

Citizens Advice East Hampshire Limited

Registered Company Number 06694768



Annual Report 2023-2024

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Chair's Introduction

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

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

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

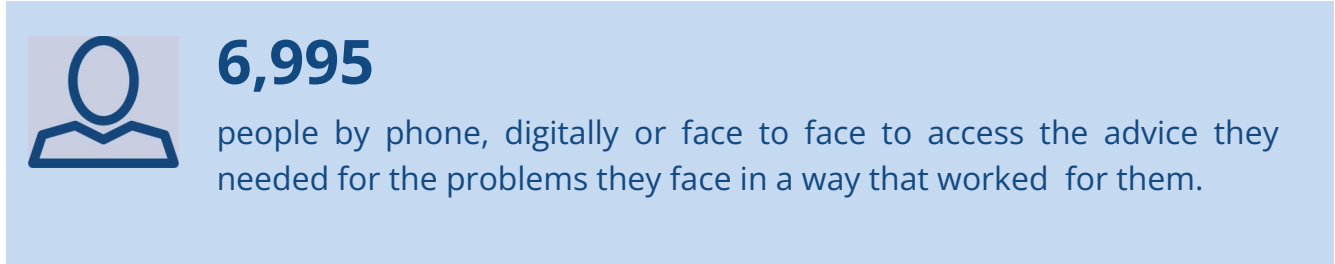
I would also like to thank the senior management team, led by Helen Drake, our CEO, for their commitment to the strong leadership and development of the organisation. Their drive and competence has enabled us to efficiently and effectively deliver large contracts such as Hampshire Household Support Fund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

Paul Susans

Chair of Trustee Board

Our Year at a Glance

The people we helped



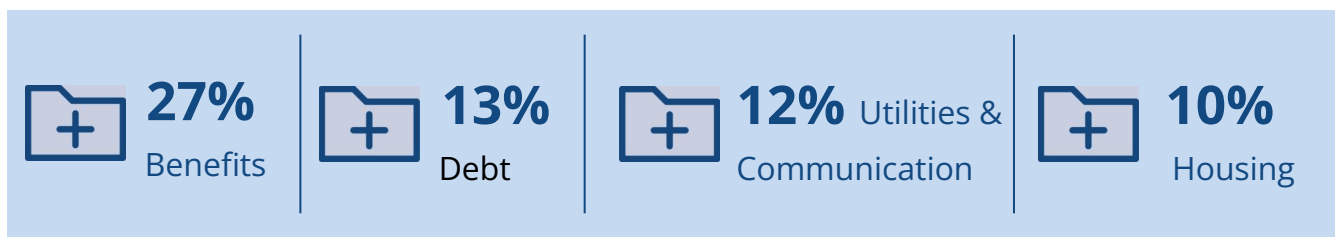
How people contacted us



Our Value to Society



What people came to us about (top 4 categories)



Our resources



Overview from our Chief Executive:

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

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

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

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

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

Helen Drake - Chief Executive Officer

About Us



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

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

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

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

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

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

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

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

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

We help people find a way forward.

What clients we've helped say:



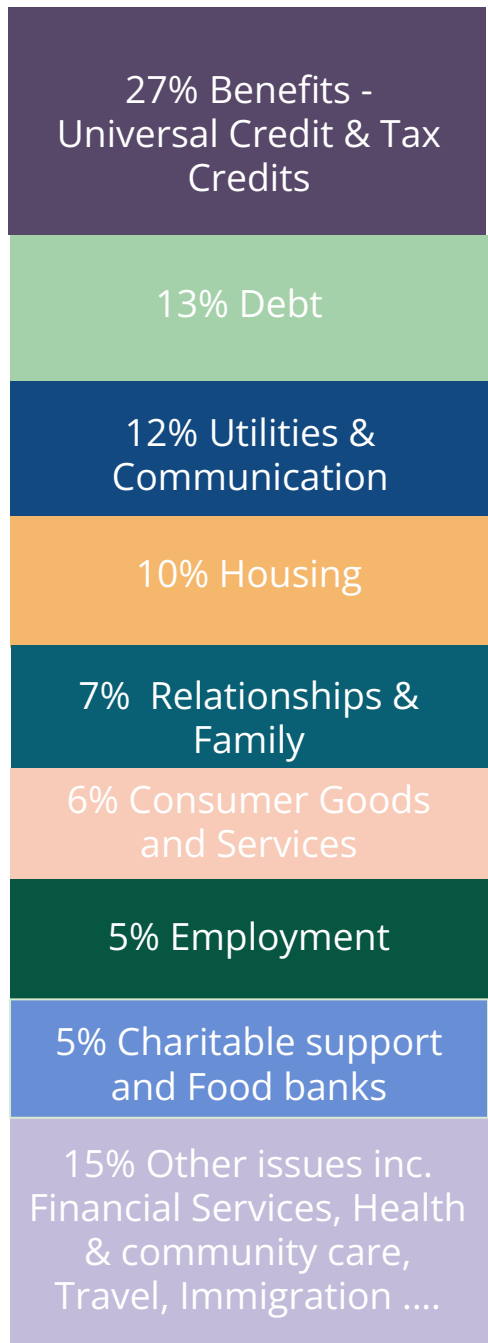
91% said our service had helped them find a way forward, and 89% said they would be likely to recommend Citizens Advice East Hampshire Limited

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



Advice and Support

14,604 issues dealt with



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



Top 5 benefit issues

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



Top 5 debt issues

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



Top 5 utilities and communication issues

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



Top 5 housing issues

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



Top 5 relationship & family issues

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

Our Clients

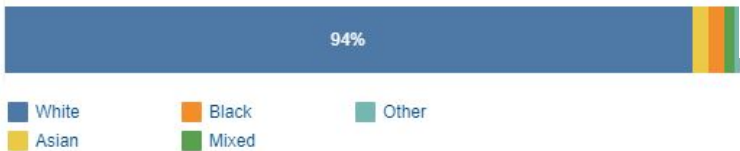
Gender



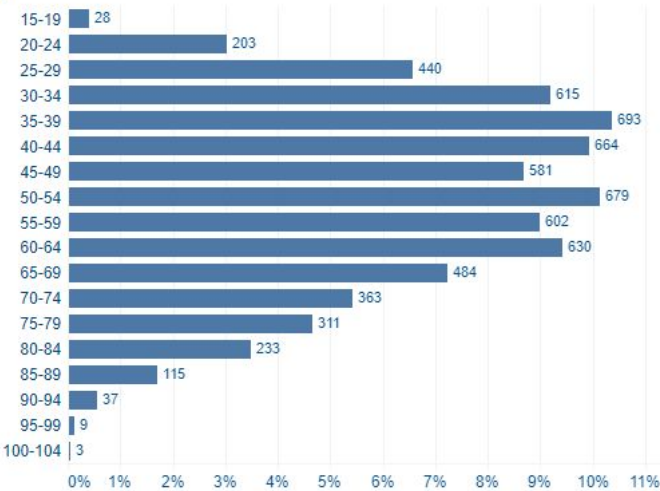
Disability / Long-term health



Ethnicity



Age



Tackling the big issues

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



51

Housing issues



16

Health and Community care



44

Benefit issues



16

Charitable support and food bank issues



23

Utilities and communication issues



40

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



18

Debt

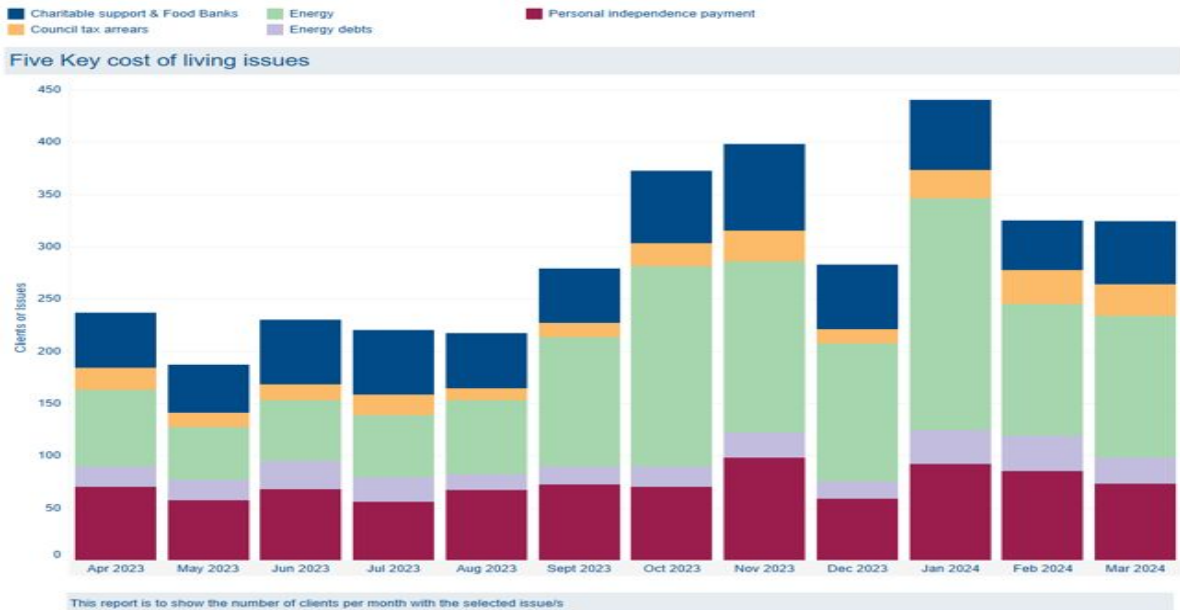


We feed the evidence we collect locally into national Citizens Advice, who use it to campaign for social improvements. To read about some of the policy issues that Citizens Advice is challenging, see their website: www.citizensadvice.org.uk/about-us/policy/

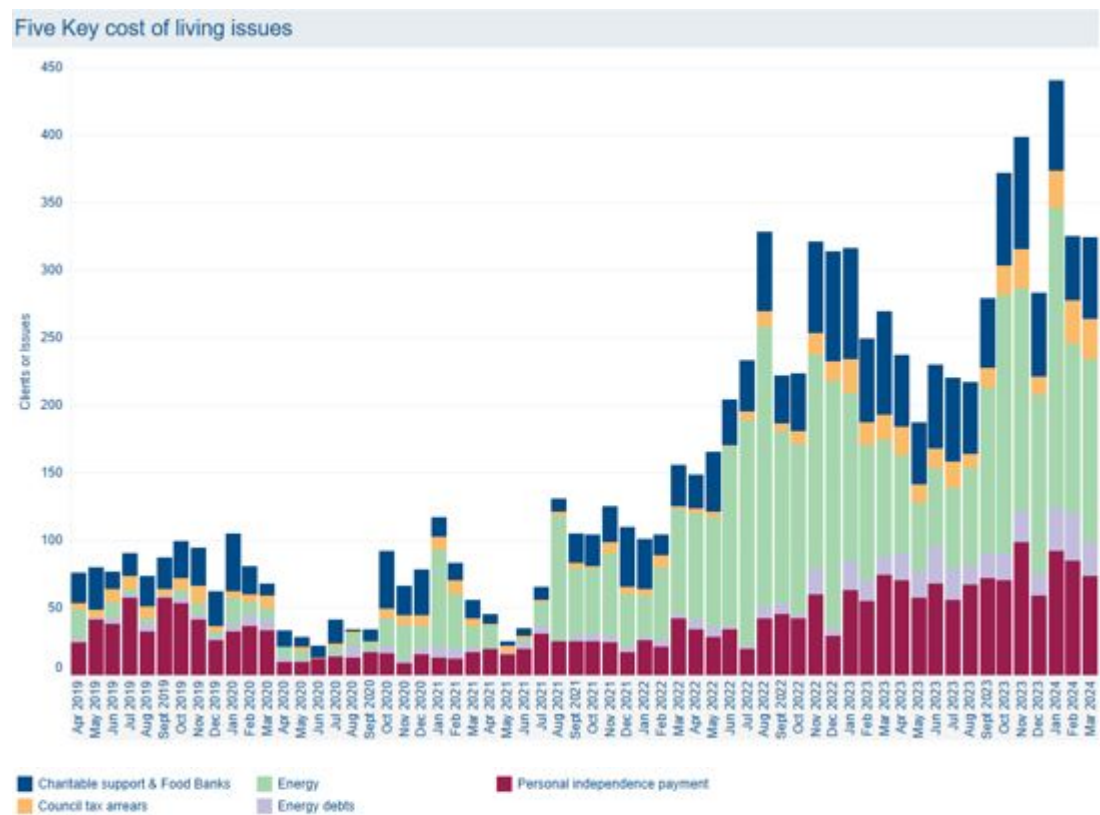
Tackling the Cost of Living

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

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



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



Client stories

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

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

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

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

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

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

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

Client stories

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

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

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

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

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

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

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

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

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

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

Key Achievements in 2023/24

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

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

Looking ahead to 2024-25

ADVICE

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

RESEARCH AND CAMPAIGNS

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

INCLUSIVE ACCESS

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

ORGANISATIONAL HEALTH

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

Our Organisation in 2023/24

Staff and volunteers

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



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

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

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

Our Value to Society

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

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

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

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

Our Organisation

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

Who we work with

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

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

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

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

Our Governance and Management

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

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

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

Legal and administrative details

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

Our Organisation

Trustee Board

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

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

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

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

Financial Review

General

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

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

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

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

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

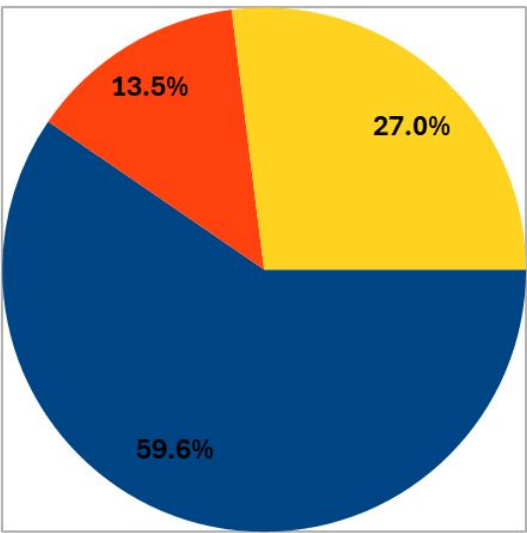
Total income for the year was therefore £705,878 with expenditure of £600,097 leading to a surplus of £30,580 on unrestricted funds and a surplus of £75,203 on restricted funds. The total level of reserves is now £420,144 and £249,488 respectively.

Financial Review

Sources of Income

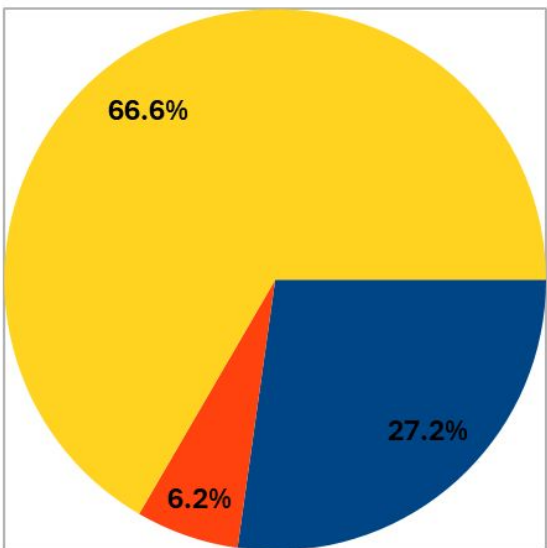
East Hampshire District Council was our major funder during the year, providing 60 % of our core income and a total of 27% of our total income with other funding from time limited projects. The breakdown of our sources of Core and Total income is shown in the following charts:

Core Income



- EHDC
- Other Local Authorities
- Other Grants

Total Income



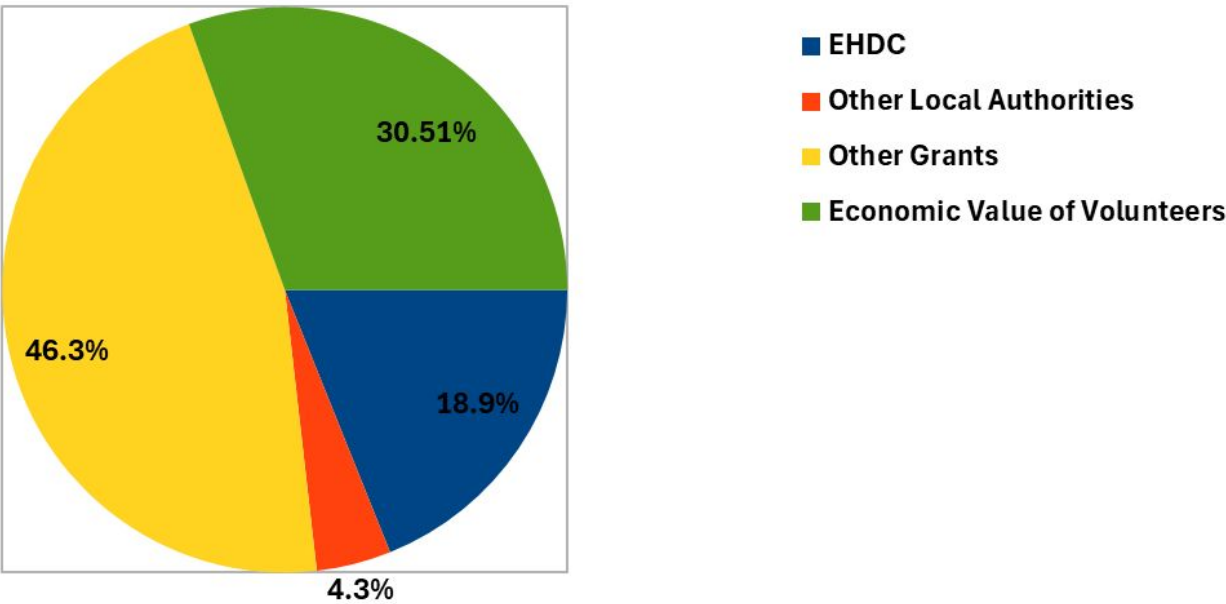
- EHDC
- Other Local Authorities
- Other Grants

Financial Review

Sources of Income

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

Total Income Including Volunteers



Financial Review

Reserves Policy

1 Unrestricted and Trustee Designated Reserves

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

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

1.1 Contractual Commitments Reserve

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

1.2 Premise Reserves:

- **Petersfield**

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

- **Alton**

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

- **Bordon**

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

1.3 Equipment and IT Reserve

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

1.4 Development Reserve

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

1.5 Undesignated Reserves

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

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

Financial Review

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

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

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

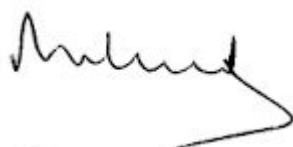
Service Maintenance Reserve (6 months of 23/24 expense)	£216,250
Contractual Commitments Reserve	£45,000
Premises Reserves	
Petersfield	£25,000
Alton	£11,000
Bordon	£11,000
Equipment and IT Reserve	£20,000
Service Development Reserve	£20,000
 Total Unrestricted designated reserves	 £348,250
Undesignated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

Financial Review

Small Company Provisions

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

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



Paul Susans
Chair

Date: 12.11.24

Statement of Financial Activities

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

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

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

Balance Sheet

Balance Sheet as at 31 March 2024

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

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

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

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

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

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

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



Paul Susans
Chair

Date: 12.11.24

Statement of Cash Flows

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

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

Income

Income for the Year Ended 31 March 2024

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

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

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

Expenditure

Expenditure on charitable activities for the Year Ended 31 March 2024

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

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

Notes to the Financial Statements

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

1 Accounting Policies

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

1.1 Basis of accounting

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

1.2 Incoming Resources

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

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

1.3 Resources expended

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

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

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

1.4 Fixed Assets

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

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

All depreciation is calculated on a straight line basis.

1.5 Defined contribution pension schemes

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

Notes to the Financial Statements

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

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

Number of employees

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

	11	9
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Trustee Expenses and Remuneration

Trustee remuneration	0	0
Trustee expenses	0	18
	0	18

4. Taxation

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

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

6. Analysis of cash and cash equivalents	Year Ended 31-Mar-24 £	Year Ended 31-Mar-23 £
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Cash at bank and in hand	676,588	619,897
Notice deposits (less than 3 months)	0	0
Total cash and cash equivalents	676,588	619,897

Notes to the Financial Statements

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

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

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

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

Depreciation and impairments

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

Net Book Value

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

Notes to the Financial Statements

10. Outline Summary of Fund Movements

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

Notes to the Financial Statements

Basic financial instruments

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

12. Funds held as an agent

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

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

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

Respective responsibilities of Trustees and examiner

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

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

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

Basis of the independent examiner's statement

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

limited to those matters set out in the statement below.

Independent examiner's statement

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

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

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

have not been met; or

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



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

Date: 06.11.2024

Thank you to our supporters

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Rogate Parish Council
Ropley Parish Council
Rowlands Castle Parish Council
Selborne Parish Council
Shalden Parish Council
Sheet Parish Council
Steep Parish Council

District and County Councils

East Hampshire District Council
Hampshire County Council

Town Councils

Alton Town Council
Whitehill Town Council
Petersfield Town Council

Other organisations

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

Special Thanks

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

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

Citizens Advice East Hampshire Limited
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www.citizensadvice.org.uk/east-hampshire

Company number: 06694768
Charity number: 1129850