

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.

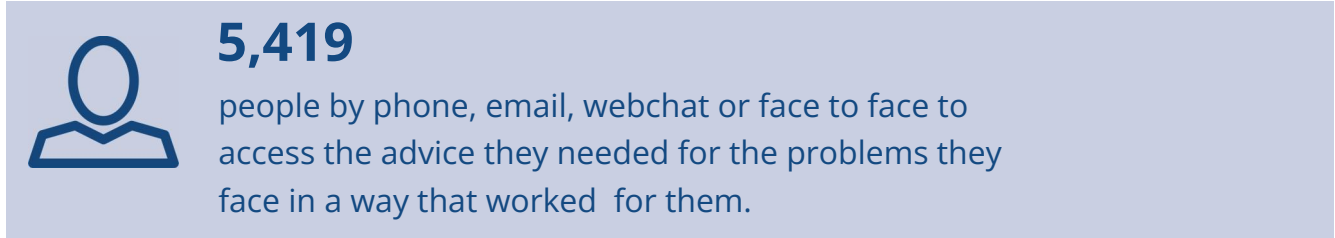
2021 will bring new challenges to both our clients and our organisation but I am confident that the work we have put in the place this year, and before, will enable us to deal with these as effectively as during the Covid period.

Paul Susans

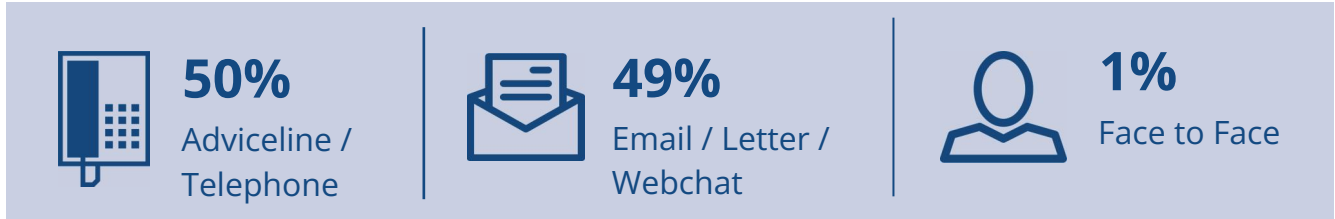
Chair

Our Year at a Glance

The people we helped



How people contacted us



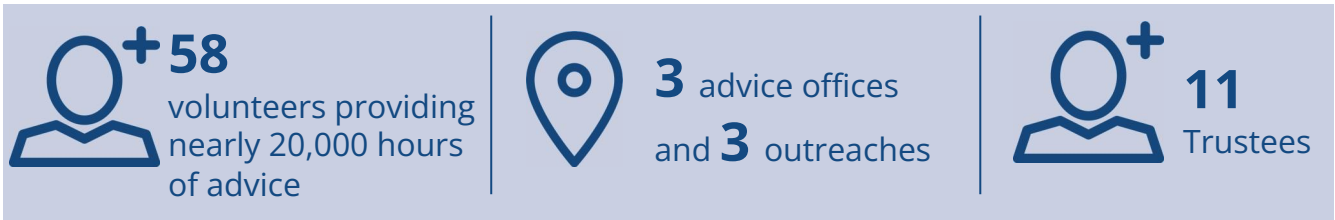
Our Value to Society



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.

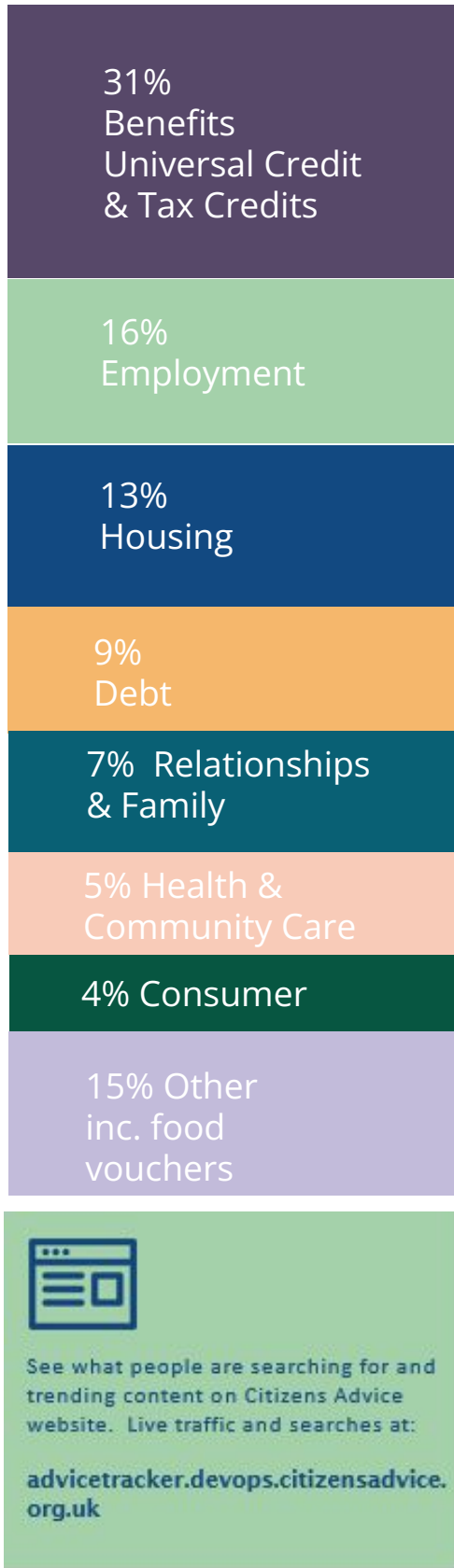
- 9 in 10 of our clients said their problem affected their lives, including causing anxiety and financial difficulty
- 4 in 5 experienced a shock or life event before their problem
- 2 in 3 say they had difficulty knowing who to contact or how systems work before advice

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

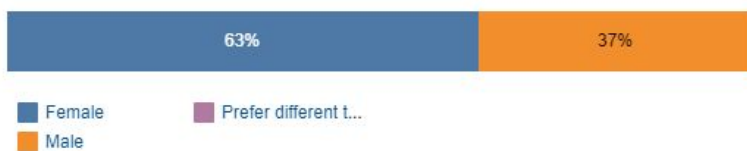


Top 5 relationships & family issues

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

Our Clients

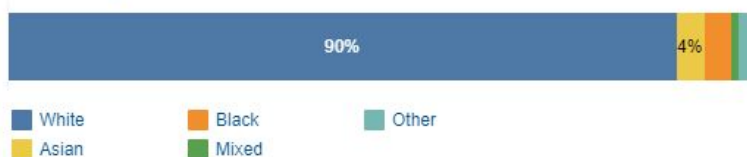
Gender



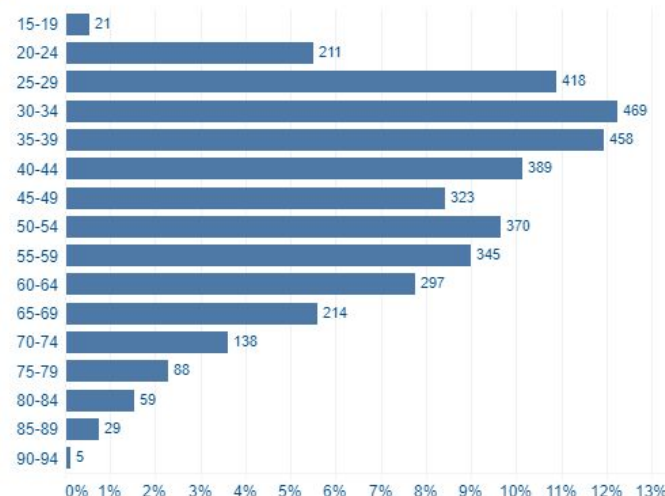
Disability / Long-term health



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.

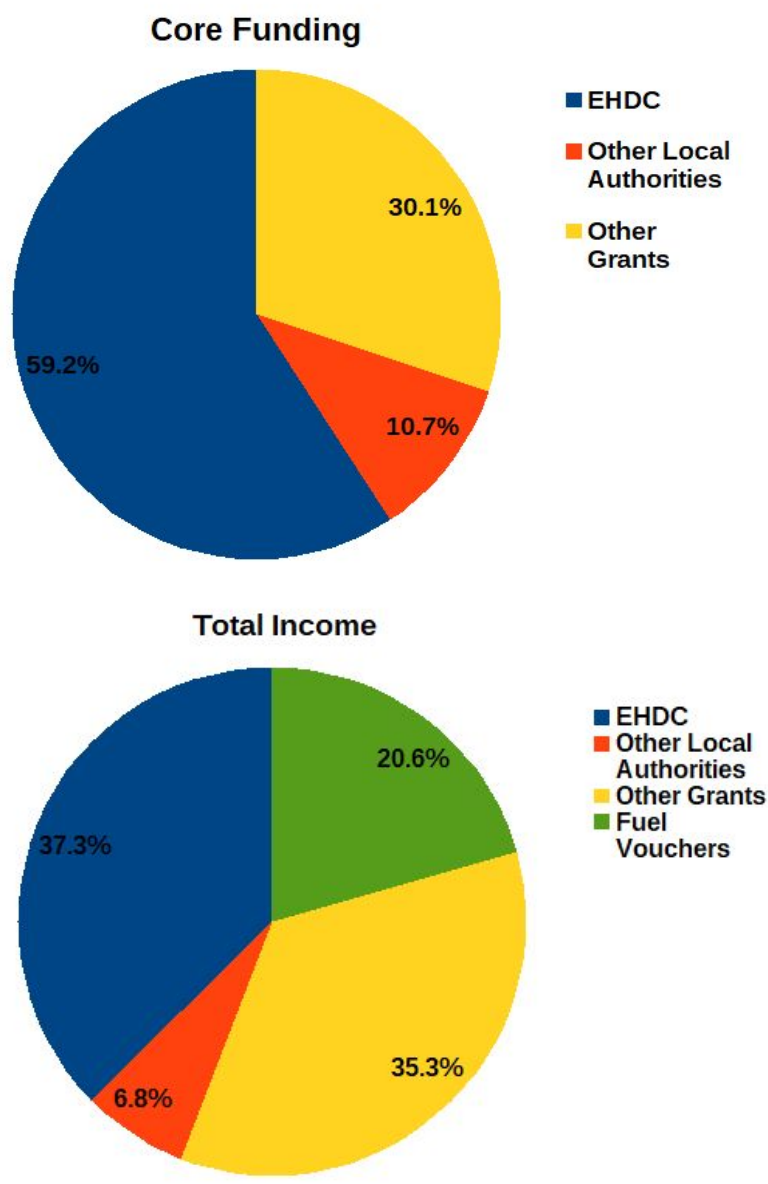
Expenditure increased in year from 2019/2020 (£274,849) to £395,040 (2020/2021) due primarily to the administration of the Winter Fuel allowances to clients. Expenditure on core activities was stable at £194,687 (£213,685 2019/2020).

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

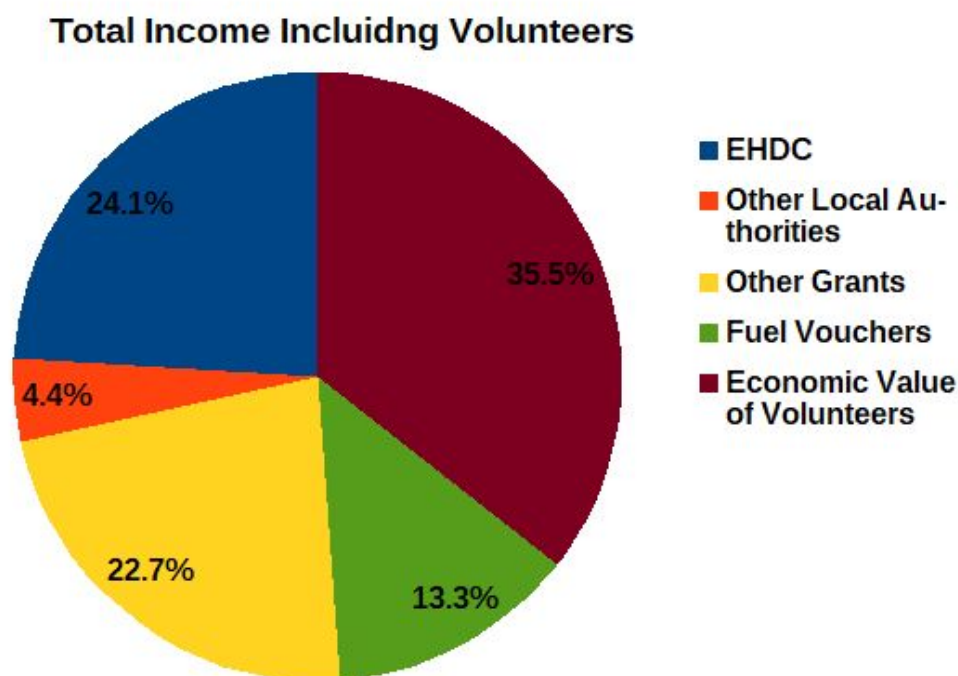
East Hampshire District Council was our major funder during the year, providing 59% of our core income and a total of 47% of our total income. The breakdown of our sources of Core and Total income is shown in the following charts:



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

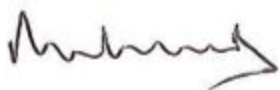
Service Maintenance Reserve (equiv. to 4.5 months of 2020/2021 expense)	£109,118
Contractual Commitments Reserve	£20,000
Premises Reserves	
Petersfield	£22,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£15,000
Service Development Reserve	£10,000
Total unrestricted reserves	£198,118

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

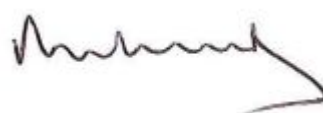
In approving these financial statements as trustees of the company we hereby confirm:

- (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 £
--	------------------------------	------------------------------

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
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www.citizensadvice.org.uk/east-hampshire

Company number: 06694768
Charity number: 1129850