

Citizens Advice East Hampshire

Annual Report



2022-2023

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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.

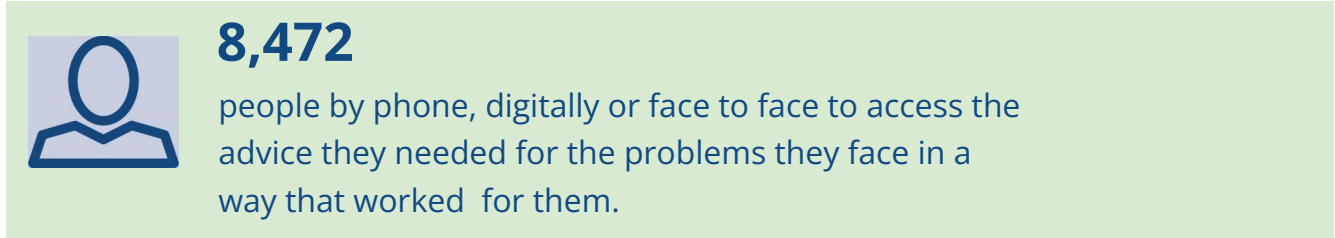
For grasping these opportunities to help people in different ways and for steering the ship through rising demand outside the experience of the organisation, I have to thank Helen Drake, our Chief Executive, and the management team. For supporting, sometimes distraught and desperate clients in an always 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



How people contacted us



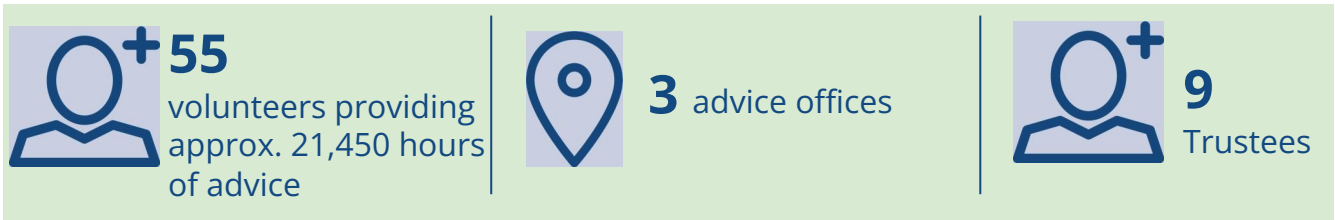
Our Value to Society



What people came to us about (top 4 categories)



Our resources



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:



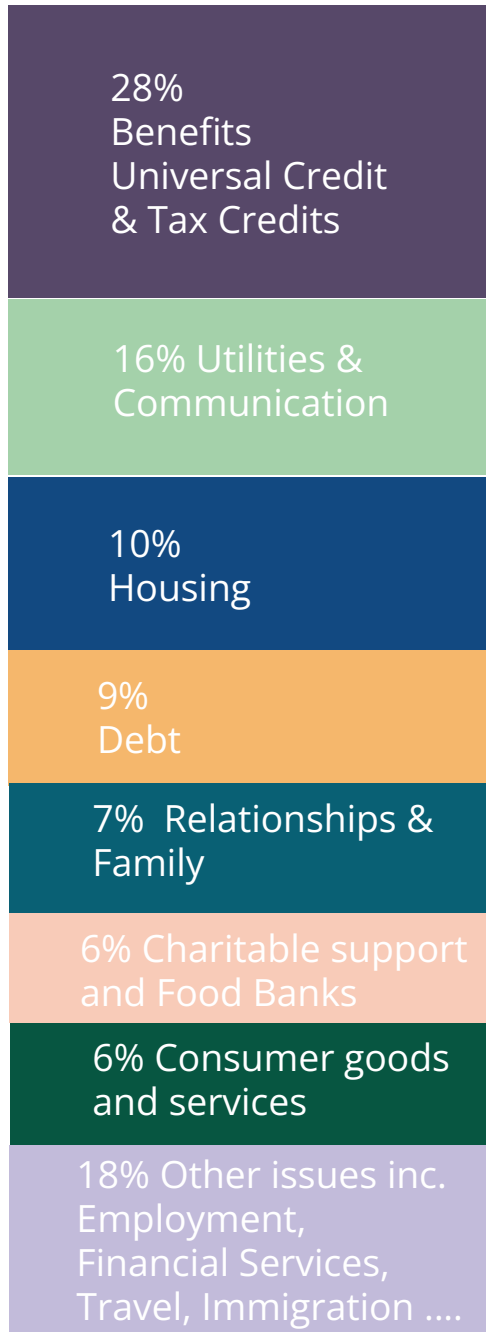
90% said our service had helped them find a way forward, and 91% said they would be likely to recommend Citizens Advice East Hampshire.

"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

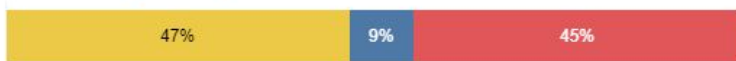
Our Clients

Gender



■ Female
■ Male

Disability / Long-term health



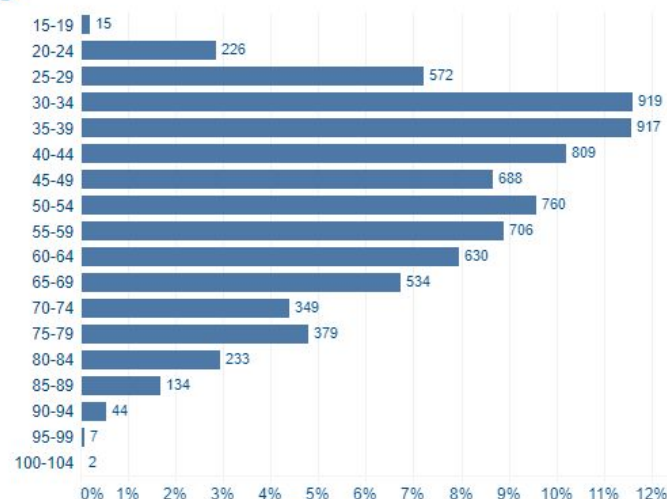
■ Long-Term Health Condition
■ Disabled
■ Not disabled/no health problems

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



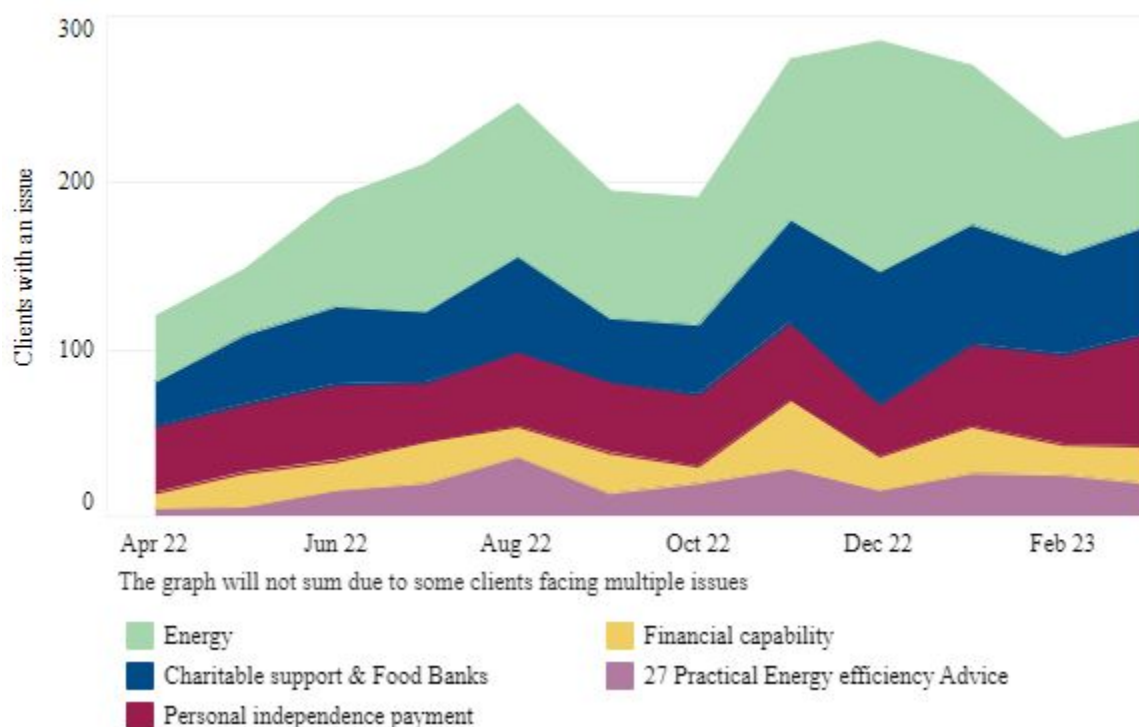
We feed the evidence we collect locally into national Citizens Advice, who use it to campaign for social improvements. To read about some of the policy issues that Citizens Advice is challenging, see their website: www.citizensadvice.org.uk/about-us/policy/

Tackling the Cost of Living

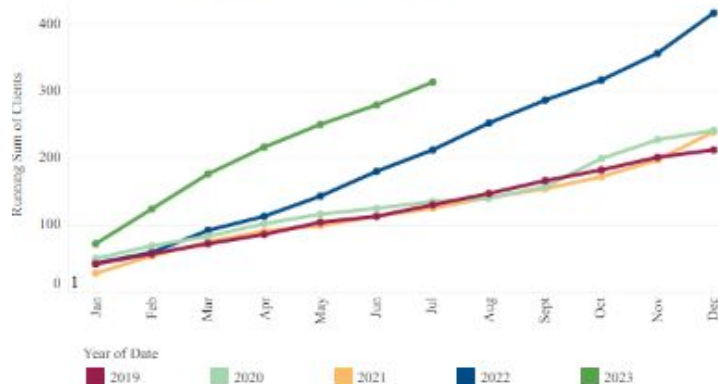
This year saw our organisation at the frontline of the national Cost of Living crisis. Our client numbers rose by over 30% on the previous year, which was directly attributable to Cost of Living challenges people faced. Pictogram 1 illustrates the levels of top five COL issues in East Hampshire presented 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:

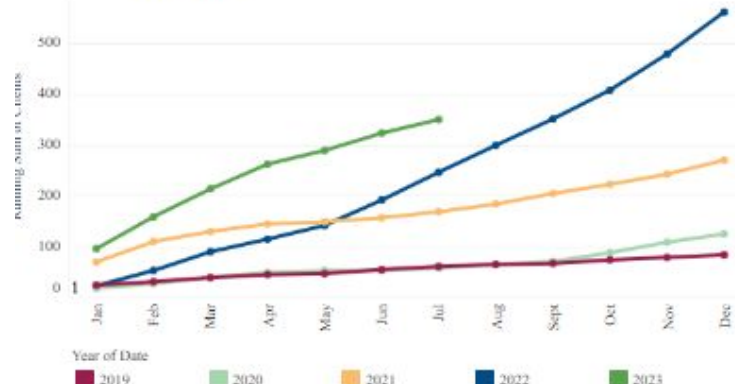
Top 5 cost of living issues for this Local Authority/Authorities



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.

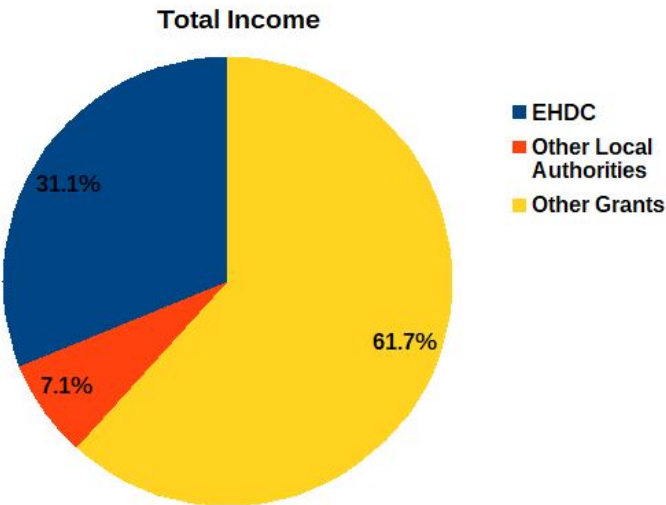
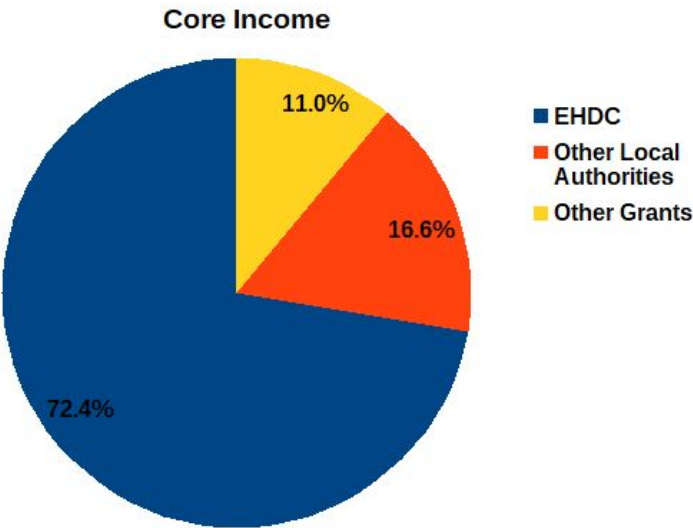
Expenditure was similarly impacted by this change in accounting with headline figure falling from £734,404 in 21/22 to £498,394 in 22/23. 21/22 included £428,315 of expenditure related to energy payments.

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

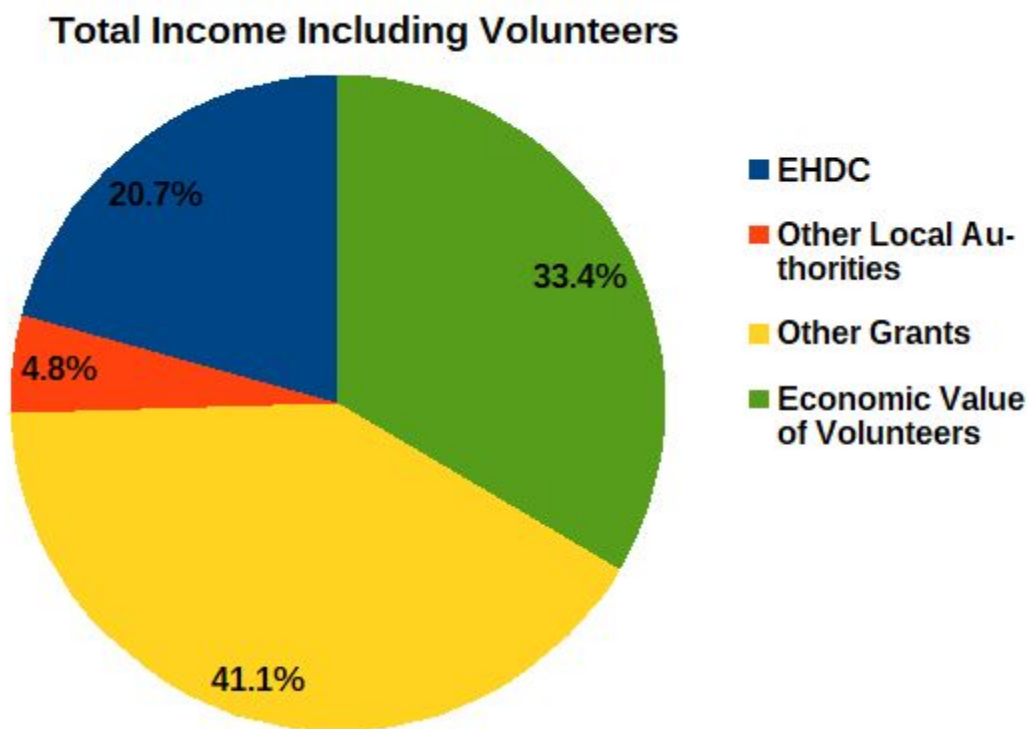
East Hampshire District Council was our major funder during the year, providing 72% of our core income and a total of 31% of our total income. The breakdown of our sources of Core and Total income is shown in the following charts:



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
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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 £
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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
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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
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Bordon
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GU35 0BS

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www.citizensadvice.org.uk/east-hampshire

Company number: 06694768
Charity number: 1129850