

Citizens Advice East Hampshire Limited

Registered Company Number 06694768



Annual Report 2024 - 2025

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Chair's Introduction

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

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

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

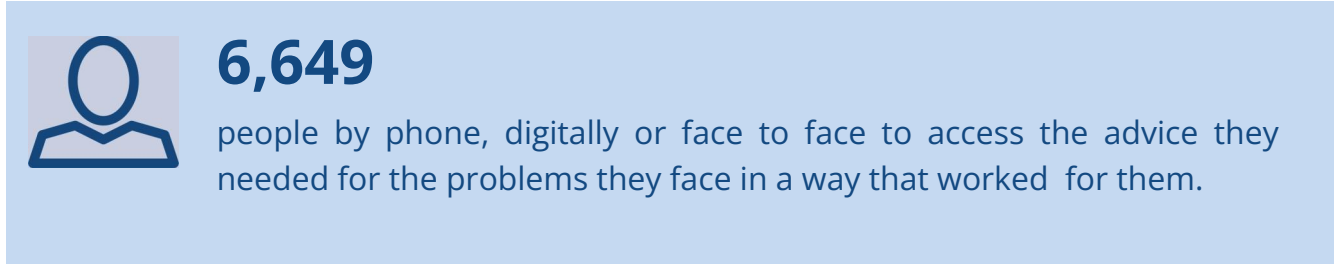
I would also like to thank the senior management team, led by Helen Drake, our CEO, for their commitment to the strong leadership and development of the organisation. Their drive and competence has enabled us to efficiently and effectively continue to deliver large contracts such as Hampshire Household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

Paul Susans

Chair

Our Year at a Glance

The people we helped



How people contacted us



Our Value to Society



What people came to us about (top 4 categories)



Our resources



Overview from our Chief Executive:

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

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

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

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

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

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

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

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

Helen Drake - Chief Executive Officer

About Us



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

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

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

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

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

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

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

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

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

We help people find a way forward.

What clients we've helped say:



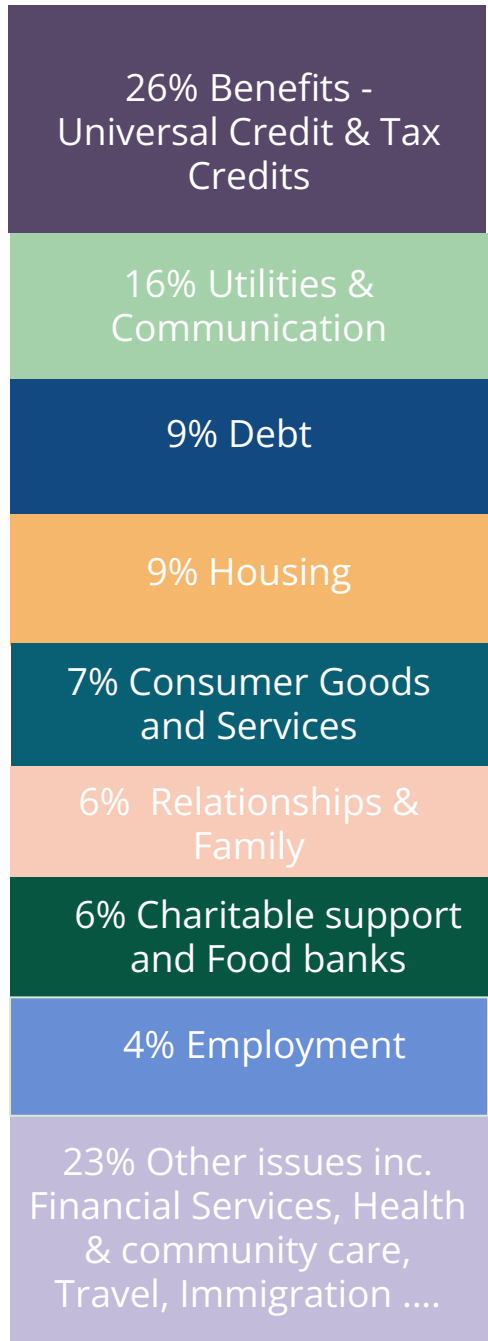
90% said without our help they would not have been able to sort out their problem, and 91% said they would be likely to recommend Citizens Advice East Hampshire Limited.

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



Advice and Support

14,646 issues dealt with



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



Top 5 benefit issues

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



Top 5 utilities and communication issues

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



Top 5 debt issues

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



Top 5 housing issues

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



Top 5 consumer goods and services issues

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

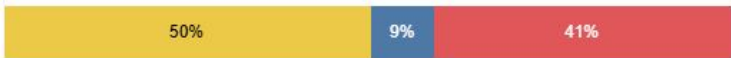
Our Clients

Gender



Female
Male
Prefer different t...

Disability / Long-term health



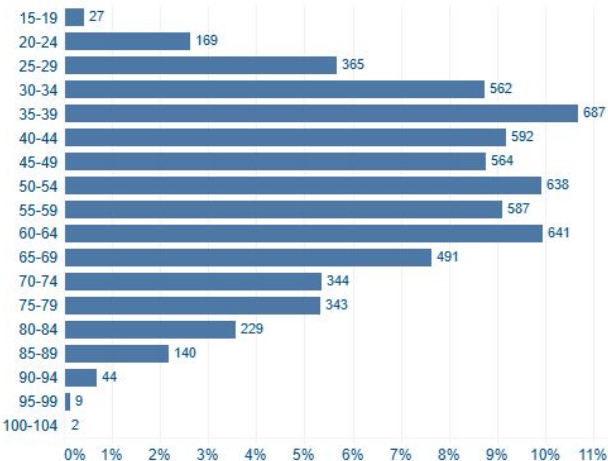
Long-Term Health Condition
Disabled
Not disabled/no health problems

Ethnicity



White
Black
Asian
Mixed
Other

Age



Tackling the big issues

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



62 Housing issues



20 Health and Community care



122 Benefit issues



11 Charitable support and food bank issues



35 Utilities and communication issues



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



35 Debt

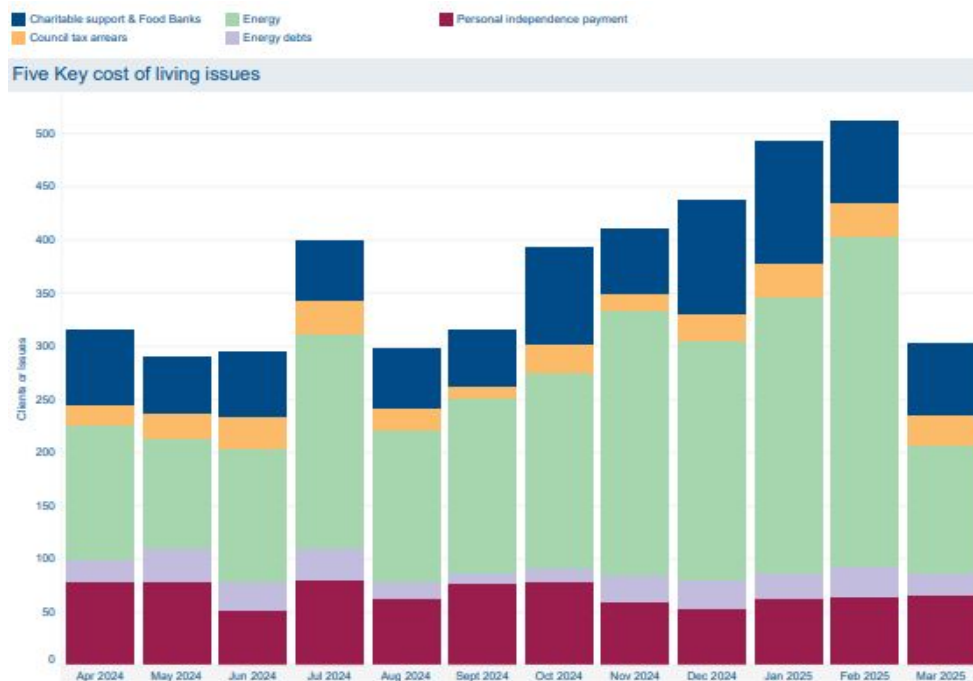


We feed the evidence we collect locally into national Citizens Advice, who use it to campaign for social improvements. To read about some of the policy issues that Citizens Advice is challenging, see their website:
www.citizensadvice.org.uk/about-us/policy/

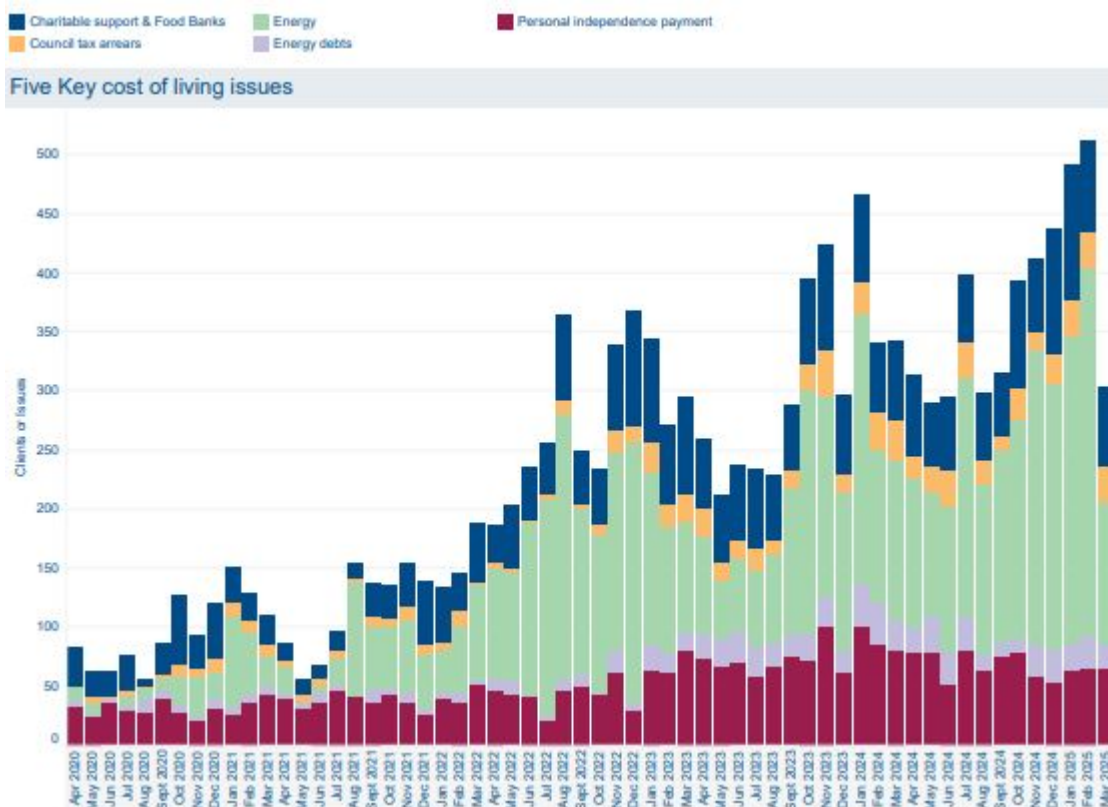
Tackling high costs of living

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

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



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



Client stories

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

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

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

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

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

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

Issue: Employment, holiday entitlement

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

Gemma sent the following thank you message -

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

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

Client stories

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

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

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

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

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

Issues - homelessness, mental health and moving home.

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

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

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

Key Achievements in 2024/25

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

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

Looking ahead to 2025-26

ADVICE

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

RESEARCH AND CAMPAIGNS

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

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

INCLUSIVE ACCESS

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

ORGANISATIONAL HEALTH

In the coming year we will:

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

Our Organisation in 2024/25

Staff and volunteers

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



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

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

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

Our Value to Society

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

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

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

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

Our Organisation

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

Who we work with

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

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

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

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

Our Governance and Management

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

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

Legal and administrative details

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

Our Organisation

Trustee Board

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

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

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

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

Financial Review

General

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

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

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

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

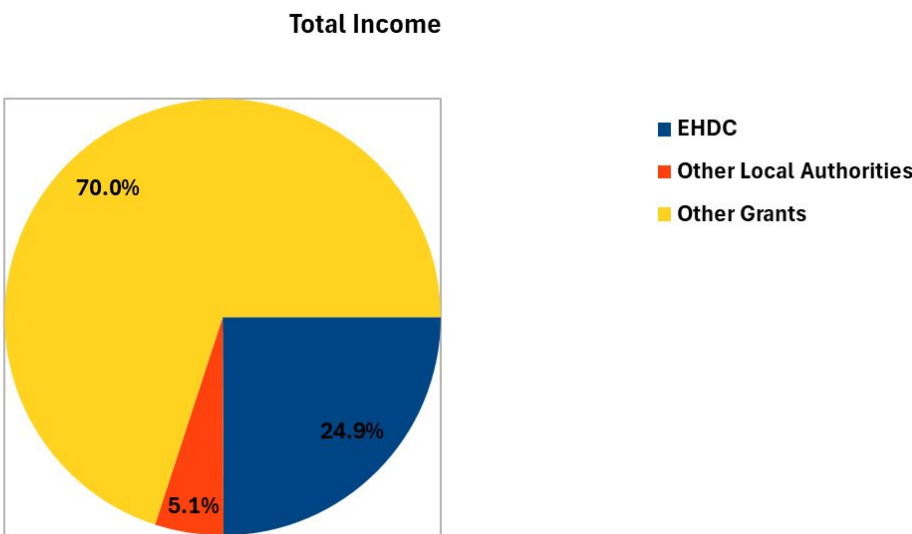
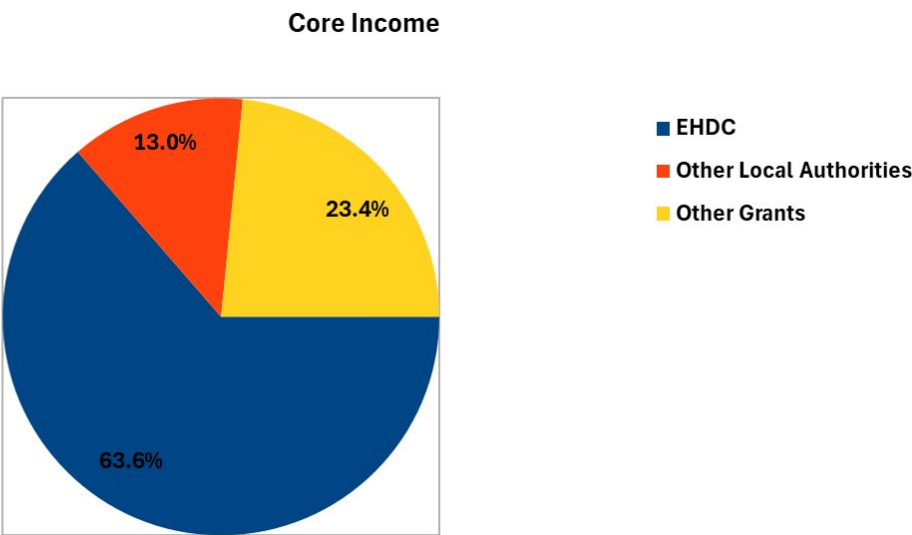
Expenditure grew from £600,096 in 23/24 to £632,283 in 24/25 largely due to salary cost increases which were partly due to the need to staff the projects referred to above along with rising costs of the day to day running of business.

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

Financial Review

Sources of Income

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

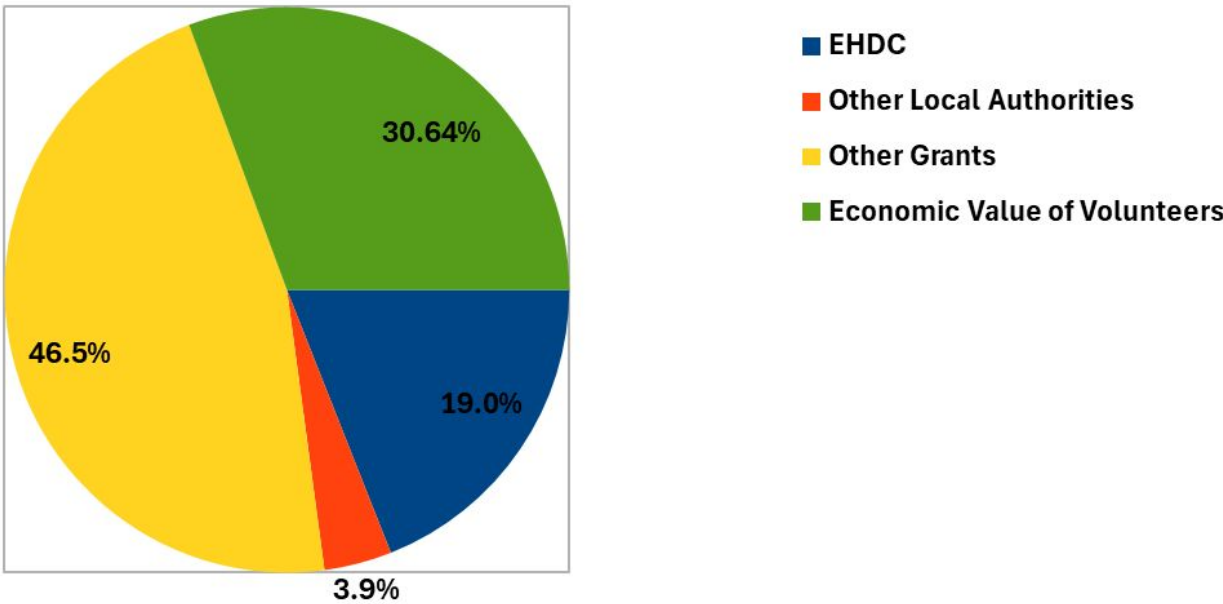


Financial Review

Sources of Income

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

Total Income Including Volunteers



Financial Review

Reserves Policy

1 Unrestricted and Trustee Designated Reserves

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

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

1.1 Contractual Commitments Reserve

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

1.2 Premise Reserves:

- **Petersfield**

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

- **Alton**

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

- **Bordon**

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

1.3 Equipment and IT Reserve

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

1.4 Development Reserve

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

1.5 Undesignated Reserves

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

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

Financial Review

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

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

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

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

Financial Review

Small Company Provisions

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

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



Paul Susans

Chair

Date: 20-11-2025

Statement of Financial Activities

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

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

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

Balance Sheet

Balance Sheet as at 31 March 2025

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

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

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

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

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

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

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



Paul Susans
Chair

Date: 20.11.2025

Statement of Cash Flows

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

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

Income

Income for the Year Ended 31 March 2025

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

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

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

Expenditure

Expenditure on charitable activities for the Year Ended 31 March 2025

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

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

Notes to the Financial Statements

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

1 Accounting Policies

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

1.1 Basis of accounting

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

1.2 Incoming Resources

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

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

1.3 Resources expended

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

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

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

1.4 Fixed Assets

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

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

All depreciation is calculated on a straight line basis.

1.5 Defined contribution pension schemes

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

Notes to the Financial Statements

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

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

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

Number of employees

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

	11	11
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Trustee Expenses and Remuneration

Trustee remuneration	0	0
Trustee expenses	0	0
	0	0

4. Taxation

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

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

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

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

Notes to the Financial Statements

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

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

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

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

Depreciation and impairments

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

Net Book Value

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

Notes to the Financial Statements

10. Outline Summary of Fund Movements

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

Notes to the Financial Statements

Basic financial instruments

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

12. Funds held as an agent

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

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

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

Respective responsibilities of Trustees and examiner

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

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

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

Basis of the independent examiner's statement

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

limited to those matters set out in the statement below.

Independent examiner's statement

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

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

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

have not been met; or

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

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



Date: 11/11/2025

Thank you to our supporters

Parish Councils

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

Special Thanks

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

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

District and County Councils

East Hampshire District Council
Hampshire County Council

Town Councils

Alton Town Council
Whitehill Town Council
Petersfield Town Council

Other organisations

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

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

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

Company number: 06694768
Charity number: 1129850