIP decisions that appeared erroneous and do not provide the financial support for the needs of the client.

Managing demand for our help

This year has seen us build on our core advice service to help meet demand and support the most vulnerable by:

- Employing a paid telephone assessor with funding from national Citizens Advice, via a corporate national donation to help Citizens Advice meet demand
- Employing a debt caseworker, funded by EHDC, to work with those with complex debts or situations
- Recruiting a cost of living outreach worker to ensure access to cost of living help for those less likely to know what is available
- Providing an experienced energy adviser to help with energy advice and support, funded by Energy Advice Project via National Citizens Advice.
- Increasing our drop in availability by opening on a Saturday morning for clients who work and have caring responsibilities as well as one evening in Alton in line with the local food bank opening
- Reviewing our telephone and other access points to ensure easier access for local residents and agencies resulting in efficient dealing with presenting demand for services

Looking ahead

We have learnt over the last few years of Covid and cost of living demand rises not to try to forecast too far ahead. However, in early 2023, we developed a new strategic plan to March 2026 that focuses on the following priorities that will ensure we continue to successfully meet our mission in coming years, whatever the external world brings to our door:

Advice

- We will focus on the areas that people need our help most as a result of cost of living rises, including financial support if appropriate
- We will support some of the most vulnerable local people who struggle to access services through ill health (mental and physical), mobility and digital and other exclusion
- We will make sure our advice services are “fit for the purpose” through high quality advice in venues and channels that meet clients needs

Research and Campaigns

- We will increase the research and campaigns internal profile and reporting across all parts of the district to inform both local and national campaigns on the issues clients face
- Using this evidence, we will position ourselves as the leading organisation locally for bringing front-line insights into policy making

Inclusive Access

- We will improve the accessibility of our service for marginalised clients including developing projects to improve support to certain vulnerable groups
- We will improve the overall client experience for local clients
- We will work with other local agencies to ensure we hear the voice of clients and potential clients in all of our work to improve our ability to meet their needs

Organisational Health

- We will aim to achieve longer term and adequate core funding to pay for services we provide at least at the current level
- We will ensure our Trustee Board has sufficient membership, experience and skills to provide effective governance and decision making
- We will create a volunteer and staffing strategy that ensures a diverse team with the right training and skills to deliver their roles, in order to meet the advice needs of local residents

Our Organisation in 2022/23

Staff and volunteers

**55 volunteers supported by
14 paid staff (9.5 FTE) and
9 Trustees**



We can all face problems that seem complicated or intimidating and it can be difficult and stressful trying to work things out alone.

At Citizens Advice East Hampshire, we have highly trained volunteers who are invaluable to delivering our service and helping people find a way forward with the problems they face, and campaigning for changes to unfair policies and practices.

www.citizensadvice.org.uk/local/east-hampshire/volunteer/

Our Value to Society

In 2022/23 for every £1 invested in Citizens Advice East Hampshire we generated at least:

£4.03 in fiscal value - Financial savings to local and national Government due to fewer payments for out-of-work benefits, costly evictions, re-housing evicted tenants and less demand on the NHS.

£29.29 in public value - When people have fewer problems they have higher levels of wellbeing, participation in society and productivity. Our calculation of public value also includes the value of a volunteer run service.

£13.00 in value to the people we help - We help individual clients to achieve individual financial outcomes like getting back-dated benefits, writing-off debts and refunds for consumer issues.

Our Organisation

Citizens Advice East Hampshire services are delivered by nearly 65 trained and highly-skilled volunteers in various roles, including Trustees. They freely donate more than 23,500 hours of their time each year. This is estimated to be worth the equivalent of more than £300,000 in paid staff time. Their work is supported, monitored and quality assured by a small team of paid staff.

Who we work with

We work with a range of other statutory and voluntary organisations, both locally and nationally, to provide people with the help they need.

We are a member of Citizens Advice (the operating name of the National Association of Citizens Advice Bureaux) as well as the local consortium, Citizens Advice Hampshire. Citizens Advice provides us with a range of support, including fundraising, specialist information services, and research to use in our campaigning work. It also supports us behind the scenes in the smooth running of our business, including hosting our national customer relationship management system, Casebook, and telephone advice platform.

We work with East Hampshire District Council as well as Hampshire County Council, and local parish and town councils to ensure that advice needs of local residents are met.

East Hampshire District Council provided us with our core funding via a contract for delivery of advice services this year which will become a service level agreement in 2023. A range of other funders support the core service as well as additional projects targeting the most vulnerable.

Our Governance and Management

Our Trustee Board sets our vision and strategic direction. It is currently made up of six individuals who are trustees under charity law and directors of the charitable company. The Trustee Board meets four times per year with other meetings and events to shape the organisation's strategic direction and raise our profile. We recruit trustees through an open process using local media and our own network to find individuals who have the skills and perspectives we need to provide good leadership and make sound decisions. Trustees serve for an initial 3 years then must step down and be re-elected in line with our governing document.

Our Chief Executive, working with our management team, is responsible for delivering the Trustee Board's vision as well as the day to day operation of the organisation.

Legal and administrative details

Citizens Advice East Hampshire Limited is a company limited by guarantee registered number **06694768**. We are also a charity registered with the Charity Commission, number **1129850** and authorised by the Financial Conduct Authority. Our registered office address is Forest Community Centre, Pinehill Road, Bordon GU35 0BS.

Our Organisation

Trustee Board

Each individual member of the trustee board brings skills and qualities to the board, adding to the collective knowledge and experience. The following people were trustees at the date of this report.

Trustees	Role	Date Appointed	Date last reappointed	Stand down date
Paul Susans	Chair (from July 20)	14.01.09	17.10.22	
Rob Hunt	Treasurer	02.07.19	17.10.22	
Louise Pixton		09.10.15	16.11.21	12.07.23
Michael Croucher		16.12.09	17.10.22	
Tim Pinchen		18.06.12	16.11.21	
Helen Davis		13.01.15	16.11.21	
Solveig Store		06.12.19		17.10.22
James Gauld		10.06.20		08.11.22
Clare Allen		26.04.22		08.02.23

Trustees are volunteers who use their skills, knowledge and experience to help guide and govern their local Citizens Advice. They work with the Chief Executive and other staff to shape strategy and give direction.

If you know anyone who would like to discuss playing the important role of a Trustee, then please do contact us at training.admin@caeasthants.org.uk

Financial Review

General

The Trustees are pleased to present the annual accounts for the financial year 2022/2023.

These accounts show a deficit on unrestricted activity of £21,547 based on income of £266,456 and expenditure of £303,069 (plus a transfer of £15,066 from unrestricted to restricted funds). This deficit was in line with expectations and Trustee's plans to utilise reserves to provide increased service levels to our clients during the current levels of high cost-of-living uncertainty. The Trustees plan to continue to utilise reserves in this way in the next year to provide the best possible service to our clients.

The grant funding from East Hampshire District Council in the year was £186,000 (£186,000 21/22 as per our 2-year service contract) plus small sundry items. Core funding from town and parishes remained broadly flat on last year (£42,676 22/23 versus £48,150 in 21/22).

Restricted funds received totalled £340,178. This was materially down (£534,296 21/22) due mainly to a change in the way we account for various energy support funds. In 21/22 these were treated as income and expenditure items. However the Trustees believe that these should be accounted for as payments in which we act as an Agent and this has been changed for the year 22/23 (see note 12). Netting out this change restricted funds increased to £105,178 from £77,331.

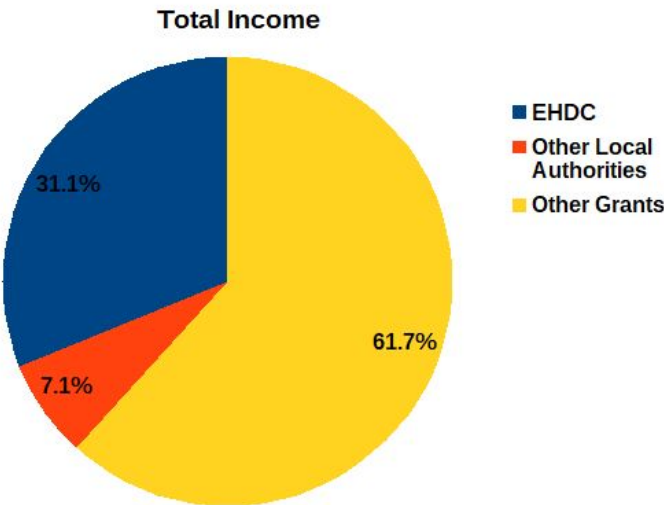
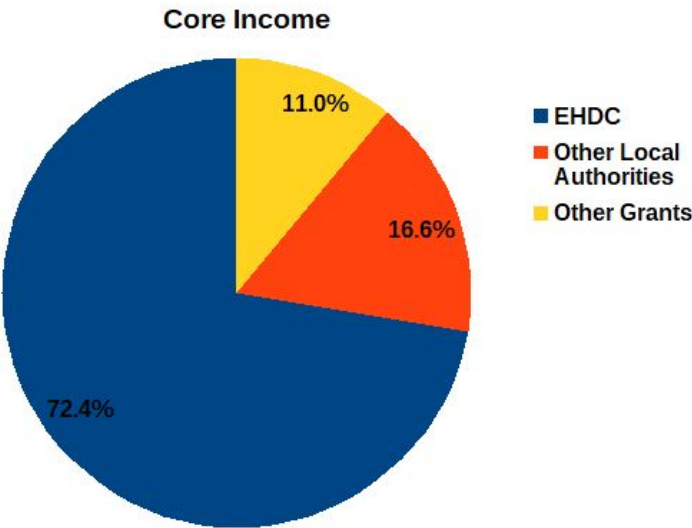
Expenditure was similarly impacted by this change in accounting with headline figure falling from £734,404 in 21/22 to £498,394 in 22/23. 21/22 included £428,315 of expenditure related to energy payments.

Total income for the year was therefore £606,634 with expenditure of £498,864 leading to a deficit of £21,547 on unrestricted funds and a surplus of £129,316 on restricted funds. The total level of reserves is now £388,006 and £175,845 respectively.

Financial Review

Sources of Income

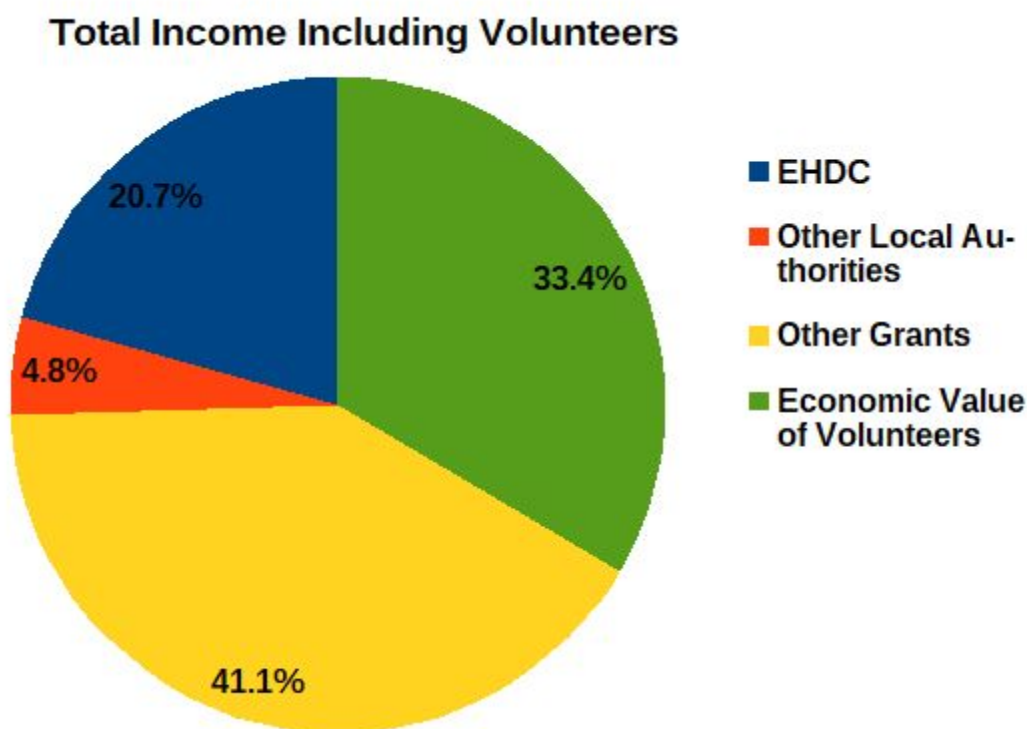
East Hampshire District Council was our major funder during the year, providing 72% of our core income and a total of 31% of our total income. The breakdown of our sources of Core and Total income is shown in the following charts:



Financial Review

Sources of Income

To put our core funding in true perspective, we have assessed the economic value of our volunteers and estimate their value to be worth more than £300,000 per annum. Hence the total income figure, including this assessment of the contribution from volunteers is £897,239. A breakdown of this is shown in the following chart, and emphasises their importance in delivering client services:



Financial Review

Reserves Policy

1 Unrestricted and Trustee Designated Reserves

The Trustee Board believe that CAEH should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially damaging circumstances arising, particularly uncertainties in the amount and timing of income. During the year the Board determined to retain a service reserve to the equivalent of 6 months of operating expense given uncertainties in the funding environment. This reserve totals £216,250.

In addition, unrestricted funds have been designated for the following purposes:

1.1 Contractual Commitments Reserve

A reserve to ensure that CAEH is able to cover contracted and statutory payments to staff such as notice and redundancy and the costs of any disciplinary and/or grievance procedure which may arise. This reserve also includes items for which funding was provided in 22/23 but expenditure will be in 23/24. After reviewing the commitments required, this reserve remains at £45,000 for the year.

1.2 Premise Reserves

- **Petersfield**

The Trustees have decided to hold a premises reserve of £25,000 to provide for the cost of depreciating the leasehold improvements capitalised this year, any improvements required to the offices and for dilapidation costs associated.

- **Alton**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the offices, and for dilapidation costs associated with the office leases.

- **Bordon**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the office and for any dilapidation costs, as determined by our lease.

1.3 Equipment and IT Reserve

This reserve of £20,000 is to ensure that we are able to cover the costs of replacing and upgrading our IT office equipment (desktops, laptops etc).

1.4 Development Reserve

A reserve of £20,000 has been allocated to allow us to continue to develop any service redesign, new channel development and service delivery developments.

1.5 Undesignated Reserves

Given current levels of uncertainty the Trustees will hold a £39,756 undesignated reserve.

At this stage, all the above reserves are considered sufficient and necessary.

Financial Review

Reserve Policy 31/3/2023 (unrestricted, designated reserves)

Service Maintenance Reserve (6 months of 23/24 expense)	£216,250
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£20,000
Service Development Reserve	£20,000
 Total Unrestricted designated reserves	 £348,250
Undesignated reserves	£39,756
 <u>Total Reserves</u>	 £388,006

Reserve Policy 31/3/2022 (unrestricted, designated reserves)

Service Maintenance Reserve (6 months of 22/23 expense)	£193,553
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£20,000
Service Development Reserve	£20,000
 Total Unrestricted designated reserves	 £325,553
Undesignated reserves	£84,000
 <u>Total Reserves</u>	 £409,553

Financial Review

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies act 2006.

The financial statements were approved by the board on 23rd November 2023 and signed on its behalf by:



Paul Susans
Chair

Date: 23.11.23

Statement of Financial Activities

Statement of Financial Activities (including income and expenditure) for the 12 month period to 31st March 2023.

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-23 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-22 £
Income:						
Donations	3,904	0	3,904	3,958	0	3,958
Charitable activities	257,061	340,178	597,239	289,784	534,296	824,080
Other	5,490	0	5,490	33	0	33
Total	266,456	340,178	606,634	293,775	534,296	828,071
Expenditure:						
Raising Funds			0			0
Charitable activities	303,069	195,698	498,864	229,255	505,050	734,304
Other			0			0
Total	303,069	195,698	498,864	229,255	505,050	734,304
Net gains/(losses) on investments	0	0	0	0	0	0
Net income/(expenditure)	-36,613	144,480	107,769	64,520	29,246	93,766
Transfers between funds	15,066	-15,066	0	0	0	0
Other recognised gains/(losses)	0	0	0	0	0	0
Net movement in funds	-21,547	129,316	107,769	64,520	29,246	93,766
Reconciliation of funds:						
Total funds brought forward	409,553	46,529	456,082	345,032	17,238	362,315
Total funds carried forward	388,006	175,845	563,851	409,553	46,529	456,082

The results for the year derive from continuing activities, and there are no other gains or losses other than those shown above.

Balance Sheet

Balance Sheet as at 31 March 2023

	Total Funds 31-Mar-23 £	Total Funds 31-Mar-22 £	Notes
Fixed assets:			
Tangible assets	0	0	
	0	0	9
Current assets:			
Debtors and prepayments	5,613	1,740	5
Cash at bank and in hand	619,897	630,231	6
	625,510	631,971	
Current liabilities:			
Sundry creditors and accruals	61,659	175,889	7
Charitable Client Support (3rd party)	0	0	
	61,659	175,889	
Net assets (Total assets less liabilities)	563,851	456,082	
The funds of the charity:			
Unrestricted funds	388,006	409,553	
Restricted funds	175,845	46,529	
	563,851	456,082	

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2023

In approving these financial statements as trustees of the company we hereby confirm:

- (a) That for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) That no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2023.
- (c) That we acknowledge our responsibilities for:
 - (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss

for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the board on 23rd November 2023 and signed on its behalf by:



Paul Susans
Chair

Date:

23.11.23.

Statement of Cash Flows

Statement of Cash Flows for the 12 month period to 31st March 2023

	Total Funds 31-Mar-23 £	Total Funds 31-Mar-22 £	Notes
Cash flows from operating activities			
Net movement in funds for the year	107,769	93,766	
Adjustment to cash flows from non-cash items:			
Depreciation and amortisation	0	0	
(Gains)/losses on investments	0	0	
(Increase)/decrease in debtors	-3,873	-1,740	
Increase/(decrease) in creditors	-114,203	137,077	
Net cash flows provided by (used in) operating activities	-10,334	229,104	
Cash flows from investing activities			
Interest income	5,490	33	
Purchase of furniture, fittings and equipment	0	0	
Proceeds of sale of investments	0	0	
Purchase of investments	0	0	
Net cash flows provided by (used in) investing activities	5,490	33	
Net change in cash and cash equivalents	-4,844	229,137	
Cash and cash equivalents at the beginning of the reporting period	630,231	401,127	
Cash and cash equivalents at the end of the reporting period	619,897	630,231	7

Income

Income for the Year Ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-23 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-22 £
Local authority and parish grants and contracts (core funding)						
East Hampshire District Council	186,000		186,000	186,000		186,000
Alton Foodbank	0		0	4,000		4,000
Petersfield Town Council	12,000		12,000	12,000		12,000
Bramshott and Liphook Parish Council	4,500		4,500	4,500		4,500
Whitehill & Bordon Headley Parish Council	10,451		10,451	10,468		10,468
Liss Parish Council	3,000		3,000	3,000		3,000
Other parish councils	3,500		3,500	3,500		3,500
	9,255		9,255	14,682		14,682
	228,676	0	228,676	238,150	0	238,150
Other grants						
Client Funds		3,300	3,300		456,965	456,965
Citizens Advice Help to Claim		0	0		49,581	49,581
Citizens Advice Other	8,560	29,251	37,811	32,590	19,542	52,132
Hampshire County Council - Energy		235,000	235,000			
Other	19,825	72,627	92,452	19,044	8,208	27,252
	28,385	340,178	368,563	51,634	534,296	585,930
Other income						
Donations	3,904		3,904	3,958		3,958
Investment income	0		0	0		0
Other income	0		0	0		0
Other income (bank interest/debt relief orders)	5,490		5,490	33		33
	9,260	0	9,260	3,991	0	3,991
Total income	266,456	340,178	606,634	293,775	534,296	828,071

Where grants are received in advance, for a specified period, the funds are deferred and recognised in the period to which they relate. Where funds are due but have not yet been received, they are accrued in debtors and recognised in the period to which they relate.

Our 2.5 year advice service contract with East Hants District Council started on 1 October 2019 and terminated on 31 March 2023. It has been renewed for a further 12 months on similar terms. We have previously sought advice from HMRC regarding the VAT treatment for this contract and were advised that it will still be deemed to be treated as outside the scope of VAT treatment as a freely given grant.

Expenditure

Expenditure on charitable activities for the Year Ended 31 March 2023

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-23 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-22 £
Direct charitable activities:						
Salaries and employer's NI and pension	171,909	86,482	258,391	108,733	61,361	170,093
Staff and volunteer expenses	11,210	1,141	12,350	7,846	981	8,466
Office Costs	20,783	2,968	23,751	19,965	4,189	24,114
Client Funds		0	0		428,315	428,315
Other	5,025	90,735	95,791	18,583	923	19,549
	209,198	181,326	390,524	154,721	498,726	650,448
Support activities:						
Salaries and employer's NI and pension	70,270	10,881	81,151	45,114	5,763	50,877
Staff and volunteer expenses	0	0	0	0	0	0
Office costs	5,170	742	5,912	4,920	673	5,593
Premises	16,183	2,467	18,650	22,648	2,739	25,387
Governance	2,186	370	2,556	1,830	145	1,975
Other	62	9	71	22	3	25
	93,871	14,470	108,341	74,533	9,323	83,857
Total expenditure	303,069	195,796	498,864	229,254	505,050	734,304

Costs are charged to funds directly wherever possible. All other costs are apportioned based on direct resource costs.

Notes to the Financial Statements

Notes to the financial statement for the year ending 31 March 2023

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

1.1 Basis of accounting

The financial statements are prepared under the historic cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities Financial Reporting Standard 102 and the Companies Act 2006.

1.2 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by volunteers has not been included, but noted.
- Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Grants, including for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost over its expected useful life, as follows:

- Computer Equipment – 3 years (refurbished equipment is expensed in year)
- Fixtures, Fittings and Equipment – 3 years
- Leasehold Improvements – life of the lease or a shorter time if deemed more appropriate, for example, where there is an earlier break clause.

All depreciation is calculated on a straight line basis.

1.5 Defined contribution pension schemes

The pension costs charged in the financial statement represent the contribution payable by the charity during the year.

Notes to the Financial Statements

2. Net incoming/(outgoing) resources for the year	Year Ended 31-Mar-23 £	Year Ended 31-Mar-22 £
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Net incoming/(outgoing) resources is stated after charging:

Independent examiners' remuneration	1,920	1,920
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3. Employees	Year Ended 31-Mar-23 £	Year Ended 31-Mar-22 £
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Employment costs

Wages and salaries	302,130	201,439
Social security costs	17,875	9,119
Pension costs	15,369	10,414
Other costs	4,169	0
	339,542	220,971

Number of employees

The average number of employees (including the trustees) during the year, calculated on the basis of full time equivalents:

	9	8
--	---	---

Trustee Expenses and Remuneration

Trustee remuneration	0	0
Trustee expenses	18	0
	18	0

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Debtors	Year Ended 31-Mar-23 £	Year Ended 31-Mar-22 £
Accrued Income	5,613	1,500
Other debtors and prepayments	0	240
	5,613	1,740

6. Analysis of cash and cash equivalents	Year Ended 31-Mar-23 £	Year Ended 31-Mar-22 £
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Cash at bank and in hand	619,897	629,717
Notice deposits (less than 3 months)		514
Total cash and cash equivalents	619,897	630,231

Notes to the Financial Statements

7. Creditors: amounts falling due within one year	Year Ended 31-Mar-23 £	Year Ended 31-Mar-22 £
Trade creditors	3,000	0
Other taxes and social security	15,899	3,931
Accruals and deferred income	42,760	171,958
	61,659	175,889

8. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2023 as represented by:			
Tangible fixed assets	0		0
Current assets	449,664	175,845	625,510
Current liabilities	61,659		61,659
	388,005	175,845	563,851

9. Analysis of Movement of Fixed Assets	Computer Equipment £	Fixtures, Fittings and Equipment £	Leasehold Improvement £	Total Fixed Assets £
---	----------------------------	--	-------------------------------	----------------------------

Cost at the beginning of the year

At 31st March 2022	12,081	3,598	19,999	35,678
Additions	0	0	0	0
Disposals	0	0	0	0
At 31st March 2023	12,081	3,598	19,999	35,678

Depreciation and impairments

At 31st March 2022	12,081	3,598	19,999	35,678
Disposals	0	0	0	0
Depreciation	0	0	0	0
At 31st March 2023	12,081	3,598	19,999	35,678

Net Book Value

At 31st March 2022	0	0	0	0
-----------------------	---	---	---	---

At 31st March 2023	0	0	0	0
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Notes to the Financial Statements

10. Outline Summary of Fund Movements

	Fund Balances 01-Apr-22 £	Incoming Resources £	Resources Expended £	Transfers in Period £	Gains and Losses £	Fund Balances 31-Mar-23 £
Restricted Funds						
Revenue Grants and Donations						
Client Funds	27,968	3,300	-15,384	-15,614	0	0
Help to Claim	18	0	0	-18	0	0
Money Advice Petersfield & Alton	3,470	0	0	0	0	3,470
Soundproofing Citizens Advice -	10,750	0	0	0	0	10,750
Debt Project	0	19,375	-17,319	0	0	2,056
Advice at Home	4,514	0	0	0	0	4,514
Energy Project	0	299,451	-144,396	0	0	155,055
Home and Well	79	7,989	-8,634	566	0	0
Other Restricted	0	10,063	-10,063	0	0	0
	46,529	340,178	-195,796	-15,066		191,575
Unrestricted Funds						
Unrestricted Funds	409,553	266,456	-303,069	15,066		388,006
Total Funds	456,082	606,634	-498,864	0	0	563,851

Notes to the Financial Statements

Basic financial instruments

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Prepayments are valued at the amount prepaid. Debtors relating to accrued income are recognised when unconditionally due and reasonable assurance can be gained when they will be received.
Creditors	Creditors are recognised where the charity has incurred a liability to a third party and where that liability is known or can estimated reliably.
Bank deposits	Bank deposits are call deposits and other short-term, highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change of value.
Investments	Income is recognised in the accounts when receivable

12. Funds held as an agent

In 2022/23 East Hampshire Citizens Advice received £1,301,800 in funds relating to Energy Redress and Household Support Fund projects in which it acted as an Agent and distributed £1,209,436 to clients under the rules of those schemes. Under FRS102 these are not recognised as income or expenditure. A remaining balance of £5,364 has been excluded from net assets in the statutory accounts.

Independent Examiner's Report to the Trustees of Citizens Advice East Hampshire

The report on the accounts of the company for the year ended 31 March 2023 set out on pages 17 to 31

Respective responsibilities of Trustees and examiner

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is

limited to those matters set out in the statement below.

Independent examiner's statement

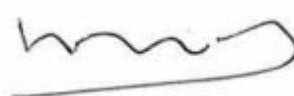
In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MF Kirby BSc FCA
Chartered Accountant
Premier UK Business LLP
Lyndum House
12 High Street
Petersfield
Hampshire
GU32 3JG

Date: 15 / 11 / 2023

Thank You to our Supporters

Parish Councils

Beech Parish Council
Bentley Parish Council
Bentworth Parish Council
Binsted Parish Council
Bramshott and Liphook Parish Council
Clanfield Parish Council
Four Marks Parish Council
Froyle Parish Council
Grayshott Parish Council
Harting Parish Council
Hawkley Parish Council
Headley Parish Council
Horndean Parish Council
Lindford Parish Council
Liss Parish Council
Medstead Parish Council
Parochial Church Council of Froxfield with Privett
Rogate Parish Council
Ropley Parish Council
Rowlands Castle Parish Council
Selborne Parish Council
Shalden Parish Council
Steep Parish Council

District and County Councils

East Hampshire District Council
Hampshire County Council

Town Councils

Alton Town Council
Whitehill Town Council
Petersfield Town Council

Other organisations

Citizens Advice
Healthwatch Hampshire
Citizens Advice Hampshire
Alton, Woolmer, and
Petersfield Lions
PASRIN
ALPS
Tantum Trust
John Goodyer Charity
Alton Foodbank
Trussell Trust
Fareshare
Energy Redress Scheme

Special Thanks

To the many individual and other donors, who gave generously this year. Without this financial support we would not continue to provide a service to our community.

Thanks also to the many individuals, local businesses and others who have helped us in different ways this year by supporting and donating their time, advice and resources to Citizens Advice East Hampshire. And a special thanks to our volunteers for giving their time so freely to help their community.

Citizens Advice East Hampshire Limited
Forest Community Centre
Pinehill Road
Bordon
Hampshire
GU35 0BS

Tel: 0808 278 7901
www.citizensadvice.org.uk/east-hampshire

Company number: 06694768
Charity number: 1129850

Accounts

Citizens Advice East Hampshire

Annual Report



2021-2022

Contents

Chair's introduction	Page 3
Our year at a glance	Page 4
Overview from our Chief Executive	Page 5
About us	Page 6
Advice and support	Page 7
Our clients	Page 8
Helping with everyday problems	Page 9
A helping hand to stay independent, safe and well	Page 10
Key achievements in 2021/22	Page 11
Looking ahead	Page 12
Our organisation	Page 13
Financial review	Page 16
Independent Examiner's Report	Page 32
Thank you to our supporters	Page 33

Chair's Introduction

This year has been one of recovery and continuing to embrace the rapid change of working remotely as well as trying to provide face to face support to the most vulnerable when possible. The continuation of the Covid pandemic has meant that we have only really begun to embrace the changes needed to the longer term design of the future local advice service towards the end of this financial year 2021/22. The impact on demand due to cost of living rises on our service has meant we have had to work at speed this year to find ways to manage this into the future.

As Chair, I have been proud of the organisations resilience and adaptability in the face of one of the greatest challenges our society has faced, which may result in years of instability and deprivation for many. The cost of living crisis means that we have had no moment to pause, regroup and review. I would like to extend my thanks to our Chief Executive, Helen Drake, and the whole staff and volunteer team for continuing to adapt services to ensure that we can help as many people as we can through such difficult times. It is the extraordinary teamwork across staff, trustees and volunteers that has enabled us to keep going providing an exceptional service to clients under new and challenging circumstances.

Close work with our partners across East Hampshire and beyond has also supported us throughout 2021/22 to help as many people as possible. I would thank again East Hampshire District Council, Petersfield, Alton and Whitehill Town Councils and the parish councils across the district as well as Hampshire County Council, Citizens Advice, Energy Redress Scheme and Citizens Advice Hampshire, all of whom have significantly supported our work this year, particularly with the most vulnerable struggling to make ends meet and deal with their problems. With their help, we have been able to weather an ongoing reduction in donation income due to Covid as well put in place a plan to provide the maximum access to help that we can afford given our funding challenges.

We do, however, start the new financial year on a sad note with the sudden death of one of our former trustees, Les Bowden. Les was a long serving trustee with the organisation as well as our treasurer for some years, and while he retired as a trustee at our AGM in the autumn this year, he will be sorely missed for his diligent and wise leadership on the trustee board as well as in all other parts of his life.

Paul Susans

Chair

Our Year at a Glance

The people we helped



5848

people by phone, email, webchat or face to face to access the advice they needed for the problems they face in a way that worked for them.

How people contacted us



43%

Adviceline /
Telephone



50%

Email / Letter /
Webchat



7%

Face to Face

Our Value to Society



7610

issues
handled



10,053,690

total public value of
Citizens Advice East
Hampshire services



What people came to us about (top 4 categories)



27%

Benefits



13%

Housing



11%

Debt



9%

Employment

Our resources



+58

volunteers providing
approx. 20,000 hours
of advice



3

advice offices



10

Trustees

Overview from our Chief Executive:

Over two years on from the start of the Covid pandemic, I had expected this year's report to tell a story of recovery and stabilisation for our clients with the easing of lockdown measures and the vaccination programme enabling us all to go about our daily lives more freely. However, this year has instead told a tale of clients really struggling once Covid concessions such as furlough and the Universal Credit uplift ended and the high cost of living begun to impact on their lives. These challenges begun for our clients way before the cost of living crisis was widely covered by the media, and before inflation rises and energy prices became unmanageable for most of our clients. We have consciously expanded the reach of our work this year to practically help those who were really struggling by providing direct support via energy payments plus extensive referrals to food banks and other food providers. Clients tell us that this is an essential lifeline when their wages or benefits do not cover their essential needs.

We have been able to provide a consistent, high quality advice service to our clients. As nearly 50% of our clients are now vulnerable and have long term health issues, we have, at times, opted to keep doors closed in offices when Covid levels have locally been high as well as maintain our Covid safe measures. Thankfully, our ability to operate remotely providing services by phone and email has enabled us to help as many clients as we did pre pandemic (nearly 6,000 individuals). However, demand is on the rise with telephone calls increasing by over 100 clients per month, email enquiries a constant stream and drop ins to our offices returning to 2019 rates. This demand rise in all channels has put significant pressure on resources at time that our volunteer numbers, like many other charities, are declining through burnout or a desire to spend leisure time doing the things denied during the Covid years. I am so grateful for the volunteers who have contributed this year as well as new joiners to our service. Our resilient, resourceful and committed local volunteers work so hard to help those in their community who are struggling and make a real difference to the overall wellbeing of East Hampshire's communities.

We plan to bolster the resources we have with an increase in paid advice staff to help give advice this winter as well as new recruitment programme for volunteer assessors. We have had to be creative and persistent in advertising for key posts due to the shortage of job seekers locally and surplus of vacancies. We were delighted to be joined in February by Claire Oughton, as our Head of Advice Service, who will lead on advice provision for the organisation and has certainly hit the ground running.

One positive development out of the multiple challenges for our clients, has been the coming together of agencies across our district to work jointly on understanding and challenging the root cause of local residents' financial struggles - more about this further down this report. While effective individual solutions to the cost of living crisis seem, as I write, not to be readily available, we are determined to take a multi-agency approach to mitigate the impact of this on local residents where possible.

Finally, I wish to thank staff and volunteers, whether newly arrived or who have been working with us for some years, for their unfailing teamwork in dealing with the relentless stream of enquiries, even while dealing with their own Covid illnesses and the impacts and challenges of working at home during this period. The paid and volunteer team undertake the work with the highest level of commitment and empathy.

Helen Drake : Chief Executive

August 2022

About Us



Citizens Advice East Hampshire is a local charity that helps people with the problems they face. Advice is delivered by trained volunteers, supported by a small team of paid staff.

In 2021/22 we delivered advice primarily by phone, email and webchat but opened our offices in Alton, Petersfield and Bordon when possible for face to face advice.

We are passionate about using the experiences of our clients as evidence to campaign for change.

What we do

- Help people overcome their problems through advice, education and support
- Campaign on the big issues when people's voices need to be heard

Our principles

- We provide free, confidential and independent advice
- We value diversity, challenge discrimination and champion equality

Why we're needed

Life is complicated. Sometimes people encounter challenges and problems that they don't know how to deal with, and they need help to overcome.

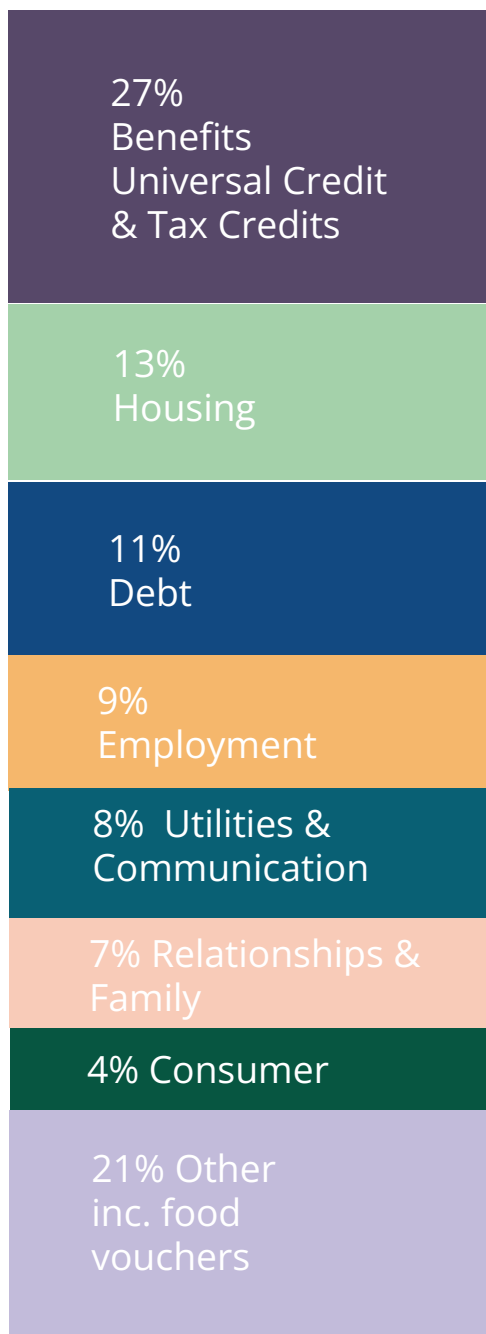
- 9 in 10 of our clients said their problem affected their lives, including causing anxiety and financial difficulty
- 4 in 5 experienced a shock or life event before their problem
- 2 in 3 say they had difficulty knowing who to contact or how systems work before advice

People need different types of support at various times in their life. We believe individuals should be able to get help in the way that works for them and meets their needs.

We are here to help everyone in society that needs us. The people we serve through our local network are often among the most disadvantaged in society with the greatest needs.

Advice and Support

7610 issues dealt with



We give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.



Top 5 benefit issues

- Personal Independence Payment
- Other benefit issues - including benefit checks
- Council Tax Reduction
- Employment Support Allowance
- Benefit Entitlement



Top 5 housing issues

- Private sector rented property
- Environmental & neighbour issues
- Housing association property
- Access to and provision of accommodation
- Local authority Housing



Top 5 debt issues

- Other debt issues - including debt assessment
- Council tax arrears
- Fuel debts
- Credit, store & charge card debts
- Water supply and sewage debts



Top 5 employment issues

- Pay & entitlements
- Dismissal
- Dispute resolution
- Terms & conditions of employment
- Other Employment issues including parental and carers rights



Top 5 utilities and communication issues

- Fuel (gas, electricity, oil, etc)
- Water and sewerage
- TV including cable and satellite
- Telephone landline
- Other communications, including mobile phone

Our Clients

Gender



Female
Male
Prefer different t...

Disability / Long-term health



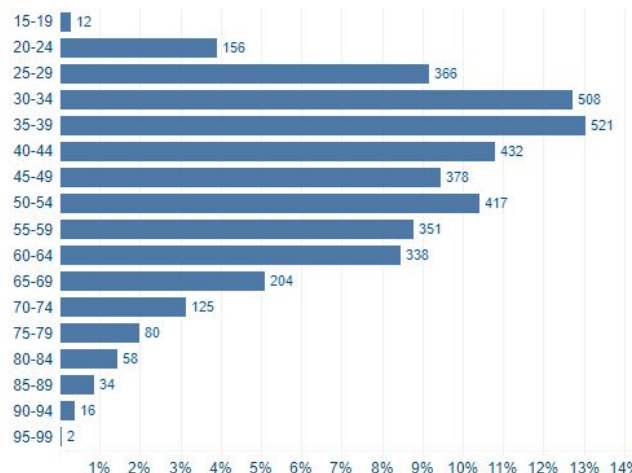
Disabled
Long-term health condition
Not disabled/no health problems

Ethnicity



White
Black
Asian
Mixed
Other

Age



Tackling the big issues

Because we help thousands of people a year, we have our finger on the pulse of what's happening in society. We use the evidence we collect to campaign for social improvements. In 2021/22, we identified and reported evidence on **55** Research and Campaign issues, including:



21 Benefit issues



3 Debt issues



11 Housing issues



6 Other issues including:



10 Employment issues

Health and community care
Financial services
Travel & transport
Utilities & communication



4 Consumer issues



We feed the evidence we collect locally into national Citizens Advice, who use it to campaign for social improvements. To read about some of the policy issues that Citizens Advice is challenging, see their website: www.citizensadvice.org.uk/about-us/policy/

Helping with everyday problems

With another challenging year and the Covid crisis impacting on our everyday lives, people continued to come to Citizens Advice. Below are examples of some of the issues, big and small, we have helped people with during the year.

John*, aged 87, had been paying off credit card debts to HSBC and Barclaycard for years with token offer payments. Our Debt Caseworker wrote to both, requesting a total write-off based on the client's age, his failing health and the years he had been paying token payments to them. John* received a letter from HSBC granting a total write-off and confirming that the debt is marked as 'satisfied' with credit reference agencies. A further letter received from Barclaycard stating that they have considered John's medical evidence and have written off his debt. Total write offs for HSBC £6791.84 and Barclaycard £3461.70 total £10253.54.

We received a letter from Judith* thanking our Adviser for all his endeavours with a TV License refund. The client had repeatedly been told that they could not find her double payment, even though she had provided printouts from her bank to show that TV Licensing had cashed her cheque. Judith* had fought this for 7 months before seeking help from CAEH. After many logged complaints, phone calls and emails the full refund of £157.50 was received plus £30 compensation. Our client says in her letter **"you have done so much for me and I want to thank you very much"**.

Alan* had 10 penalty charge notices totalling £1791 for unpaid Dartford Toll charges. The client told our Adviser that it was not him who had driven through the tunnel but in fact the person he had sold his car to and who had not registered the transfer of ownership. Alan* had contacted the authority on numerous occasions to explain this, and with the stress of constant enforcement action contributed to him being signed off sick from work. The deadline for sending an appeal had passed by several months, however our Adviser sent a letter including evidence. This representation was accepted and all charges and associated fees were cancelled.

CAEH supported our client Amina* with fuel vouchers. She sent us a thank-you email: **"thank you so much you have no idea what this means to us, my son is poorly and not having heating hasn't helped and now he can be lovely and snuggly thank-you again."**

CAEH Home Visiting Advisers support clients with many issues such as supporting a client with completing his attendance allowance claim form, meaning he received AA at the higher rate.

Assisting a client with applications for PIP (Personal Independence Payment) and a Blue Badge on a home visit - the client gave feedback: **"the adviser was marvellous, I could not have done it without him."**

A helping hand to support our clients to stay independent, safe and well

This year we have been able to help many people who are suffering from long term ill health or disability, maintain the support that their conditions require. Below is a snapshot of some of these.

Wendy*, who is 80 years old with restricted mobility, severe arthritis in her hands, and subject to repeated falls was originally turned down for Attendance Allowance. CAEH supported her through the Mandatory Reconsideration process helping Wendy gather and provide the medical evidence required. The DWP is now paying her the benefit she is clearly entitled to and needs to stay independent at the higher rate of £92.40/week and a backdated sum of £1,500.

One of our Advisers helped Mandy* and her daughter make a claim for PIP, in particular, advising how best to complete the claim form. Following a health assessment and telephone interview with her, she was awarded the standard level of personal care after she scored 11 points on the assessment. Amina sent a thank you card:

“We are delighted about this, and wanted to say thank you to your staff member who helped us with the form, in particular what to insert and how best to complete it.

Please could you pass our thanks and best wishes to her for the help provided. This is going to make an enormous difference to my daughter’s life.”

Brenda*, mother and appointee for her son who is severely autistic, contacted us for help. He received DLA as a child and also PIP at the enhanced rate for Daily Living for the past five years. It was stopped following a review by DWP, which included a telephone-based assessment. Our Advisers helped Brenda* draft the request for a Mandatory Reconsideration and wrote the grounds for the subsequent Appeal, challenging not just the scoring but also the appropriateness of a telephone assessment for her son. The DWP decided not to contest the appeal and restored the original award, worth £90 per week, backdated to the beginning of the year.

George* had applied for Pension Credit on behalf of his mother-in-law. The DWP claimed that they had not received all the information required without specifying what was missing. Our advisers sent letters asking for the information, made numerous phone calls, and lodged a formal complaint to the DWP. Despite escalation through the local Job Centre Plus, we received no response. Sadly, George's mother-in-law passed away but we requested a DWP reassessment of the claim and any award to be backdated from the date of application up to the time of her death. Finally, the DWP agreed to this without any further information required. Our advisers worked together as a team to support the client through this complex case over a long period of time showing the teamwork that makes our success possible.

Key Achievements in 2021/22

Providing a high quality advice service for the issues local people have

This year, we were able to return to the offices in a Covid safe way, but despite best efforts, forced to return again to remote advice for certain periods due to Covid rates rising locally and then provide face to face advice by appointment only. However, we managed to support an amazing 6,000 clients albeit only 7% being face to face support with the rest by email and phone. It is still a remarkable achievement given the shortage of volunteers, changeover in staff and Covid recovery having impacted on all we do. In recognition of our strong stable governance and leadership, our national organisational quality assessment rated us as excellent in 5 areas of management and leadership.

We have supported people with a wide range of enquiries around Benefits, particularly PIP and Universal Credit, Debt, Housing, Utilities but **Other** support (including food and fuel support) became the second biggest issue for local people this year with the greatest shift being the increase in the need for support to pay for essential items such as food and energy. We know this will continue to increase in the coming year as the cost of living increases.

Fuel and food poverty direct provision of support

We have taken a proactive approach to supporting clients struggling with cost of living and have again been able to distribute Household Support Funds on behalf of Hampshire County Council as well as Energy Redress vouchers to those in fuel poverty across Hampshire. High numbers of clients were referred to food banks and food larders. We helped Fareshare set up mobile larders in Headley Down and Clanfield - two areas of deprivation that are also isolated from the urban areas of the district and we try to attend each at least monthly to raise awareness of Citizens Advice and how people can get our help.

We continue to work with the foodbanks, Homestarts and other agencies to understand the drivers around poverty and were funded by EHDC to begin research with those with lived experience into this. We will be building on this in 2022 with the recruitment of a Campaigns Manager funded by the Trussell Trust to translate findings into action.

Supporting the most vulnerable

This year nearly **50%** of our clients have told us that they are disabled or have a long term health issue. This is reflected in the high number requests for help with either claiming or appealing decisions on disability benefits including Personal Independence Payments (PIP). We know that applications for PIP can take up to five months to assess at a time that disabled people are really struggling with cost of living rises and desperately need increased income to stay warm and well.

Over a quarter of those telling us that they have a health issue say they have mental health issues, although we estimate that the proportion of our clients suffering in this way is likely to be much higher with 100% of our clients with debt and financial worries coming to us suffering from the anxiety and stress that this situation causes.

In light of these statistics, we are planning to recruit a designated debt adviser, funded by East Hampshire District Council, who can provide advice and support to those with complex debts in East Hampshire with the ultimate aim of improving their mental health linked to poor financial wellbeing, a pattern so often linked when looking at overall wellbeing.

Looking ahead

This year was not just the second year of the Covid pandemic but was a year when other crises for our local residents began to emerge. Unfortunately, at the time of writing, we look forward to the year ahead with some dread for those residents who have already struggled financially through the last couple of years as well as the hundreds of other households who may well choose not to heat their homes with detriment to their wellbeing. We are somewhat at a loss to know how we can now help in any more than a marginal way with coping with the cost of living and indeed, without increased resources, how we will as an organisation may meet predicted demand for our help caused by this crisis.

However, we intend to continue to be innovative and creative, with a firm foot into reality, being there for people when they most need it. In order to do this we plan to do the following:

- **Work with other agencies to provide joint solutions to support people longer term**

We already work in a close partnership with EHDC who fund our core advice service and hope future recommissioned contracts will allow for increased demand to be met with appropriate resources. Our work with Hampshire County Council on administering the energy support element of the Household Support Fund will continue for at least a part of 2022/23. Our joint approach with foodbanks and other community organisations to understand the root causes for people with coping with cost of living and potential solutions to some of their challenges, will continue supported by a Trussell Trust funded Campaigns Manager for East Hampshire, managed by us.

- **Continuing being at the frontline of supporting local people with cost of living and other problems**

We will always be here to make sure that local people can maximise their income, reduce their costs and claim anything they are entitled to in order to help them pay for essentials such as food and energy. We will continue to make sure we are here in a crisis with energy and food vouchers and referrals. We will actively seek to increase our own resources as an organisation so we can meet demand for advice in whatever channels people prefer. We will try to fund specialist support such as local debt advice and budgeting help that can really make a difference to peoples financial position and a knock on difference on their mental health. Participation in research and campaign activities, both national and local, on the cost of living crisis will continue to be an important part of our work. We will not forget the particular issues rural communities face as well as the increased impact of issues on those with disabilities or ill health. We will ensure any of our activities supports access to advice and support from those specific groups.

- **Being sustainable into the future**

The coming year will see us working closely with East Hampshire District Council and town and parish councils to ensure continuation of our core funding that we rely on to deliver our essential support. We also look proactively to extend our funding base as well as use unrestricted funding in our reserves to help more vulnerable people with advice. We will be proactive this year in both of these areas to ensure our organisation remains available and sustainable at a time when it is most needed.

Our Organisation in 2021/22

Staff and volunteers

**58 volunteers supported by
12 paid staff (7.5 FTE) and
10 Trustees**



We can all face problems that seem complicated or intimidating and it can be difficult and stressful trying to work things out alone.

At Citizens Advice East Hampshire, we have highly trained volunteers who are invaluable to delivering our service and helping people find a way forward with the problems they face, and campaigning for changes to unfair policies and practices.

www.citizensadvice.org.uk/local/east-hampshire/volunteer/

Our Value to Society

In 2021/22 for every £1 invested in Citizens Advice East Hampshire we generated at least:

£4.42 in fiscal benefits - by helping stop problems occurring or escalating, we reduce pressure on public services like health, housing, or out of work benefits.

£27.47 in public value - solving problems improve lives and this means better wellbeing, participation and productivity for the people we help.

£10.28 in value to the people we help - as part of advice, we can increase people's income, through debts written-off, taking up benefits and solving consumer problems.

Our Organisation

Citizens Advice East Hampshire services are delivered by nearly 70 trained and highly-skilled volunteers in various roles, including Trustees. They freely donate more than 23,500 hours of their time each year. This is estimated to be worth the equivalent of more than £300,000 in paid staff time. Their work is supported, monitored and quality assured by a small team of paid staff.

Who we work with

We work with a range of other statutory and voluntary organisations, both locally and nationally, to provide people with the help they need.

We are a member of Citizens Advice (the operating name of the National Association of Citizens Advice Bureaux) as well as the local consortium, Citizens Advice Hampshire.

Citizens Advice provides us with a range of support, including fundraising, specialist information services, and research to use in our campaigning work. It also supports us behind the scenes in the smooth running of our business, including hosting our national customer relationship management system, Casebook, and telephone advice platform.

We work with East Hampshire District Council as well as Hampshire County Council, and local parish and town councils to ensure that advice needs of local residents are met.

East Hampshire District Council provide us with our core funding via a contract for delivery of advice services. A range of other funders support the core service as well as additional projects targeting the most vulnerable.

Our Governance and Management

Our Trustee Board sets our vision and strategic direction. It is currently made up of ten individuals who are trustees under charity law and directors of the charitable company.

The Trustee Board meets four times per year with other meetings and events to shape the organisation's strategic direction and raise our profile. We recruit trustees through an open process using local media and our own network to find individuals who have the skills and perspectives we need to provide good leadership and make sound decisions. Trustees serve for an initial 3 years then must step down and be re-elected in line with our governing document.

Our Chief Executive, working with our management team, is responsible for delivering the Trustee Board's vision as well as the day to day operation of the organisation.

Legal and administrative details

Citizens Advice East Hampshire Limited is a company limited by guarantee registered number **06694768**. We are also a charity registered with the Charity Commission, number **1129850** and authorised by the Financial Conduct Authority. Our registered office address is Forest Community Centre, Pinehill Road, Bordon GU35 0BS.

Our Organisation

Trustee Board

Each individual member of the trustee board brings skills and qualities to the board, adding to the collective knowledge and experience. The following people were trustees at the date of this report.

Trustees	Role	Date Appointed	Date last reappointed	Stand down date
Paul Susans	Chair (from July 20)	14.01.09	06.12.19	
Rob Hunt	Treasurer	02.07.19		
Les Bowden		14.01.09	06.12.19	16.11.21
Michael Croucher		16.12.09	06.12.19	
Tim Pinchen		18.06.12	16.11.21	
Louise Pixton		09.10.15	16.11.21	
Helen Davis		13.01.15	16.11.21	
Solveig Store		06.12.19		
James Gauld		10.06.20		
Raj Patel		05.09.18		13.07.21

Trustees are volunteers who use their skills, knowledge and experience to help guide and govern their local Citizens Advice. They work with the Chief Executive and other staff to shape strategy and give direction.

If you know anyone who would like to discuss playing the important role of a Trustee, then please do contact us at district@caeasthants.org.uk

Financial Review

General

The Trustees are pleased to present the annual accounts for the financial year 2021/2022.

These accounts show a surplus on unrestricted activity of £64,520 based on income of £293,775 and expenditure of £229,255. The surplus reflects the benefits of a number of restructuring actions which have allowed the Trustees to increase reserves to an appropriate level given the current levels of uncertainty. The Trustees plan to reduce reserves this year as the demand on services in the “post COVID” world become apparent along with the expenditure required to ensure premises are fit to meet future demand going forward.

The grant funding from East Hampshire District Council in the year was £186,000 (£186,000 20/21 as per our 2-year service contract). Core funding from town and parishes increased marginally this year to pre COVID levels £48,150 (£36,680 20/21). Other income from donations and other areas totalled £51,634 (£103,465 20/21) due to a number of Citizen Advice projects in 20/21 that will not be repeated in this year.

Restricted funds received totalled £534,296 which was predominantly funding for Help To Claim service along with funds received as part of our work administering Household Support Fund Payments on behalf of Hampshire County Council, the Energy Redress Scheme and other similar projects. It also includes various grants on completing smaller projects such as Advice at Home.

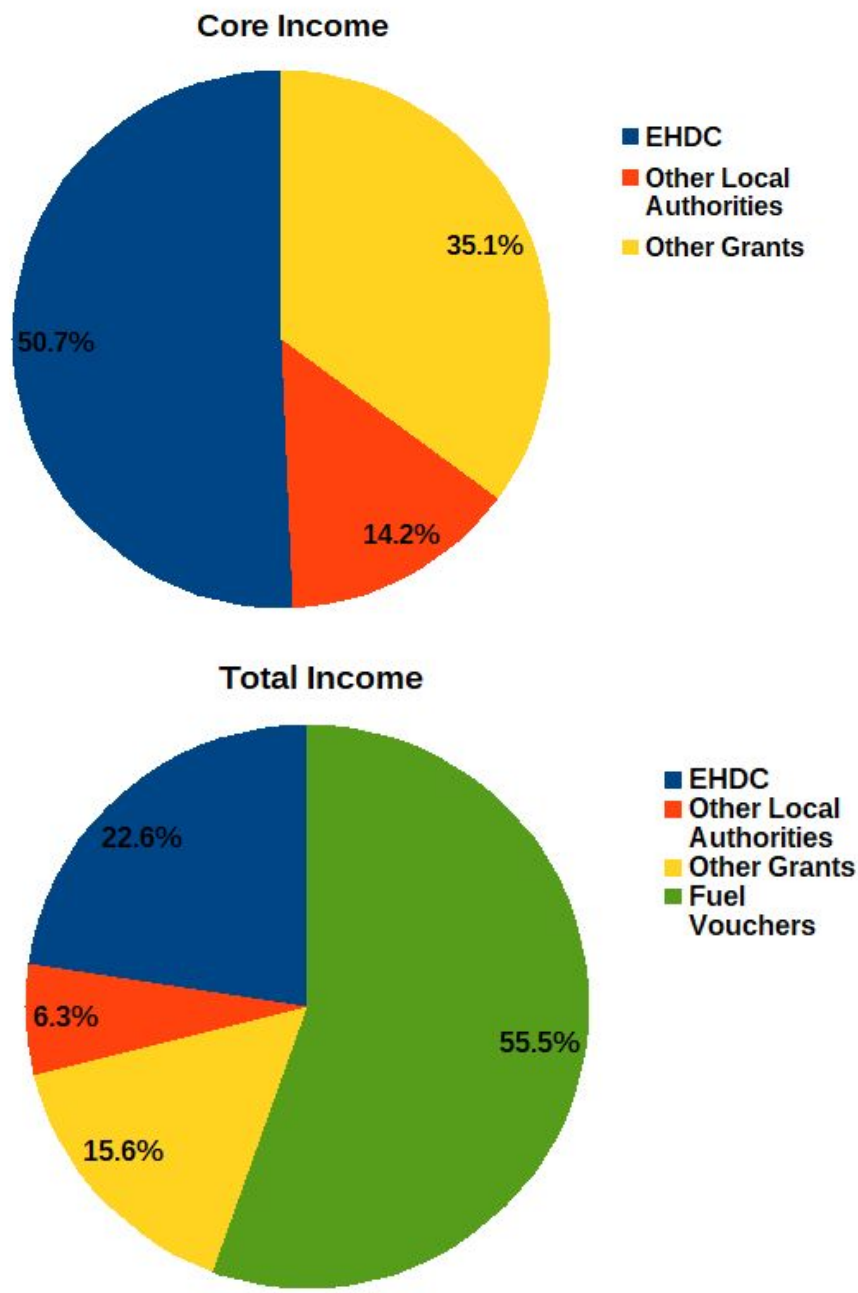
Expenditure increased in year from 2020/2021 (£395,040) to £734,304 (2021/2022) due primarily to the administration of the fuel allowances to clients from schemes as above. Expenditure on core activities returned to pre COVID levels at £229,255 (£194,687 20/21).

Total income for the year was therefore £828,071 with expenditure of £734,304 leading to the aforementioned surplus of £64,250 on unrestricted funds and £29,246 on restricted funds. The total level of reserves is now £409,553 and £46,529 respectively.

Financial Review

Sources of Income

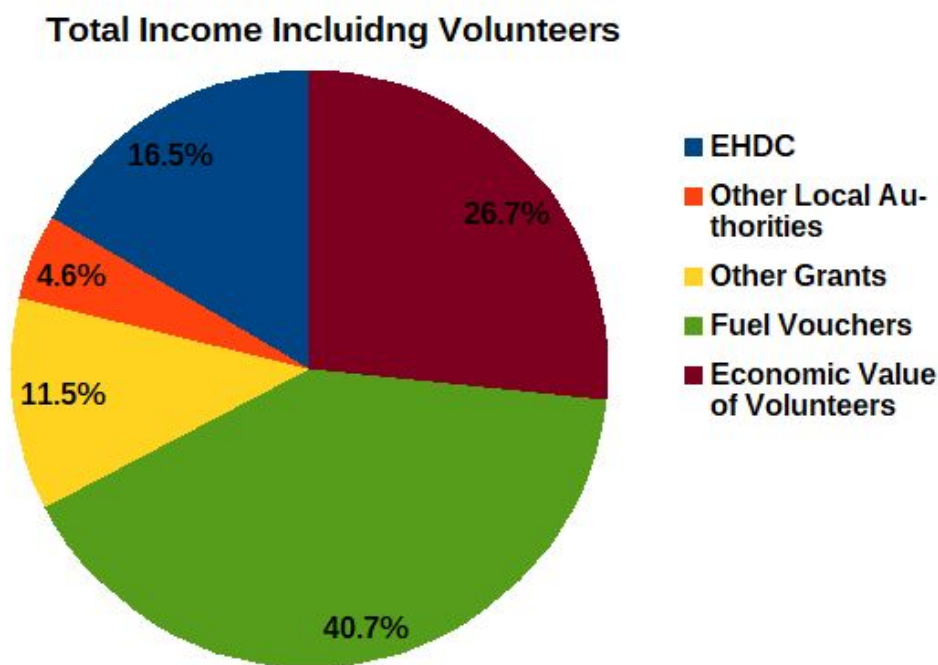
East Hampshire District Council was our major funder during the year, providing 51% of our core income and a total of 23% of our total income. The breakdown of our sources of Core and Total income is shown in the following charts:



Financial Review

Sources of Income

To put our core funding in true perspective, we have assessed the economic value of our volunteers and estimate their value to be worth more than £300,000 per annum. Hence the total income figure, including this assessment of the contribution from volunteers is £1,124,079. A breakdown of this is shown in the following chart, and emphasises their importance in delivering client services:



Financial Review

Reserves Policy

1 Unrestricted and Trustee Designated Reserves

The Trustee Board believe that CAEH should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially damaging circumstances arising, particularly uncertainties in the amount and timing of income. During the year the Board determined to increase the service reserve to the equivalent of 6 months of operating expense (from 5 months) given uncertainties in the funding environment. This reserve totals £193,553.

In addition, unrestricted funds have been designated for the following purposes:

1.1 Contractual Commitments Reserve

A reserve to ensure that CAEH is able to cover contracted and statutory payments to staff such as notice and redundancy and the costs of any disciplinary and/or grievance procedure which may arise. This reserve also includes items for which funding was provided in 21/22 but expenditure will be in 22/23. After reviewing the commitments required, this reserve remains at £45,000 for the year.

1.2 Premise Reserves

- **Petersfield**

The Trustees have decided to hold a premises reserve of £25,000 to provide for the cost of depreciating the leasehold improvements capitalised this year, any improvements required to the offices and for dilapidation costs associated.

- **Alton**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the offices, and for dilapidation costs associated with the office leases.

- **Bordon**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the office and for any dilapidation costs, as determined by our lease.

1.3 Equipment and IT Reserve

This reserve of £20,000 is to ensure that we are able to cover the costs of replacing and upgrading our IT office equipment (desktops, laptops etc).

1.4 Development Reserve

A reserve of £20,000 has been allocated to allow us to continue to develop any service redesign, newchannel development and service delivery developments.

1.5 Undesignated Reserves

Given current levels of uncertainty the Trustees will hold a £84,000 undesignated reserve.

At this stage, all the above reserves are considered sufficient and necessary.

Financial Review

Reserve Policy 31/3/2022 (unrestricted, designated reserves)

Service Maintenance Reserve (6 months of 22/23 expense)	£193,553
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£20,000
Service Development Reserve	£20,000
 Total Unrestricted designated reserves	 £325,553
Undesignated reserves	£84,000
 <u>Total Reserves</u>	 £409,553

Reserve Policy 31/3/2021 (unrestricted, designated reserves)

Service Maintenance Reserve (5 months of 21/22 expense)	£163,532
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£20,000
Service Development Reserve	£20,000
 Total Unrestricted designated reserves	 £295,532
Undesignated reserves	£50,000
 <u>Total Reserves</u>	 £345,032

Financial Review

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies act 2006.

The financial statements were approved by the board on 17 October 2022 and signed on its behalf by:



Paul Susans
Chair

Date: 17.10.22.

Statement of Financial Activities

Statement of Financial Activities (including income and expenditure) for the 12 month period to 31st March 2022.

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-22 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-21 £
Income:						
Donations (including grants and contracts)	293,742	534,296	828,038	347,674	200,578	548,252
Investments	0		0	0		0
Other income	33		33	114		114
Total	293,775	534,296	828,071	259,008	200,578	548,366
Expenditure:						
Raising Funds			0			0
Charitable activities	229,255	505,050	734,304	194,687	200,353	395,040
Other			0			0
Total	229,255	505,050	734,304	194,687	200,353	395,040
Net gains/(losses) on investments	0	0	0	0	0	0
Net income/(expenditure)	64,250	29,246	93,766	153,101	225	153,326
Transfers between funds	0	0	0	-6,186	6,186	0
Other recognised gains/(losses)	0	0	0	0	0	0
Net movement in funds	64,520	29,246	93,766	146,915	6,412	153,326
Reconciliation of funds:						
Total funds brought forward	345,032	17,283	362,315	198,118	10,871	208,989
Total funds carried forward	409,553	46,529	456,082	345,032	17,238	362,315

The results for the year derive from continuing activities, and there are no other gains or losses other than those shown above.

Balance Sheet

Balance Sheet as at 31 March 2022

	Total Funds 31-Mar-22 £	Total Funds 31-Mar-21 £	Notes
Fixed assets:			
Tangible assets	0	0	
	0	0	9
Current assets:			
Debtors and prepayments	1,740	0	5
Cash at bank and in hand	630,231	401,128	6
	631,971	401,128	
Current liabilities:			
Sundry creditors and accruals	175,889	38,813	7
Charitable Client Support (3rd party)	0	0	
	175,889	38,813	
Net assets (Total assets less liabilities)	456,082	362,315	
The funds of the charity:			
Unrestricted funds	409,553	345,032	
Restricted funds	46,529	17,283	
	456,082	362,315	

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2022

In approving these financial statements as trustees of the company we hereby confirm:

- (a) That for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) That no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2022.
- (c) That we acknowledge our responsibilities for:
 - (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss

for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the board on 17 October 2022 and signed on its behalf by:



Paul Susans
Chair

Date: 17.10.22

Statement of Cash Flows

Statement of Cash Flows for the 12 month period to 31st March 2022

	Total Funds 31-Mar-22 £	Total Funds 31-Mar-21 £	Notes
Cash flows from operating activities			
Net movement in funds for the year	93,766	140,826	
Adjustment to cash flows from non-cash items:			
Depreciation and amortisation	0	0	
(Gains)/losses on investments	0	0	
(Increase)/decrease in debtors	(1,740)	2,803	
Increase/(decrease) in creditors	137,077	27,157	
Net cash flows provided by (used in) operating activities	229,104	170,786	
Cash flows from investing activities			
Interest income	33	114	
Purchase of furniture, fittings and equipment	0	0	
Proceeds of sale of investments	0	0	
Purchase of investments	0	0	
Net cash flows provided by (used in) investing activities	33	114	
Net change in cash and cash equivalents	229,137	170,899	
Cash and cash equivalents at the beginning of the reporting period	401,127	230,342	
Cash and cash equivalents at the end of the reporting period	630,231	401,127	7

Income

Income for the Year Ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-22 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-21 £
Local authority and parish grants and contracts (core funding)						
East Hampshire District Council	186,000		186,000	203,163		203,163
Alton Foodbank	4,000		4,000	0		0
Petersfield Town Council	12,000		12,000	12,000		12,000
Bramshott and Liphook Parish Council	4,500		4,500	5,000		5,000
Whitehill & Bordon Headley Parish Council	10,468		10,468	10,450		10,450
Liss Parish Council	3,500		3,500	3,500		3,500
Other parish councils	14,682		14,682	2,850		2,850
	238,150	0	238,150	239,963	0	239,963
Other grants						
Client Funds		456,965	456,965		112,231	112,231
Citizens Advice Help to Claim		49,581	49,581		48,576	48,576
Citizens Advice Other	32,590	19,542	52,132	77,496	16,454	93,950
Other	19,044	8,208	27,252	25,969	23,318	49,287
	51,634	534,296	585,930	103,645	200,578	304,044
Other income						
Donations	3,958		3,958	4,246		4,246
Investment income	0		0	0		0
Other income	0		0	0		0
Other income (bank interest/debt relief orders)	33		33	114		114
	3,991	0	3,991	4,360	0	4,360
Total income	293,775	534,296	828,071	347,788	200,578	548,366

Where grants are received in advance, for a specified period, the funds are deferred and recognised in the period to which they relate. Where funds are due but have not yet been received, they are accrued in debtors and recognised in the period to which they relate.

Our 2.5 year advice service contract with East Hants District Council started on 1 October 2019 and will terminate on 31 March 2023. We have previously sought advice from HMRC regarding the VAT treatment for this contract and were advised that it will still be deemed to be treated as outside the scope of VAT treatment as a freely given grant.

Expenditure

Expenditure on charitable activities for the Year Ended 31 March 2022

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-22 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-21 £
Direct charitable activities:						
Salaries and employer's NI and pension	108,733	61,361	170,093	95,604	68,032	163,635
Staff and volunteer expenses	7,846	981	8,466	3,453	665	4,118
Office Costs	19,965	4,189	24,114	30,663	4,858	35,521
Client Funds		428,315	428,315		114,183	114,183
Other	18,583	923	19,549	-7,012	1,094	-5,929
	154,721	498,726	650,448	122,707	188,831	311,538
Support activities:						
Salaries and employer's NI and pension	45,114	5,763	50,877	42,591	6,790	49,387
Staff and volunteer expenses						
Office costs	4,920	673	5,593	7,515	1,214	8,729
Premises	22,648	2,739	25,387	20,090	3,258	23,348
Governance	1,830	145	1,975	1,762	258	2,020
Other	22	3	25	15	3	18
	74,533	9,323	83,857	71,980	11,522	83,502
Total expenditure	229,254	505,050	734,304	194,687	200,353	395,040

Costs are charged to funds directly wherever possible. All other costs are apportioned based on direct resource costs.

Notes to the Financial Statements

Notes to the financial statement for the year ending 31 March 2022

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

1.1 Basis of accounting

The financial statements are prepared under the historic cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities Financial Reporting Standard 102 and the Companies Act 2006.

1.2 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by volunteers has not been included, but noted.
- Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Grants, including for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost over its expected useful life, as follows:

- Computer Equipment – 3 years (refurbished equipment is expensed in year)
- Fixtures, Fittings and Equipment – 3 years
- Leasehold Improvements – life of the lease or a shorter time if deemed more appropriate, for example, where there is an earlier break clause.

All depreciation is calculated on a straight line basis.

1.5 Defined contribution pension schemes

The pension costs charged in the financial statement represent the contribution payable by the charity during the year.

Notes to the Financial Statements

2. Net incoming/(outgoing) resources for the year	Year Ended 31-Mar-22 £	Year Ended 31-Mar-21 £
---	------------------------------	------------------------------

Net incoming/(outgoing) resources is stated after charging:

Independent examiners' remuneration	1,920	1,920
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3. Employees	Year Ended 31-Mar-22 £	Year Ended 31-Mar-21 £
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Employment costs

Wages and salaries	201,439	194,255
Social security costs	9,119	8,871
Pension costs	10,414	9,895
Other costs	0	0
	220,971	213,022

Number of employees

The average number of employees (including the trustees) during the year, calculated on the basis of full time equivalents:

	8	7
--	----------	----------

Trustee Expenses and Remuneration

Trustee remuneration	0	0
Trustee expenses	0	0
	0	0

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Debtors	Year Ended 31-Mar-22 £	Year Ended 31-Mar-21 £
Accrued Income	1,500	0
Other debtors and prepayments	240	0
	1,740	0

6. Analysis of cash and cash equivalents	Year Ended 31-Mar-22 £	Year Ended 31-Mar-21 £
--	------------------------------	------------------------------

Cash at bank and in hand	629,717	400,614
Notice deposits (less than 3 months)	514	514
Total cash and cash equivalents	630,231	401,128

Notes to the Financial Statements

7. Creditors: amounts falling due within one year	Year Ended 31-Mar-22 £	Year Ended 31-Mar-21 £
Trade creditors	0	0
Other taxes and social security	3,931	5,813
Accruals and deferred income	171,958	33,000
	175,889	38,813

8. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2022 as represented by:			
Tangible fixed assets	0		0
Current assets	585,442	46,529	631,971
Current liabilities	175,889		175,889
	409,553	46,529	456,082

9. Analysis of Movement of Fixed Assets	Computer Equipment £	Fixtures, Fittings and Equipment £	Leasehold Improvement £	Total Fixed Assets £
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Cost at the beginning of the year

At 31st March 2021	12,081	3,598	19,999	35,678
Additions	0	0	0	0
Disposals	0	0	0	0
At 31st March 2022	12,081	3,598	19,999	35,678

Depreciation and impairments

At 31st March 2021	12,081	3,598	19,999	35,678
Disposals	0	0	0	0
Depreciation	0	0	0	0
At 31st March 2022	12,081	3,598	19,999	35,678

Net Book Value

At 31st March 2021	0	0	0	0
At 31st March 2022	0	0	0	0

Notes to the Financial Statements

10. Outline Summary of Fund Movements

	Fund Balances 01-Apr-21 £	Incoming Resources £	Resources Expended £	Transfers in Period £	Gains and Losses £	Fund Balances 31-Mar-22 £
Restricted Funds						
Revenue Grants and Donations						
Local Charities (Client Support)	-952	456,965	428,315			27,968
Help to Claim	0	49,581	49,563			18
Advice at Home	4,828	4,500	4,814			4,514
Petersfield & Alton Soundproofing	10,750	0	0			10,750
Citizens Advice - Money Advice Project	2,657	19,542	18,730			3,470
Home and Well	0	3,707	3,628			79
	17,283	534,926	505,050			46,529
Unrestricted Funds						
Unrestricted Funds	345,032	293,755	229,255			409,553
Total Funds	362,315	828,071	734,304	0	0	456,082

Notes to the Financial Statements

Basic financial instruments

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Prepayments are valued at the amount prepaid. Debtors relating to accrued income are recognised when unconditionally due and reasonable assurance can be gained when they will be received.
Creditors	Creditors are recognised where the charity has incurred a liability to a third party and where that liability is known or can estimated reliably.
Bank deposits	Bank deposits are call deposits and other short-term, highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change of value.
Investments	Income is recognised in the accounts when receivable

12. Custodian Trustee

No funds have been held as a custodian trustee on behalf of others during the period.

Independent Examiner's Report to the Trustees of Citizens Advice East Hampshire

I report on the accounts of the company for the year ended 31 March 2022 set out on pages 17 to 31

Respective responsibilities of Trustees and examiner

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is

limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MF Kirby BSc FCA
Chartered Accountant
Premier UK Business LLP
Lyndum House
12 High Street
Petersfield
Hampshire
GU32 3JG

Date: 14.10.2022

Thank You to our Supporters

Parish Councils

Beech Parish Council
Bentley Parish Council
Binsted Parish Council
Bramshott and Liphook Parish Council
Clanfield Parish Council
Four Marks Parish Council
Froyle Parish Council
Grayshott Parish Council
Greatham Parish Council
Harting Parish Council
Hawkley Parish Council
Headley Parish Council
Horndean Parish Council
Liss Parish Council
Medstead Parish Council
Parochial Church Council of Froxfield with Privett
Rogate Parish Council
Ropley Parish Council
Rowlands Castle Parish Council
Selborne Parish Council
Shalden Parish Council
Sheet Parish Council
Steep Parish Council
Stroud Parish Council
Wield Parish Council

District and County Councils

East Hampshire District Council
Hampshire County Council

Town Councils

Alton Town Council
Whitehill Town Council
Petersfield Town Council

Other organisations

Citizens Advice
Healthwatch Hampshire
Citizens Advice Hampshire
Alton, Woolmer, and
Petersfield Lions
PASRIN
ALPS
Tantum Trust
John Goodyer Charity
Alton Foodbank
Trussell Trust
Fareshare
Energy Redress Scheme

Special Thanks

To the many individual and other donors, who gave generously this year. Without this financial support we would not continue to provide a full service to our community.

Thanks also to the many individuals, local businesses and others who have helped us in different ways this year by supporting and donating their time, advice and resources to Citizens Advice East Hampshire.

Citizens Advice East Hampshire Limited
Forest Community Centre
Pinehill Road
Bordon
Hampshire
GU35 0BS

Tel: 0808 278 7901
www.citizensadvice.org.uk/east-hampshire

Company number: 06694768
Charity number: 1129850

Accounts

Citizens Advice East Hampshire

Annual Report



2020-2021

Contents

Chair's introduction	Page 3
Our year at a glance	Page 4
Overview from our Chief Executive	Page 5
About us	Page 6
Advice and support	Page 7
Our clients	Page 8
Helping with everyday problems in an extraordinary year	Page 9
A helping hand to stay independent, safe and well during a year of crisis	Page 10
Key achievements in 2020/21	Page 11
Looking ahead	Page 12
Our organisation	Page 13
Financial review	Page 16
Independent Examiner's Report	Page 32
Thank you to our supporters	Page 33

Chair's Introduction

2020/21 has been my first year as Chair of Citizens Advice East Hampshire, initially as interim Chair, then fully elected in November 2020. However, I have spent many years as trustee of the charity, and few have been more challenging than this year for the clients we support, particularly younger people, who urgently needed our help throughout the Covid pandemic. Our staff and volunteers also faced the challenge of organising a complete change in the business model overnight but were successful in continuing to provide advice remotely as well returning to help the most vulnerable face to face when safe to do so. As Chair, I have been proud of the way we have been able to respond so effectively to changing and increasing client need. I would like to extend my thanks to our Chief Executive, Helen Drake, and the whole staff and volunteer team for rising so well to the challenge of helping thousands of individuals this year.

Close work with our partners across East Hampshire and beyond has supported us throughout 2020 and I would thank again East Hampshire District Council, Petersfield, Alton and Whitehill Town Councils and the parish councils across the district as well as Hampshire County Council, Citizens Advice, Energy Redress Scheme and Citizens Advice Hampshire, all of whom have significantly supported our work this year, particularly with the most vulnerable suffering deprivation. With their help, we have been able to weather a reduction in donation income due to Covid as well put in a place a staff structure next year that will enable us to better help recovery and support more clients as society recovers.

Despite the fast-moving change of this year, we have also taken time to focus on producing a new Strategic Plan targeting the key areas of work over the next 3 years with aspirational but realistic objectives grouped together under the areas of Advice, Advocacy, Technology, Sustainability and Culture. We recognise as societal recovery from the pandemic continues, our strategy will need continual review supported by horizon scanning as well as flexibility but that this plan gives us a solid direction to work with. Excellent leadership and management were recognised by the award of top marks by Citizens Advice in their 3 year Leadership Assessment this year. I would thank all my fellow trustees for their continued support this year as well as Robina Whitehorn who chaired the organisation in the early part of this financial year.

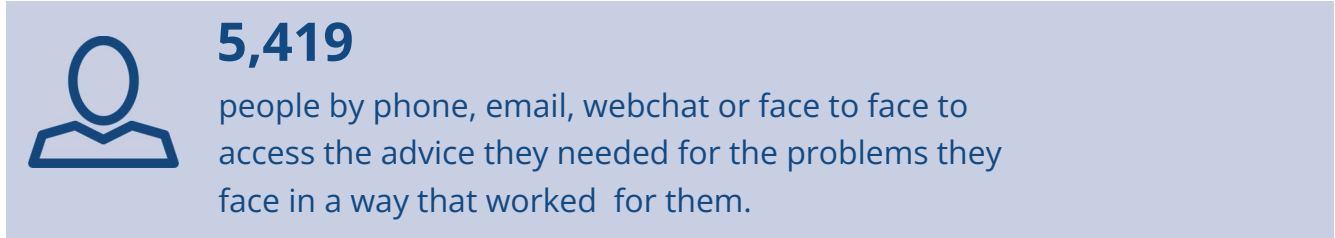
2021 will bring new challenges to both our clients and our organisation but I am confident that the work we have put in the place this year, and before, will enable us to deal with these as effectively as during the Covid period.

Paul Susans

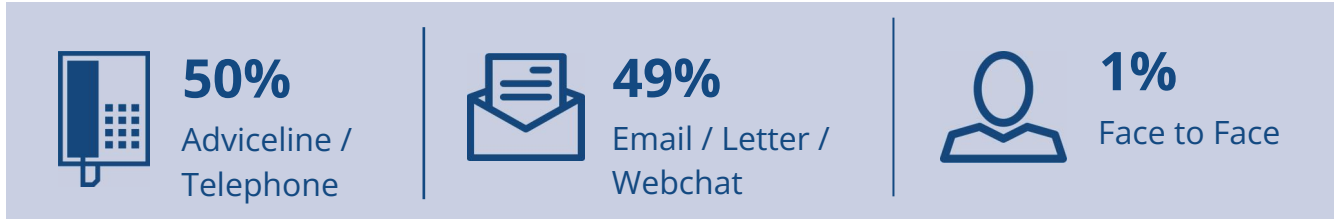
Chair

Our Year at a Glance

The people we helped



How people contacted us



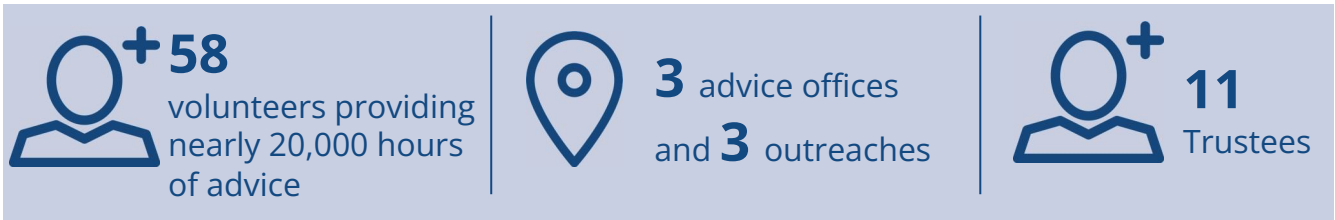
Our Value to Society



What people came to us about (top 4 categories)



Our resources



Overview from our Chief Executive:

This year of unprecedented challenge for all of us impacted on the problems people face and the ease of resolving them and has driven demand changes for Citizens Advice services both locally and nationally. As both an independent local organisation, and part of the Citizens Advice national network, we are proud that Citizens Advice East Hampshire has played an important role in mitigating the impact of the Covid pandemic and its detriment for local people.

A swift move overnight to remote working enabled us to help people immediately by phone, email and webchat. Much of our “remote” day to day advice during the first six months of the year shifted towards a younger demographic, with more employment and financial issues caused by the pandemic including furlough, redundancy and dismissal as well as those claiming benefits for the first time. As the pandemic’s impact began to be felt on families from autumn 2020, many households struggled to manage their finances and afford essentials such as food and fuel but through partnership with other agencies (detailed below) we were able to help them get through the winter of lockdowns. Our concern that vulnerable clients may have struggled to access to advice during the pandemic meant that both resuming home visiting and opening face to face services, albeit in limited and safe way, remained a priority for us. Putting in place Covid safety measures meant we could offer this for a short time in the autumn of 2020 and from late spring onwards in 2021.

Throughout the year we worked closely with local statutory bodies such as East Hampshire District Council, Hampshire County Council as well as the town and parish councils of the district and other voluntary and faith sector partners to jointly work on solutions and share information. These partnerships enabled thousands of local people to receive the support they needed during this time of crisis. New projects were launched that partnered Citizens Advice expert advice with targeted support to the most vulnerable including those in fuel and fuel poverty. We provided a much-needed direct route to advice for those who were clinically vulnerable and shielding through the Hampshire Covid Helpline providing a swift referral route across Hampshire.

As recovery begins, we want to build on these partnerships to support a system change involving our clients, partners and other local community partners continuing to map, design and develop services together that support the community to bounce back from the past year. This year has demonstrated the importance of local community-based organisations such as ours in helping residents deal with their own and their community’s emerging issues, and so becoming more resilient for the future.

Our trustees, staff and volunteers have been exceptional throughout these changes while also dealing with the Covid challenges in their own lives such as homeschooling and being themselves clinically vulnerable to Covid. Quite simply, as a mainly volunteer delivered service, we could not have done it without their commitment and highly effective team work. My heartfelt thanks goes out to each of them.

2021 brings the different but no lesser challenge of redesigning and reopening an advice service that meets the changing needs of a diverse demographics of people that will need our advice going forward as the full impact of the last year for East Hampshire residents becomes clearer.

Helen Drake : Chief Executive

About Us



Citizens Advice East Hampshire is a local charity that helps people with the problems they face. Advice is delivered by trained volunteers, supported by a small team of paid staff.

In 2020/21 we delivered advice primarily by phone, email and webchat but opened our offices in Alton, Petersfield and Bordon when possible for face to face advice.

We are passionate about using the experiences of our clients as evidence to campaign for change.

What we do

- help people overcome their problems through advice, education and support
- campaign on the big issues when people's voices need to be heard

Our principles

- We provide free, confidential and independent advice
- We value diversity, challenge discrimination and champion equality

Why we're needed

Life is complicated. Sometimes people encounter challenges and problems that they don't know how to deal with, and they need help to overcome.

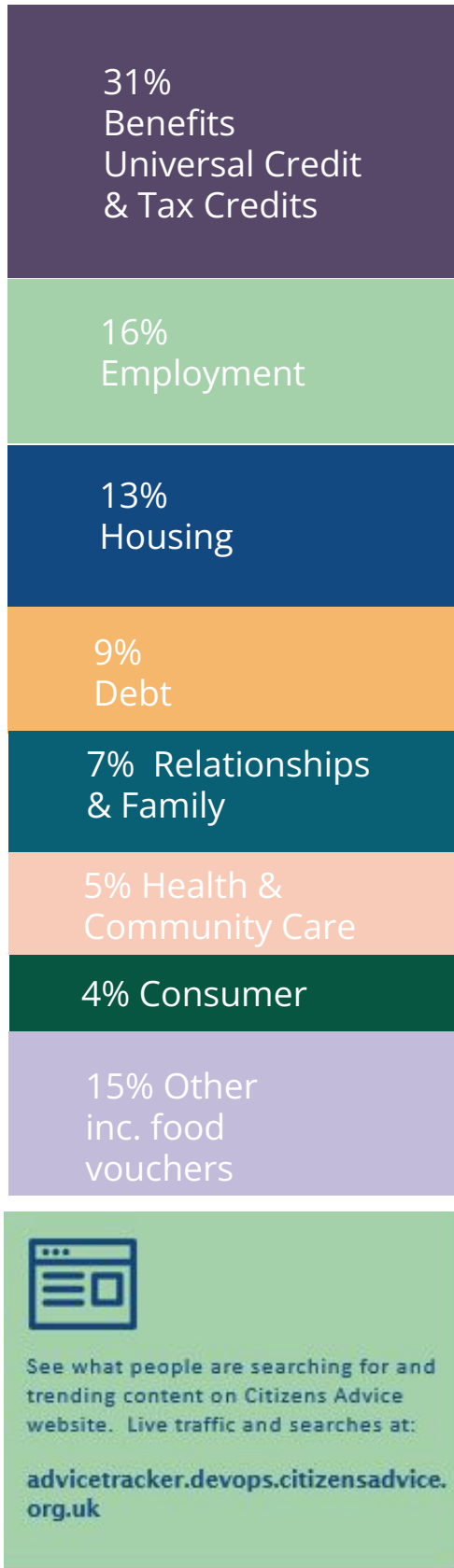
- 9 in 10 of our clients said their problem affected their lives, including causing anxiety and financial difficulty
- 4 in 5 experienced a shock or life event before their problem
- 2 in 3 say they had difficulty knowing who to contact or how systems work before advice

People need different types of support at various times in their life. We believe individuals should be able to get help in the way that works for them and meets their needs.

We are here to help everyone in society that needs us. The people we serve through our local network are often among the most disadvantaged in society with the greatest needs.

Advice and Support

8938 issues dealt with



Top 5 benefit issues

Universal Credit - Initial claim
Other benefit issues - including benefit checks
Personal Independence Payment
Employment Support Allowance
Council Tax Reduction



Top 5 employment issues

Pay & entitlements
Redundancy
Furlough Scheme
Terms & conditions of employment
Dismissal



Top 5 housing issues

Private sector rented property
Other housing issues
Environmental & neighbour issues
Access to and provision of accommodation
Housing association property



Top 5 debt issues

Other debt issues - including debt assessment
Credit, store & charge card debts
Council tax arrears
Fuel debts
Water supply and sewage debts

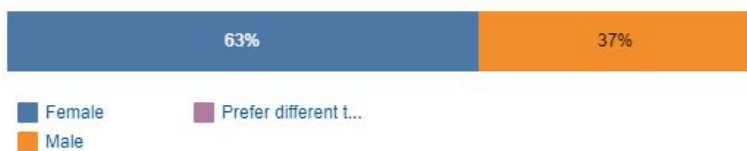


Top 5 relationships & family issues

Divorce, separation, dissolution
Children
Death & Bereavement
Child maintenance
Social services and support

Our Clients

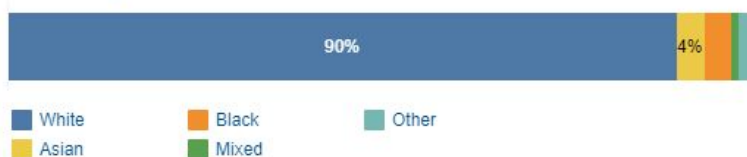
Gender



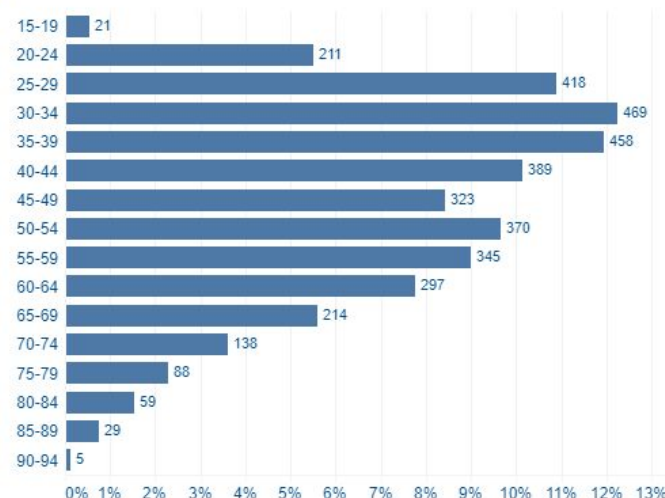
Disability / Long-term health



Ethnicity



Age



Tackling the big issues

Because we help thousands of people a year, we have our finger on the pulse of what's happening in society. We use the evidence we collect to campaign for social improvements. In 2020/21, we identified and reported evidence on **100** Research and Campaign issues, including:



40 Benefit issues



5 Debt issues



25 Employment issues



12 Other issues including:



9 Housing issues



9 Consumer issues

Health and community care
Financial services
Immigration & asylum
Travel & transport
Utilities & communication
Discrimination
Food banks



We feed the evidence we collect locally into national Citizens Advice, who use it to campaign for social improvements. To read about some of the policy issues that Citizens Advice is challenging, see their website: www.citizensadvice.org.uk/about-us/policy/

Helping with everyday problems in an extraordinary year

The year has been challenging for everyone but despite the crisis impacting on our everyday lives, people continued to come to Citizens Advice not with everyday problems that were made worse by the difficulty of dealing with issues during the pandemic. Below are examples of some of the issues we have helped with during the year.

Amina* had been persuaded to change her electricity supplier by a cold caller knocking on her front door promising that her energy payments would be reduced. After a few months, her monthly payments doubled but not being online with no email address, she did not have the information to understand the rise. The online company also did not subscribe to the Warm Home Discount which meant that she missed out on this support in the previous year and had been forced to reduce her use of heating and begun to live in a cold home. We were able to help her with an immediate fuel grant to help pay off some of the increased bill, transfer her back to her previous supplier on a lower tariff as well as make sure she will be entitled to the Warm Home Discount in 2021 of £140.

Brenda* had agreed to allow her grandsons access to her bank account to authorise and pay for their mobile phones. Over time, the cost of payments due rose significantly higher than she could afford and she wished to cancel her responsibility and close the mobile phone accounts. She had struggled to negotiate with the company and was at the stage that various companies were demanding payment. We helped her terminate the agreements and agree a final settlement to pay off the monies due, which she was able to do with the support of a family member. The stress and confusion she had felt was greatly relieved and she rang us to thank us for all we had done.

Jasmine* had her ID stolen and a subsequent fraudulent application for Universal Credit (UC) made in her name. This resulted in her losing her Working Tax Credits. After both she and CAEH made numerous calls to the Department of Work and Pensions and HMRC, Jasmine has now had her credits reinstated and received back payments totalling £2,600.

We supported Alan* to challenge a high and unaffordable electricity bill for energy used but not billed in the past. CAEH identified that using the back-billing rules (which state that you cannot be charged for gas or electricity used more than 12 months ago if you have not been correctly billed by a supplier) could apply to this case. The client made a claim on this basis and received a £700 reduction to his electricity bill.

All names * and some other details changed to provide anonymity and confidentiality to our clients.

A helping hand to stay independent, safe and well during a year of crisis

This year we have been able to help many people who are suffering from long term ill health or disability, who have been impacted greatly by isolation as a result of shielding, difficulty accessing basic necessities such as shopping as well as maintaining the support that their conditions require. Below is a snapshot of some of these.

Judith* had been told that, following a reassessment, the mobility element of her Personal Independence Payment (PIP) payment was being reduced from enhanced (high) rate to the standard rate. The client was concerned that this might also affect her entitlement to a Motability car which she relied on to safely do her shopping as public transport was not possible for her. With the help of CAEH, Judith's carer assisted her in preparing the forms and supporting medical evidence in order to apply for a Mandatory Reconsideration. This reversed the original decision so that Judith continues to receive the enhanced rate for both the Daily Living and Mobility parts of her PIP. She also keeps her Motability car which she can use to get shopping and remain independent.

"I am delighted and wanted to express my gratitude to Citizens Advice"

Adofu* needed to provide information to claim his Blue Badge to enable easier parking at the shops as he had reduced mobility. He was not IT proficient and his GP was asking for payment for the information. We helped him access his medical records to evidence the Blue Badge

"Many thanks for all your help, it has been much appreciated. This is the second time I have come to you for advice and the support has been outstanding and excellent"

Ryan* is dyslexic with mental health issues and last September following a telephone assessment by the DWP, his Personal Independence Payment was cancelled and he lost his ESA Severe Disability Payment. We helped him draft an appeal against this decision. As a result of the appeal, the DWP have reversed their decision offering a refund for stopped payments of over £1000 and a restart of his benefit. Ryan is now in a position to pay off all his debts, including rent arrears, and he says he feels a huge weight has been lifted off his shoulders - a weight which has caused him such stress over the past months, especially during lockdown and on top of his vulnerable mental health conditions.

"a huge weight has been lifted off my shoulders"

Comment from one of our main funders about our Covid response :

" Your approach to ensuring residents received the advice and guidance they needed and the speed at which you adapted the service is commendable"

Key Achievements in 2020/21

Supporting local residents

Despite the need to move overnight in March 2020 from delivering 50% of our advice by face to face and 50% by remote channels (phone, chat and email) to **50% phone, 49% chat and email and 1% face to face**, we were still able to help **5419** people this year with nearly **9000 different issues** – only a very small drop in clients helped from last year (6041). Queries about benefits, in particular Universal Credit claims and disability benefits, remained the highest overall issues but, **employment** issues, reaching 16% of all issues, overtook debt and housing issues reflecting the pressures local people were having due to Covid.

Business Continuity

Improved **cloud based technology** and communications implemented in 2017, enabled us to move most of our services overnight to remote delivery of advice as necessary during much of the Covid pandemic. This delivery was supported later in the year by a grant via our national Citizens Advice to purchase new laptops, headsets and other equipment to make sure every staff member and volunteer had the resources to work effectively at home. Additional short-term funding to help us increase the number of volunteers who could deliver advice by phone and other remote means was received from Citizens Advice and supported our first cohort of a **team of remote advisers** in September 2020. Although not expecting a remote business model to need to continue for further 18 months, we learnt valuable lessons about the different ways people want to access our advice and the gaps of offering anything less than a full service to the public.

In order to provide a full blended approach of face to face and remote advice, we have continued to build on this throughout the year making our three main offices **Covid safe** by summer 2020 with the financial support of East Hampshire District Council Supporting Communities funding. This enabled us to open our services to those members of the public who struggled to access us by remote methods or who had complex problems which meant that a remote advice appointment was not appropriate. We were able to offer these for a short time in the autumn of 2020 and have continued again since Spring 2021, maintaining our Covid safe restrictions while slowly increasing the number of clients we can see face to face.

Helping those struggling through the crisis

Fuel poverty

We helped Hampshire County Council distribute over £115,000 in fuel payments to families across Hampshire who were struggling with heating and lighting their homes during the winter. In addition, we secured funding from the Energy Redress Scheme Covid Crisis fund to help hundreds of families on energy prepayment meters afford to keep warm and well during the pandemic.

Food poverty

We have worked closely with the food banks and other partners this year to ensure that swift and effective referral for people in need of food get help. We will be building on this in 2021 to work closely to ensure people using these resources have access to our advice to help them deal with their finances going forward.

Supporting the clinically vulnerable

We took direct referrals for help across Hampshire with finances or benefits from the Hampshire Covid Helpline that originally supported shielding residents, distributing enquiries to local Hampshire Citizens Advice as well advising directly East Hampshire clients. This has provided a seamless referral into our services for the most vulnerable affected by the pandemic.

Looking ahead

Increasing access to advice

As the world opens up and restrictions reduce, we will be working to make sure that we can help as many local people as possible.. We plan to reopen all three of our offices at least 3 days per week for face to face appointments, while also encouraging greater numbers of residents who can access us by phone or other channel to continue to do so. This will allow us to provide a balanced and blended service to those who need our help but perhaps have not been able to drop in in the past.

We will also review how we promote and provide access to advice in the areas of the district that have high need but are isolated from our three main offices. In the past, outreach advice services have been under used in many of these areas so we will take a different approach to engage and promote our services to local residents there including working with other agencies already delivering services to local people.

Supporting the most vulnerable

We will continue providing advice via **home visiting**, supporting the most vulnerable, many of whom are older residents with mobility difficulties, but now provide this support as part of our core advice model. Referral by other agencies who work with the most vulnerable will be made easier by the implementation of **Refernet** - a streamline referral tool across Hampshire Citizens Advice. We also want to increase local community knowledge about our service to ensure swift referral into our advisers. We will be moving advice back into the Petersfield Hospital as part of the Home and Well project to again support local people about to be rehabilitated into their own homes after a stay in hospital.

Supporting those on a low incomes

As 2020 demonstrated the need for emergency support for food and fuel, we will work closely with other agencies supporting those who are struggling financially to understand the root cause of their financial issues as well as provide services that fill the gaps in people's ability to cope locally.

We will work to develop new projects that help people deal with these and remove the need for emergency help. We recognise that this may take time and may never be resolved at a local level, so we will also continue to support Citizens Advice clients who need help with emergency practical support available to complement our advice and to ensure their wellbeing is maintained.

We will work with partners such as foodbanks and Fareshare to raise our profile and subsequent take up of our advice from people who are struggling with their finances. Alton Foodbank has funded us in 2020/21 to employ a caseworker to work specifically with their beneficiaries and are developing a partnership with Fareshare to deliver mobile larders across East Hampshire. We hope to work closely with these and others to seek to really understand the reasons behind the rise in food insecurity and fuel poverty in East Hampshire and we intend to undertake some targeted research which will include clients views so that we can put in place the advice people need to prevent crisis in these areas.

Our Organisation in 2020/21

Staff and volunteers

**58 volunteers supported by
14 paid staff (9 FTE) and
11 Trustees**



We can all face problems that seem complicated or intimidating and it can be difficult and stressful trying to work things out alone.

At Citizens Advice East Hampshire, we have highly trained volunteers who are invaluable to delivering our service and helping people find a way forward with the problems they face, and campaigning for changes to unfair policies and practices.

www.citizensadvice.org.uk/local/east-hampshire/volunteer/

Our Value to Society

In 2020/21 for every £1 invested in Citizens Advice East Hampshire we generated at least:

£4.44 in fiscal benefits - by helping stop problems occurring or escalating, we reduce pressure on public services like health, housing, or out of work benefits.

£30.90 in public value - solving problems improve lives and this means better wellbeing, participation and productivity for the people we help.

£12.90 in value to the people we help - as part of advice, we can increase people's income, through debts written-off, taking up benefits and solving consumer problems.

Our Organisation

Citizens Advice East Hampshire services are delivered by nearly 70 trained and highly-skilled volunteers in various roles. They freely donate more than 23,500 hours of their time each year. This is estimated to be worth the equivalent of more than £300,000 in paid staff time. Their work is supported, monitored and quality assured by a small team of paid staff.

Who we work with

We work with a range of other statutory and voluntary organisations, both locally and nationally, to provide people with the help they need.

We are a member of Citizens Advice (the operating name of the National Association of Citizens Advice Bureaux) as well as the local consortium, Citizens Advice Hampshire. Citizens Advice provides us with a range of support, including fundraising, specialist information services, and research to use in our campaigning work. It also supports us in the smooth running of our business, behind the scenes, including hosting our national customer relationship management system, Casebook, and telephone advice platform.

We work with East Hampshire District Council as well as Hampshire County Council, and local parish and town councils to ensure that advice needs of local residents are met.

East Hampshire District Council provide us with our core funding via a contract for delivery of advice services. A range of other funders support the core service as well as additional projects targeting the most vulnerable.

Our Governance and Management

Our Trustee Board sets our vision and strategic direction. It is currently made up of eleven individuals who are trustees under charity law and directors of the charitable company. The Trustee Board meets four times per year with other meetings and events to shape the organisation's strategic direction and raise our profile. We recruit trustees through an open process using local media and our own network to find individuals who have the skills and perspectives we need to provide good leadership and make sound decisions. Trustees serve for an initial 3 years then must step down and be re-elected in line with our governing document.

Our Chief Executive, working with our management team, is responsible for delivering the Trustee Board's vision as well as the day to day operation of the organisation.

Legal and administrative details

Citizens Advice East Hampshire Limited is a company limited by guarantee registered number **06694768**. We are also a charity registered with the Charity Commission, number **1129850** and authorised by the Financial Conduct Authority. Our registered office address is Forest Community Centre, Pinehill Road, Bordon GU35 0BS.

Our Organisation

Trustee Board

Each individual member of the trustee board brings skills and qualities to the board, adding to the collective knowledge and experience. The following people were trustees at the date of this report.

Trustees	Role	Date Appointed	Date Reappointed	Stand down date
Paul Susans	Chair (from July 20)	14.01.09	06.12.19	
Rob Hunt	Treasurer	02.07.19		
Les Bowden		14.01.09	06.12.19	
Michael Croucher		16.12.09	06.12.19	
Tim Pinchen		18.06.12	04.12.18	
Louise Pixton		09.10.15	04.12.18	
Helen Davis		13.01.15	04.12.18	
Solveig Store		06.12.19		
James Gauld		10.06.20		
Robina Whitehorn		27.02.19		22.07.20
Raj Patel		05.09.18		13.07.21

If you know anyone who would like to discuss playing the important role of a Trustee, then please do contact us at district@caeasthants.org.uk

Financial Review

General

The Trustees are pleased to present the annual accounts for the financial year 2020/2021.

These accounts show a surplus on unrestricted activity of £146,915 based on income of £347,788 and expenditure of £194,687 and after a transfer of funds to restricted activities of £6,186. The surplus reflects the benefits of a number of restructuring actions which have allowed the Trustees to increase reserves to an appropriate level given the current levels of uncertainty. The COVID pandemic clearly had a huge impact on the operating processes for the year and as a result costs were naturally lower than anticipated. The Trustees plan to reduce reserves this year as the demand on services in the “post COVID” world become apparent along with the expenditure required to ensure premises are fit to meet future demand going forward.

The grant funding from East Hampshire District Council in the year was £186,000 (£186,000 2019/20) as per our 2-year service contract and this was supplemented by other one-off funds from EHDC. Core funding from town and parishes reduced marginally this year to £36,800 (£46,492 2019/20). Other income from donations and other areas totalled £103,465 (£10,452 2019/2020) due to a number of Citizen Advice projects. Donations in isolation declined due to COVID related issues.

Restricted funds received totalled £200,578 which was predominantly funding for Help To Claim service along with funds received as part of our work administering Winter Fuel allowances on behalf of Hampshire County Council. It also includes various grants on smaller projects such as Advice at Home.

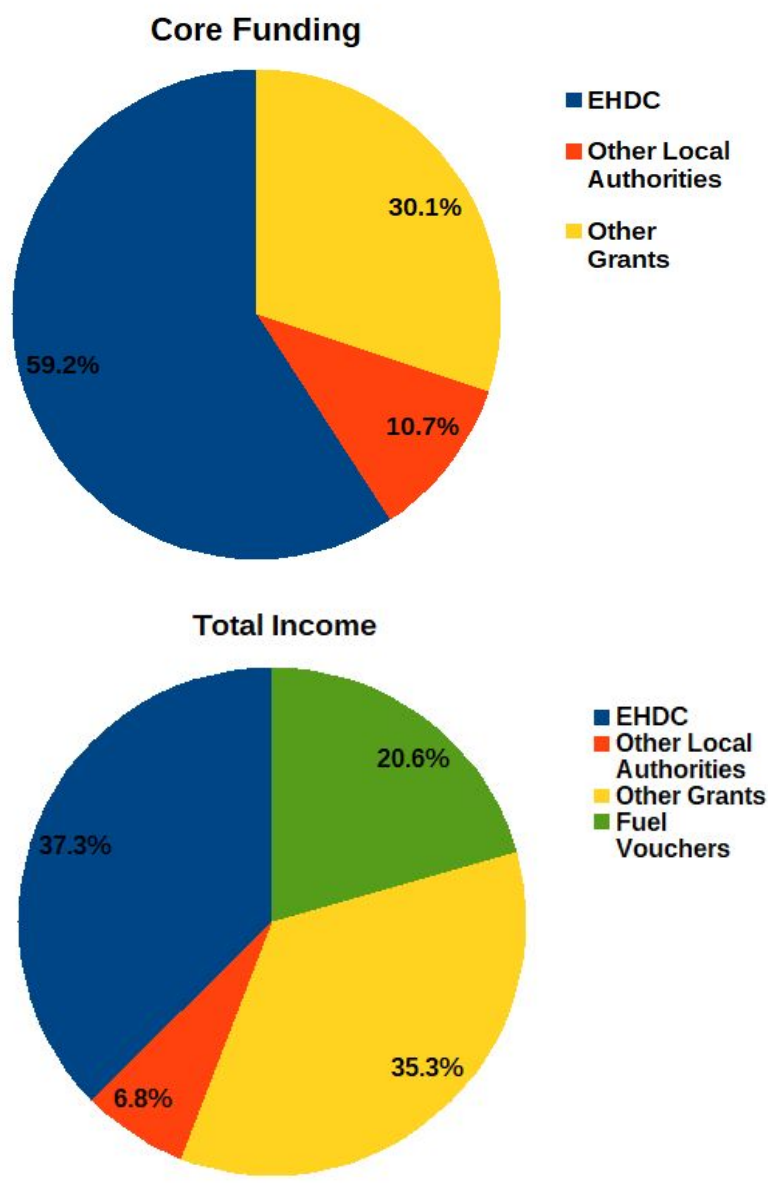
Expenditure increased in year from 2019/2020 (£274,849) to £395,040 (2020/2021) due primarily to the administration of the Winter Fuel allowances to clients. Expenditure on core activities was stable at £194,687 (£213,685 2019/2020).

Total income for the year was therefore £548,366 with expenditure of £395,040 leading to the aforementioned surplus (after transfers) of £146,915 on unrestricted funds and £6,412 on restricted funds. The total level of reserves is now £345,032 and £17,283 respectively.

Financial Review

Sources of Income

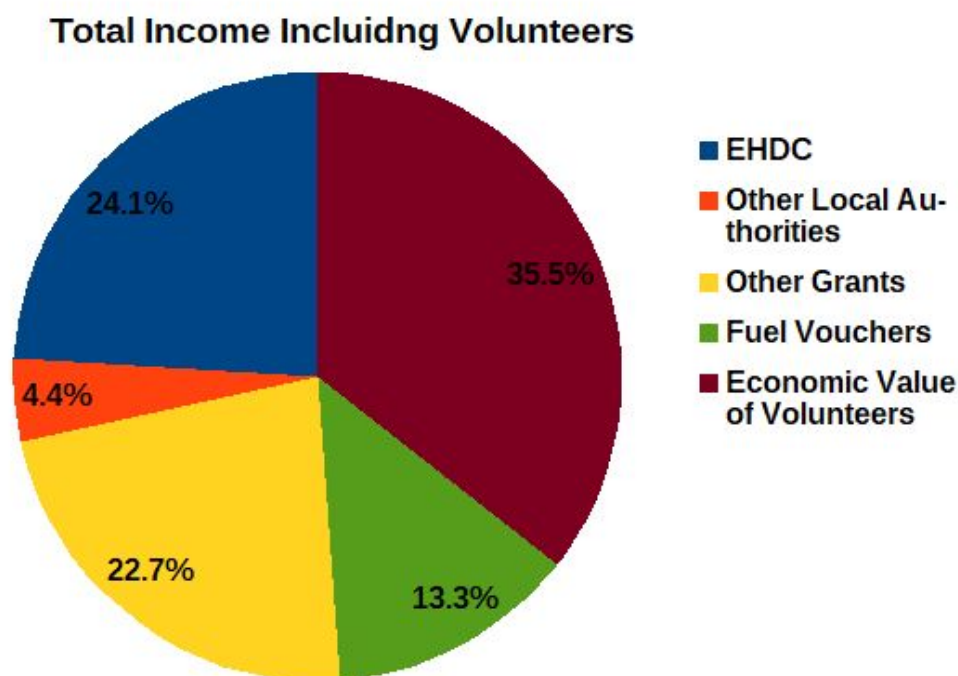
East Hampshire District Council was our major funder during the year, providing 59% of our core income and a total of 47% of our total income. The breakdown of our sources of Core and Total income is shown in the following charts:



Financial Review

Sources of Income

To put our core funding in true perspective, we have assessed the economic value of our volunteers and estimate their value to be worth more than £300,000 per annum. Hence the total income figure, including this assessment of the contribution from volunteers is £848,366. A breakdown of this is shown in the following chart, and emphasises their importance in delivering client services:



Financial Review

Reserves Policy

1 Unrestricted and Trustee Designated Reserves

The Trustee Board believe that CAEH should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially damaging circumstances arising, particularly uncertainties in the amount and timing of income. During the year the Board determined to increase the service reserve to the equivalent of 5 months of operating expense (from 4.5 months) given uncertainties in the funding environment. This reserve totals £163,532.

In addition, unrestricted funds have been designated for the following purposes:

1.1 Contractual Commitments Reserve

A reserve to ensure that CAEH is able to cover contracted and statutory payments to staff such as notice and redundancy and the costs of any disciplinary and/or grievance procedure which may arise. This reserve also includes items for which funding was provided in 20/21 but expenditure will be in 21/22. After reviewing the commitments required, this reserve has been increased to £45,000 for the year.

1.2 Premise Reserves

- **Petersfield**

The Trustees have decided to hold a premises reserve of £25,000 to provide for the cost of depreciating the leasehold improvements capitalised this year, any improvements required to the offices and for dilapidation costs associated.

- **Alton**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the offices, and for dilapidation costs associated with the office leases.

- **Bordon**

The Trustees have decided to hold a premises reserve of £11,000 to provide for any improvements required to the office and for any dilapidation costs, as determined by our lease.

1.3 Equipment and IT Reserve

This reserve of £20,000 is to ensure that we are able to cover the costs of replacing and upgrading our IT office equipment (desktops, laptops etc).

1.4 Development Reserve

A reserve of £20,000 has been allocated to allow us to continue to develop any service redesign, newchannel development and service delivery developments.

In addition the Trustees have approved a £35,000 undesignated reserve which will be held against unforeseen expenditure in future years.

1.5 Undesignated Reserves

Given current levels of uncertainty the Trustees will hold a £50,000 undesignated reserve.

At this stage, all the above reserves are considered sufficient and necessary.

Financial Review

Reserve Policy 31/3/2021 (unrestricted, designated reserves)

Service Maintenance Reserve (5 months of 21/22 expense)	£163,532
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£20,000
Service Development Reserve	£20,000
Total Unrestricted designated reserves	£295,532
Undesignated reserves	£50,000
<u>Total Reserves</u>	£345,032

Reserve Status 31/3/2020

Unrestricted, designated reserves

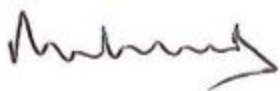
Service Maintenance Reserve (equiv. to 4.5 months of 2020/2021 expense)	£109,118
Contractual Commitments Reserve	£20,000
Premises Reserves	
Petersfield	£22,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£15,000
Service Development Reserve	£10,000
Total unrestricted reserves	£198,118

Financial Review

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies act 2006.

The financial statements were approved by the board on 16 November 2021 and signed on its behalf by:



Paul Susans

Chair

Date: 1-12-21

Statement of Financial Activities

Statement of Financial Activities (including income and expenditure) for the 12 month period to 31st March 2021.

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-21 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-20 £
Income:						
Donations (including grants and contracts)	347,674	200,578	548,253	258,519	61,571	320,091
Investments	0		0	0		0
Other income	114		114	489		489
Total	347,788	200,578	548,366	259,008	61,571	320,580
Expenditure:						
Raising Funds			0			0
Charitable activities	194,687	200,353	395,040	213,685	61,164	274,849
Other			0			0
Total	194,687	200,353	395,040	213,685	61,164	274,849
Net gains/(losses) on investments	0	0	0	0	0	0
Net income/(expenditure)	153,101	225	153,326	45,323	407	45,731
Transfers between funds	-6,186	6,186	0	-10,463	10,463	0
Other recognised gains/(losses)	0	0	0	0	0	0
Net movement in funds	146,915	6,412	153,326	34,860	10,871	45,731
Reconciliation of funds:						
Total funds brought forward	198,118	10,871	209,989	163,258	0	163,258
Total funds carried forward	345,032	17,283	362,315	198,118	10,871	208,989

The results for the year derive from continuing activities, and there are no other gains or losses other than those shown above.

Balance Sheet

Balance Sheet as at 31 March 2021

	Total Funds 31-Mar-21 £	Total Funds 31-Mar-20 £	Notes
Fixed assets:			
Tangible assets	0	0	
	0	0	9
Current assets:			
Debtors and prepayments	0	2,803	5
Cash at bank and in hand	401,128	230,342	6
	401,128	233,145	
Current liabilities:			
Sundry creditors and accruals	38,813	24,156	7
Charitable Client Support (3rd party)	0	0	
	38,813	24,156	
Net assets (Total assets less liabilities)	362,315	208,989	
The funds of the charity:			
Unrestricted funds	345,032	198,118	
Restricted funds	17,283	10,871	
	362,315	208,989	

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2021

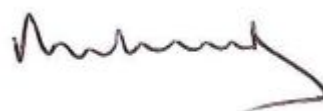
In approving these financial statements as trustees of the company we hereby confirm:

- (a) That for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) That no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2018.
- (c) That we acknowledge our responsibilities for:
 - (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss

for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the board on 16 November 2021 and signed on its behalf by:



Paul Susans
Chair

Date: 1-12-21

Statement of Cash Flows

Statement of Cash Flows for the 12 month period to 31st March 2021

	Total Funds 31-Mar-21 £	Total Funds 31-Mar-20 £	Notes
Cash flows from operating activities			
Net movement in funds for the year	140,826	45,731	
Adjustment to cash flows from non-cash items:			
Depreciation and amortisation	0	6,666	
(Gains)/losses on investments	0	0	
(Increase)/decrease in debtors	2,803	45	
Increase/(decrease) in creditors	27,157	-10,523	
Net cash flows provided by (used in) operating activities	170,786	42,324	
Cash flows from investing activities			
Interest income	114	349	
Purchase of furniture, fittings and equipment	0	0	
Proceeds of sale of investments	0	0	
Purchase of investments	0	0	
Net cash flows provided by (used in) investing activities	114	0	
Net change in cash and cash equivalents	170,899	42,673	
Cash and cash equivalents at the beginning of the reporting period	230,342	188,018	
Cash and cash equivalents at the end of the reporting period	401,127	230,342	7

Income

Income for the Year Ended 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-21 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-20 £
Local authority and parish grants and contracts (core funding)						
East Hampshire District Council	203,163		203,163	186,000		186,000
Alton Town Council	0		0	9,000		9,000
Petersfield Town Council	12,000		12,000	10,000		10,000
Bramshott and Liphook Parish Council	5,000		5,000	4,500		4,500
Whitehill & Bordon	10,450		10,450	10,000		10,000
Headley Parish Council	3,000		3,000	3,000		3,000
Liss Parish Council	3,500		3,500	3,400		3,400
Other parish councils	2,850		2,850	6,592		6,592
	239,963	0	239,963	232,492	0	232,492
Other grants						
Local charities (charitable client support)		135,549	135,549		2,450	2,450
Citizens Advice Help to Claim		48,576	48,576		46,471	46,471
CitA/CitAH	77,496	16,454	93,950	10,405		10,405
Other	25,969	0	25,969	47	12,651	12,698
	103,645	200,578	304,044	10,452	61,571	72,024
Other income						
Donations	4,246		4,246	5,575		5,575
Donation (maintenance of Petersfield & Alton advice service)	0		0	10,000		10,000
Investment income	0		0	0		0
Other income	0		0	140		140
Other income (bank interest/debt relief orders)	114		114	492		492
	4,360	0	4,360	16,064	0	16,064
Total income	347,788	200,578	548,366	259,008	61,571	320,580

Where grants are received in advance, for a specified period, the funds are deferred and recognised in the period to which they relate. Where funds are due but have not yet been received, they are accrued in debtors and recognised in the period to which they relate.

Our 2.5 year advice service contract with East Hants District Council started on 1 October 2019 and will terminate on 31 March 2022. We have previously sought advice from HMRC regarding the VAT treatment for this contract and were advised that it will still be deemed to be treated as outside the scope of VAT treatment as a freely given grant.

Expenditure

Expenditure on charitable activities for the Year Ended 31 March 2021

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-21 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-20 £
Direct charitable activities:						
Salaries and employer's NI and pension	95,604	68,032	163,635	94,296	35,252	129,547
Staff and volunteer expenses	3,453	665	4,118	12,913	2,663	15,576
Office Costs	30,663	4,858	35,521	28,516	6,318	34,834
Charitable client support		114,183	114,183		1,450	1,450
Other	-7,012	1,094	6,581	11,747	1,956	13,703
	122,707	188,831	324,038	147,471	47,639	195,110
Support activities:						
Salaries and employer's NI and pension	42,591	6,790	49,387	28,173	5,749	33,921
Staff and volunteer expenses						
Office costs	7,515	1,214	8,729	6,990	1,511	8,501
Premises	20,090	3,258	23,348	28,913	5,825	34,738
Governance	1,762	258	2,020	2,116	436	2,552
Other	15	3	18	23	5	28
	71,980	11,522	83,502	66,214	13,525	79,739
Total expenditure	194,687	200,353	407,540	213,685	61,164	274,849

Costs are charged to funds directly wherever possible. All other costs are apportioned based on direct resource costs.

Notes to the Financial Statements

Notes to the financial statement for the year ending 31 March 2021

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

1.1 Basis of accounting

The financial statements are prepared under the historic cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities Financial Reporting Standard 102 and the Companies Act 2006.

1.2 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by volunteers has not been included, but noted.
- Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Grants, including for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost over its expected useful life, as follows:

- Computer Equipment – 3 years (refurbished equipment is expensed in year)
- Fixtures, Fittings and Equipment – 3 years
- Leasehold Improvements – life of the lease or a shorter time if deemed more appropriate, for example, where there is an earlier break clause.

All depreciation is calculated on a straight line basis.

1.5 Defined contribution pension schemes

The pension costs charged in the financial statement represent the contribution payable by the charity during the year.

Notes to the Financial Statements

2. Net incoming/(outgoing) resources for the year	Year Ended 31-Mar-21 £	Year Ended 31-Mar-20 £
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Net incoming/(outgoing) resources is stated after charging:

Independent examiners' remuneration	1,920	1,920
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3. Employees	Year Ended 31-Mar-21 £	Year Ended 31-Mar-20 £
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Employment costs

Wages and salaries	194,255	149,301
Social security costs	8,871	6,906
Pension costs	9,895	7,261
Other costs	0	0
	213,022	163,468

Number of employees

The average number of employees (including the trustees) during the year, calculated on the basis of full time equivalents:

	7	6
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Trustee Expenses and Remuneration

Trustee remuneration	0	0
Trustee expenses	0	0
	0	0

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Debtors	Year Ended 31-Mar-21 £	Year Ended 31-Mar-20 £
Accrued Income	0	2,563
Other debtors and prepayments	0	240
	0	2,803

6. Analysis of cash and cash equivalents	Year Ended 31-Mar-21 £	Year Ended 31-Mar-20 £
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Cash at bank and in hand	35,977	14,808
Notice deposits (less than 3 months)	365,151	212,538
Total cash and cash equivalents	401,128	230,342

Notes to the Financial Statements

7. Creditors: amounts falling due within one year	Year Ended 31-Mar-21 £	Year Ended 31-Mar-20 £
Trade creditors	0	0
Other taxes and social security	5,813	5,227
Accruals and deferred income	33,000	18,929
	38,813	24,156

8. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2021 as represented by:			
Tangible fixed assets	0		0
Current assets	383,845	17,283	401,127
Current liabilities	38,813		38,813
	345,032	17,283	362,315

9. Analysis of Movement of Fixed Assets	Computer Equipment £	Fixtures, Fittings and Equipment £	Leasehold Improvement £	Total Fixed Assets £
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Cost at the beginning of the year

At 31st March 2020	12,081	3,598	19,999	35,678
Additions	0	0	0	0
Disposals	0	0	0	0
At 31st March 2021	12,081	3,598	19,999	35,678

Depreciation and impairments

At 31st March 2020	12,081	3,598	19,999	35,678
Disposals	0	0	0	0
Depreciation	0	0	0	0
At 31st March 2021	12,081	3,598	19,999	35,678

Net Book Value

At 31st March 2020	0	0	0	0
At 31st March 2021	0	0	0	0

Notes to the Financial Statements

10. Outline Summary of Fund Movements

	Fund Balances 01-Apr-20 £	Incoming Resources £	Resources Expended £	Transfers in Period £	Gains and Losses £	Fund Balances 31-Mar-21 £
Restricted Funds						
Revenue Grants and Donations						
Local Charities (Client Support)	1,000	112,231	114,183			-952
Help to Claim	0	48,576	51,002	2,426		0
Advice at Home	2,121	16,100	13,393			4,828
Petersfield & Alton Soundproofing	7,750	3,000	0			10,750
Citizens Advice - Money Advice Project		16,454	13,797			2,657
Home and Well	0	4,218	7,978	3,760		0
	10,871	200,578	200,353	6,186	0	17,283
Unrestricted Funds						
Unrestricted Funds	198,118	347,788	194,687	-6,186	0	345,032
Gains/losses on investment assets	0				0	
	198,118	347,788	194,687	-6,186	0	345,032
Total Funds	208,989	548,366	395,040	0	0	362,315

Notes to the Financial Statements

Basic financial instruments

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Prepayments are valued at the amount prepaid. Debtors relating to accrued income are recognised when unconditionally due and reasonable assurance can be gained when they will be received.
Creditors	Creditors are recognised where the charity has incurred a liability to a third party and where that liability is known or can be estimated reliably.
Bank deposits	Bank deposits are call deposits and other short-term, highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change of value.
Investments	Income is recognised in the accounts when receivable

12. Custodian Trustee

No funds have been held as a custodian trustee on behalf of others during the period.

Independent Examiner's Report to the Trustees of Citizens Advice East Hampshire

I report on the accounts of the company for the year ended 31 March 2021 set out on pages 17 to 31

Respective responsibilities of Trustees and examiner

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of the independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is

limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



MF Kirby BSc FCA
Chartered Accountant
Premier UK Business LLP
Lyndum House
12 High Street
Petersfield
Hampshire
GU32 3JG

Date: 15/11/2021

Thank You to our Supporters

Parish Councils

Beech Parish Council
Bentley Parish Council
Bentworth Parish Council
Binsted Parish Council
Bramshott and Liphook Parish Council
East Meon Parish Council
Four Marks Parish Council
Froyle Parish Council
Grayshott Parish Council
Greatham Parish Council
Harting Parish Council
Hawkley Parish Council
Headley Parish Council
Horndean Parish Council
Lindford Parish Council
Liss Parish Council
Medstead Parish Council
Parochial Church Council of Froxfield with Privett
Rogate Parish Council
Rowlands Castle Parish Council
Selborne Parish Council
Shalden Parish Council
Sheet Parish Council
Steep Parish Council
Stroud Parish Council
Wield Parish Council

District and County Councils

East Hampshire District Council
Hampshire County Council

Town Councils

Alton Town Council
Whitehill Town Council
Petersfield Town Council

Other organisations

Citizens Advice
Healthwatch Hampshire
Citizens Advice Hampshire
Alton, Woolmer, and
Petersfield Lions
PASRIN and the Tantum Trust
Mascolo & Styles
John Goodyer Charity

Special Thanks

To the many individual and other donors, who gave generously this year. Without this financial support we would not continue to provide a full service to our community.

Thanks also to the many individuals, local businesses and others who have helped us in different ways this year by supporting and donating their time, advice and resources to Citizens Advice East Hampshire.

Citizens Advice East Hampshire Limited
Forest Community Centre
Pinehill Road
Bordon
Hampshire
GU35 0BS

Tel: 0300 3309 028
www.citizensadvice.org.uk/east-hampshire

Company number: 06694768
Charity number: 1129850