

CITIZENS ADVICE NEW FOREST

England & Wales · Charity number 1132425

Details

Other names	NEW FOREST CITIZENS ADVICE BUREAU, Citizens Advice New Forest
Status	Registered
Legal form	Charitable company
Company number	06983394
Registered	2009-11-03
Register	View on the Charity Commission register

Contact

Address
Citizens Advice New Forest
Lymington Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG

Phone 07743975512

Email co@canf.uk

Website www.newforestcab.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ARE TO PROMOTE ANY CHARITABLE PURPOSE FOR THE PUBLIC BENEFIT BY THE ADVANCEMENT OF EDUCATION, THE PROTECTION AND PRESERVATION OF HEALTH AND THE RELIEF OF POVERTY/ SICKNESS AND DISTRESS IN PARTICULAR, BUT WITHOUT LIMITATION, FOR THE BENEFIT OF THE COMMUNITY IN THE NEW FOREST AND SURROUNDING AREAS.

Activities: Advice Agency

Classification

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

Geography

- **Area of benefit:** THE NEW FOREST
- Dorset
- Hampshire
- Southampton City
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£747,238	£778,994	£293,705	30
2024-03-31	£649,786	£651,172	£325,461	29
2023-03-31	£499,053	£521,586	-	-
2022-03-31	£446,980	£427,524	-	-
2021-03-31	£429,221	£283,112	-	-

Trustees

Name	Role	Appointed
Joseph Jeremy Ogden	Chair	2020-12-03
ANTHONY SHEPHERD		2024-02-22
David McCartney		2025-05-15
Douglas William Brown		2026-05-21
Dr DIANNA SMITH		2023-05-11
Eden Francis Phillips		2026-03-12
Frances Harriet Turner		2025-05-15

Accounts

Company registration number: 06983394

Charity registration number: 1132425

Citizens Advice New Forest Ltd

(formerly known as New Forest Citizens Advice Bureau)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

SKS Westlake Clark Audit
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

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Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Reference and Administrative Details

Chair

J.J. Ogden

Chief Executive Officer

N Young (Appointed April 2023)

Trustees

G A Newman

J M Baldwin (Resigned February 2025)

P R H Jennison (Resigned September 2024)

J Kalathil (Resigned April 2024)

D Smith

D Moxon

A Shepherd

F M Barnes (Appointed November 2024)

S Schofield (Appointed August 2024) (Resigned February 2025)

D McCartney (Appointed May 2025)

F Turner (Appointed May 2025)

Secretary

F E Marsden

Principal Office

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG

The charity is incorporated in England and Wales.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Reference and Administrative Details

Company Registration Number 06983394

Charity Registration Number 1132425

Bankers Flagstone Group Ltd
1st Floor Clareville House
27 Oxendon Street
London
SW1Y 4EL

CAF Bank LTD
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Independent Examiner Moganarden Chelvanaigum FCCA
SKS Westlake Clark Audit
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report (Including Directors' Report)
For The Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Charitable Purpose and Mission

Citizens Advice New Forest exists to advance education, protect and preserve health, and relieve poverty, sickness, and distress—particularly within the New Forest and surrounding areas. Our mission is to provide free, confidential, impartial, and independent advice and information to empower individuals, influence social policy responsibly, and ensure no one suffers due to a lack of knowledge or inability to express their needs.

Strategic Goal

Our overarching goal is to deliver a sustainable, relevant, and accessible advice, information, and advocacy service for the people of the New Forest. This means continuously adapting our services to meet the evolving needs of our community.

Strategic Priorities (2023–2026)

Following trustee approval of our three-year strategic plan, we have identified four key priorities:

1. Expanding Services to Meet Community Needs

We aim to ensure that all residents of the New Forest can access our services in ways that suit them. This includes adapting our offerings to reflect the diversity of the local population and addressing any service gaps.

2. Strengthening Partnerships

Recognising that we cannot meet every need alone, we will collaborate with other charities, the NHS, local authorities, and community groups to connect clients with additional support.

3. Investing in Our People

Our staff and volunteers are our greatest asset. Over the next three years, we will invest in their development to maintain and enhance the quality of our advice services.

4. Ensuring Long-Term Sustainability

We are committed to building a resilient organisation capable of meeting growing demand. This includes strengthening our infrastructure and securing resources for the future.

In the year ending March 2025, Citizens Advice New Forest continued to deliver a high quality advice service and consistently maintained response rates above the national Citizens Advice average. The organisation undertook a strategic review of its service delivery model and transitioned to a new IT system to improve efficiency across the New Forest.

The charity also strengthened its internal capacity by building an effective leadership team, implementing a new structure to support succession planning, and investing in staff and volunteer development. Financial resilience was enhanced through diversification of funding sources, securing new project funding, and agreeing a three-year funding partnership with New Forest District Council.

Amid the ongoing cost of living crisis, demand remained high. We supported over 6,200 people with more than 20,200 issues, helping clients secure financial outcomes worth over £4 million.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)
Trustees' Report (Including Directors' Report)
For The Year Ended 31 March 2025

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the Charity during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The principal activity of Citizens Advice New Forest remains the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. In addition to general advice the following specialist services or projects were provided:

1. Money Advice

The Money and Pension Service (MaPs) Money advice team at CANF is made up of qualified or accredited money advisors and trainees. We help people, particularly those most in need, to improve their financial wellbeing and build a better, more confident future by providing a specialised debt advice service to individuals how and when they need it.

2. Macmillan

This service has been operational since 2009 and Citizens Advice New Forest have been part of the service since the start. HMCAS is a full Citizens Advice Service for people affected by cancer living or being treated in the geographical area of Hampshire, including Portsmouth, Southampton, and the Isle of Wight.

3. Home and Well

CANF delivers the Home & Well programme across the New Forest. The programme supports residents living in the forest as they return after a stay in hospital to ensure they have a comfortable home environment that will help them continue to recover and try to alleviate any risks that might lead them to relapse and return to hospital.

4. Energy Advice Project

CANF delivers the Energy Advice Programme (EAP) which provides one to one energy advice appointments to clients who are in or at risk of fuel poverty, often vulnerable and may be struggling to pay their bills. Energy advice includes advice on fuel options, tariffs, energy grants, as well energy efficiency advice, with the aim of reducing their bills.

5. National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Client

CANF have recruited, trained, employed and supervised four full time debt case workers who are delivering debt advice to vulnerable clients across Hampshire and the Isle of Wight. The case workers meet clients in settings comfortable to the clients, including home visits where necessary.

6. Financial Inclusion in Foodbanks

The aims of the project are to look at new ways to reduce people's reliance on foodbanks by tackling drivers of poverty, the cost of living, maximizing entitlement to generate income from social security benefits and to support them to manage their money. The programme is education centred on advice by a named Financial hardship support worker (FHSW) who is trained and employed by Citizens Advice New Forest (CANF) and based in Ringwood and Waterside Foodbanks

The primary purpose of this project is to support families and alleviate poverty, by providing one to one support for parents and families in the fields of welfare rights and budget management and housing advice then, if required, to signpost them to the CANF debt team who can help with debt reconciliation.

7. Digital Champions

The Digital Champion Programme aims to tackle digital exclusion by recruiting and training Digital Champion volunteers, who will support older people to improve their digital skills. The volunteers meet in community venues across the New Forest, including Ringwood, New Milton and Lymington libraries.

8. Household Support Fund

Hampshire residents, who would otherwise struggle with energy, food and water bills, can qualify for a grant from the Household Support Fund. This fund is specifically to help with energy bills. CANF administers the fund for residents living in the New Forest.

Citizens Advice New Forest Ltd
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Trustees' Report (Including Directors' Report)
For The Year Ended 31 March 2025

Advisory services have been provided by telephone, by email, through our Freephone Adviceline service (a telephone service via a single 0808 number). We have also delivered the National Citizens Advice Adviceline and webchat service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

The number of volunteers that were able to support our service increased to approximately 69 volunteers, all working flexibly from home and the office. They continued to provide an invaluable contribution, we estimate the value of this help at £500,000 in respect of the current year.

Achievements and Performance

During the year, Citizens Advice New Forest accomplished several key milestones that strengthened our service delivery and organisational resilience:

- Conducted a comprehensive review of how advice services are delivered across the New Forest to ensure they remain effective and responsive to local needs.
- Consistently maintained telephone and email response rates above the national Citizens Advice average.
- Successfully transitioned to a new IT system across all New Forest offices, enhancing operational efficiency and service coordination.
- Established a strong leadership team to drive the charity's growth and strategic development.
- Introduced a new organisational structure to support succession planning and long-term sustainability.
- Diversified our funding streams and secured new project-based funding to support service expansion.
- Secured a new three-year funding agreement with New Forest District Council, ensuring continued support for core services.
- Met all Key Performance Indicators (KPIs) associated with our funded projects, demonstrating accountability and impact.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report (Including Directors' Report)
For The Year Ended 31 March 2025

Structure, governance and management

Nature of governing document

The charity is governed by its Memorandum and Articles of Association. New Forest Citizens Advice Bureau was incorporated as a company limited by guarantee on 6 August 2009. The maximum liability of each member is limited to £1. At 31 March 2023 the company had 5 members (all of whom are also Directors).

New Forest Citizens Advice Bureau is a registered charity. The charity commenced operations on 1 April 2010.

During the financial year the trustees approved a change of name to Citizens Advice New Forest Ltd along with a new Memorandum and Articles of Association. This change took effect on 11th April 2023 at Companies House and is in the process of changing with the Charity Commission.

Recruitment and appointment of trustees

Trustees of the charity, who are also Directors of the Company, are elected from the local community and surrounding areas. A Nominations Committee, made up of Trustees, the Company Secretary and chaired by the Vice Chair is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair and Vice Chair. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction and training of trustees

Newly appointed Trustees are provided with a comprehensive programme for induction to Citizens Advice New Forest with access to training courses (where available) and mentoring by established trustees.

Organisational structure

Citizens Advice New Forest is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice New Forest and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of Directors' interests is maintained at our Registered Office.

Trustee Board evaluation

The Trustee Board reviews its performance every year. The evaluation is informal and typically involves individual Trustees completing a questionnaire followed by a group discussion to arrive at a consensus outcome. The evaluation is undertaken by reference to Section 5 of the Charity Governance Code for smaller charities and is also a requirement under the terms of our membership of the National Association of Citizens Advice Bureaux.

Relationships with related parties

Citizens Advice New Forest is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of the charity in order to fulfill its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Citizens Advice New Forest Ltd
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Trustees' Report (Including Directors' Report)
For The Year Ended 31 March 2025

Major risks and management of those risks

Citizens Advice New Forest has created a Risk Register which follows best practice guidance available from the Charity Commission. This identifies the major risks to which the charity is exposed, responsibilities and mitigation plans for all of them. This is monitored and updated regularly at meetings of the Board, ensuring that the charity continually manages its risk.

Citizens Advice New Forest has an Information Risk Policy which has been updated to reflect the most recent legislative requirements and is adequate for its purpose.

The Chief Officer is the Senior Information Risk Owner, supported by the Advice Services Managers, the Policy is overseen by a Trustee Lead. These roles provide a clear structure for the strategic governance and operational management of information risks within the charity. The Trustee Board is the Data Controller of all personal data that the charity processes and Joint Data Controller with Citizens Advice for all client information held on systems provided by Citizens Advice. The charity meets the requirements of the Data Protection Act 2018 and other regulatory requirements. It has implemented the introduction of compliance with the General Data Protection Regulation (Regulation (EU) 2016/679) [GDPR].

All staff are required to complete annually the Citizens Advice GDPR e-learning course. Trustees also complete this course. An IT Acceptable Use Policy has been issued to all staff.

Security breaches and near misses are reported to the Board with individual breaches considered and escalated as appropriate, dependent on their seriousness. During the reporting period there were no breaches identified which required the charity to inform or escalate a matter to Citizens Advice or the Information Commissioner's Office.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report (Including Directors' Report)
For The Year Ended 31 March 2025

Financial review

The Statement of Financial Activities showed net deficit of £31,756 (2024 – £1,386) for the year and reserves stand at £293,705 (2024 - £325,461). The financial position at the year revealed by the Balance Sheet on page 13 shows net current assets or working capital of £318,705 (2024 – £360,461).

Policy on reserves

Citizens Advice New Forest is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. During the year the Trustees assessed the risks associated with maintaining the existing client services and determined that reserves of £208,000 were required to maintain these services for the foreseeable future.

The Designation of Funds

Citizens Advice New Forest has designated funds from their reserves to invest in the future infrastructure of the charity. This will include a comprehensive review of the advice delivery model across the New Forest to ensure that it meets the needs of the community, as well as a significant upgrade of the information technology across the charity to comply with data protection legislation and cybersecurity requirements. The fund will also support the future estates strategy, which will evolve as leases on the current offices come to an end.

Principal funding sources

The Trustees extend their gratitude to New Forest District Council and the local Town and Parish Councils who continue to support the core operating capacity of the charity. The New Forest District Council provides the principal source of funding.

Additionally, specific funding was received from:

- National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Client
- Citizens Advice Hampshire in partnership with Macmillan Cancer Support for the provision of information and advice to people with cancer.
- The National Association of Citizens Advice Bureaux for Energy Best Deal Extra to provide advice on the best energy deals available.
- The National Association of Citizens Advice Bureaux for the Money and Pensions Service (MAPS) funded a debt advice project. Under this project the charity provides debt advice to members of the public requiring help with their debt problems.
- New Forest District Council discretionary grant for work with the Traveller community in the New Forest
- Home & Well - NHS referrals
- Ringwood and Waterside Foodbanks
- Stronger Together Across Ringwood and Fordingbridge

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment policy and objectives

As required in its Memorandum paragraph 4.19, in furtherance of its objects, and for no other purposes, the charity has the power to invest monies of the charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject nevertheless to such conditions and consents as may at the time be imposed or required by law.

The Trustees consider it appropriate to invest cash to achieve a return on that investment to further the aims of the charity. This will be done by seeking the best financial return within a level of risk considered acceptable to the Board.

Donated Facilities and Services

During the year, the charity has been provided with free use of two offices facilities at New Milton Town Hall by New Forest District Council. The facilities comprise two desks in the entrance area and two private offices for confidential discussions, used as a drop-in advice center.

In accordance with the Charities SORP (FRS 102), where the value of donated goods, facilities, or services cannot be measured reliably, they are not included in the Statement of Financial Activities. The trustees consider that the value of this donated space cannot be measured with sufficient reliability. However, the trustees are grateful for the continued support provided through this arrangement.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report (Including Directors' Report)
For The Year Ended 31 March 2025

Plans for future periods

Citizens Advice New Forest has identified the following strategic objectives to guide its development and ensure continued delivery of high-quality services to the community:

1. Project Development to Support Client Needs

We will continue to design and implement new projects that directly address the challenges faced by our clients, with a focus on improving financial resilience, access to services, and overall wellbeing.

2. Extension of Debt Advice Services for Vulnerable Clients

We aim to secure an extension of the National Lottery-funded Citizens Advice Hampshire Debt Advice project, which provides vital support to vulnerable individuals across Hampshire.

3. Maintaining High Standards of Remote Advice Delivery

Citizens Advice New Forest remains committed to sustaining telephone and email advice response rates above the national Citizens Advice average, ensuring timely and effective support for all clients.

4. Volunteer Recruitment and Development

Recognising the essential role of volunteers in service delivery, we will invest in recruitment, training, and development to enhance capacity and expand our specialist advice capabilities.

5. Funding Diversification and Project Investment

To strengthen financial sustainability, we will continue to diversify our funding base and actively pursue new project funding opportunities that align with our strategic goals and community needs.

6. Review of Employee Pay and Benefits

A comprehensive review of staff remuneration and benefits will be undertaken to ensure fairness, competitiveness, and alignment with sector standards, supporting staff retention and wellbeing.

7. Performance Monitoring and Accountability

We will maintain a strong focus on delivering against the key performance indicators set for all funded projects, ensuring transparency, impact measurement, and continuous improvement.

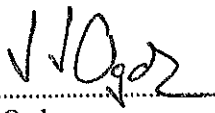
8. Embedding Outreach into Service Delivery

We will strengthen our outreach work by integrating it into our core service model, ensuring advice reaches individuals in community settings such as foodbanks, schools, and healthcare environments. This approach will help us engage with those who may face barriers to accessing traditional services and improve overall accessibility and impact.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006. The annual report

was approved by the trustees of the charity on 20/11/25 and signed on its behalf by:


J.J. Ogden
Chairman

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31ST MARCH, 2025

The trustees (who are also the directors of Citizens Advice New Forest for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

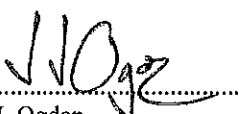
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees of the charity on 20/11/25 and signed on its behalf by:


.....
J.J. Ogden
Chairman

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Independent Examiner's Report to the trustees of Citizens Advice New Forest Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 12 to 24.

Respective responsibilities of trustees and examiner

As the charity's trustees of Citizens Advice New Forest Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Citizens Advice New Forest Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Citizens Advice New Forest Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Citizens Advice New Forest Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Moganardan Chelvanagum FCCA
SKS Westlake Clark Audit
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Date: 20 Feb 25

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Statement of Financial Activities for the Year Ended 31 March 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments					
Donations and legacies	3	243,232	354,323	597,555	520,160
Charitable activities	4	-	121,522	121,522	118,758
Other trading activities	5	9,878	2,144	12,022	-
Investment Income	6	16,139	-	16,139	10,868
Total Income		269,249	477,989	747,238	649,786
Expenditure on :					
Charitable Activities	7	227,022	551,972	778,994	651,172
Total Expenditure		227,022	551,972	778,994	651,172
Net income					
Transfer between funds		(65,102)	65,102	-	-
Net movement in funds		(22,875)	(8,881)	(31,756)	(1,386)
Reconciliation of funds					
Total funds brought forward		275,194	50,267	325,461	326,847
Total funds carried forward	17	252,319	41,386	293,705	325,461

Statement of Financial Activities - Comparative Data for the Year Ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments					
Donations and legacies	3	257,802	262,358	520,160	377,188
Charitable activities	4	-	118,758	118,758	118,388
Other trading activities	5	-	-	-	64
Investment Income	6	10,868	-	10,868	3,413
Total Income		268,670	381,116	649,786	499,053
Expenditure on :					
Charitable Activities	7	237,402	413,770	651,172	521,586
Total Expenditure		237,402	413,770	651,172	521,586
Net income		31,268	(32,654)	(1,386)	(22,532)
Transfer between funds		(44,205)	44,205	-	-
Net movement in funds		(12,937)	11,551	(1,386)	(22,533)
Reconciliation of funds					
Total funds brought forward		288,131	38,716	326,847	349,380
Total funds carried forward	17	275,194	50,267	325,461	326,847

All of the charity's activities derive from continuing operations.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	15,200	-
Current assets			
Debtors	14	87,484	42,108
Cash at bank and in hand		<u>268,042</u>	<u>352,772</u>
		355,526	394,880
Creditors: Amounts falling due within one year	15	<u>(52,021)</u>	<u>(34,419)</u>
Total Assets Less Current Liabilities		318,705	360,461
Provisions	16	<u>(25,000)</u>	<u>(35,000)</u>
Net assets		<u>293,705</u>	<u>325,461</u>
Funds of the charity:			
Restricted Income Funds			
Restricted Funds	18	41,386	50,267
Unrestricted Income Funds			
Unrestricted Funds	18	<u>252,319</u>	<u>275,195</u>
Total Funds		<u>293,705</u>	<u>325,461</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

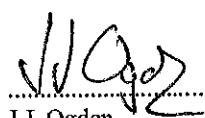
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20/11/25 and were signed on their behalf by:


.....
J.J. Ogden
Chairman

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation of accounts

Citizens Advice New Forest meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity's Financial Statements show net loss of £31,756 for the year and free reserves of £232,144 as at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated services have been recognised in the statement of financial activities as both incoming resources and resources expended valued at the standard retail price less the price actually paid.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits

Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Creditors and provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

3. Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	30,068	-	30,068	3,098
Government grants	213,164	-	213,164	254,704
Grant from other charities	-	354,323	354,323	262,358
	<u>243,232</u>	<u>354,323</u>	<u>597,555</u>	<u>520,160</u>

Grants and donations in 2024 totaling £520,160 was attributed to unrestricted funds of £257,802 and restricted funds of £109,991.

Donated Facilities / Donated Services

During the year, the charity has been provided with free use of two offices facilities at New Milton Town Hall by New Forest District Council. The facilities comprise two desks in the entrance area and two private offices for confidential discussions, used as a drop-in advice center.

In accordance with the Charities SORP (FRS 102), where the value of donated goods, facilities, or services cannot be measured reliably, they are not included in the Statement of Financial Activities. The trustees consider that the value of this donated space cannot be measured with sufficient reliability. However, the trustees are grateful for the continued support provided through this arrangement.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

4. Income from charitable activities

	Unrestricted funds	Restricted funds £	Total 2025 £	Total 2024 £
Grant	-	121,522	121,522	118,758
	-	121,522	121,522	118,758

Grants in 2025 totaling £121,522 (2024 - £118,758) was all attributed to restricted funds.

5. Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Other income from other trading activities	9,878	2,144	12,022	-
	9,878	2,144	12,022	-

Income from other trading activity in 2024 totaling £Nil was all attributed to restricted funds.

6. Investment income

	Unrestricted funds	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;				
Interest receivable on bank deposits	16,139	-	16,139	10,868
	16,139	-	16,139	10,868

Investment income in 2025 totaling £16,139 (2024 - £10,868) was all attributed to unrestricted funds.

7. Expenditure on charitable activities

	Activity support costs £	Total 2025 £	Total 2024 £
Advice giving;	778,994	778,994	651,172
	778,994	778,994	651,172

£227,022 (2024 - £237,402) of the above expenditure was attributable to unrestricted funds and £551,972 (2024 - £413,770) to restricted funds.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

8. Analysis of governance and support cost

Support costs allocated to charitable activities

	Advice giving	Governance costs	Total 2025	Total 2024
	£	£	£	£
Staff costs	651,051	-	651,051	527,366
Admin cost	39,106	-	39,106	43,683
Premises	46,767	-	46,767	48,004
Computer costs	25,958	-	25,958	14,048
Finance costs	166	-	166	701
Other support costs	12,973	-	12,973	13,196
Governance costs	-	2,973	2,973	4,174
	<u>776,021</u>	<u>2,973</u>	<u>778,994</u>	<u>651,172</u>

9. Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year no trustee was reimbursed expenses.

No trustees have received any other benefits from the charity during the year.

	2025	2024
	£	£
Staff costs during the year were:		
Wages and Salaries	578,070	468,306
Social security costs	35,990	23,780
Pension Costs	13,051	13,285
Other Staff costs	23,940	21,995
	<u>651,051</u>	<u>527,366</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	Number	Number
Managerial	8	8
Service delivery	22	21
	<u>30</u>	<u>29</u>

The key management personnel of the charity comprise the Chief officer.

The total employee benefits of the key management personnel of the charity were £53,110 (2024 - £45,614).

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

11. Independent examiner's remuneration

	2025	2024
	£	£
Examination of the financial statements	2,759	2,694
	<u>2,759</u>	<u>2,694</u>

12. Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

13. Tangible fixed assets

Cost	IT equipment
At 1 April 2024	-
Additions	<u>19,000</u>
At 31 March 2025	<u>19,000</u>
 Depreciation and impairment	
At 1 April 2024	-
Depreciation charged in the year	<u>3,800</u>
At 31 March 2025	<u>3,800</u>
 Carrying amount	
At 31 March 2025	<u>15,200</u>
 At 31 March 2024	<u>-</u>

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

14. Debtors

	2025	2024
	£	£
Other debtors	77,640	-
Prepayment	9,844	6,202
Accrued income	-	35,906
	<u>87,484</u>	<u>42,108</u>

15. Creditors: amounts falling due within one year

	2,025	2,024
	£	£
Other taxation and social security	11,703	9,670
Other creditors	30,464	14,057
Accruals	9,854	10,692
	<u>52,021</u>	<u>34,419</u>

16. Provisions

	Dilapidations	Total
	£	£
At 1 April 2024	35,000	35,000
Credited to the statement of recognised gains and losses	(10,000)	(10,000)
At 31 March 2025	<u>25,000</u>	<u>25,000</u>

The dilapidation provision is recognised in order to make good alterations to leased premises at the end of the lease term.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Commitments

Other financial commitments

Lease commitments

The total amount of other financial commitments not provided in the financial statements was £57,312 (2024 - £89,186).

Breakdown of above:

Due within 1 year: £29,192 (2024 - £31,874)

Due between 1 to 5 years: £28,120 (2024 - £57,312)

Due beyond 5 years: £Nil (2024 - £Nil)

18 Funds

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General Unrestricted Fund	275,193	269,249	(227,023)	(65,102)	252,319
Total unrestricted funds	275,193	269,249	(227,023)	(65,102)	252,319
Restricted funds					
Macmillan	-	36,056	(45,180)	9,124	-
Larder HUB Grant	4,428	-	-	(4,428)	-
Restorative Justice	600	-	-	(600)	-
BAP	7,704	38,951	(30,285)	-	8,666
Ringwood Food Grant	7,139	-	-	(7,139)	-
Help to Claim Universal Credit	64	-	-	(64)	-
Home & Well	1,725	6,405	-	-	6,430
MaPS	20,700	87,610	(86,310)	-	22,000
Help To Claim Phone & Webchat	5,028	-	-	(5,028)	-
National Lottery Citizens Advice	-	192,443	(226,883)	34,440	-
NF Campaigns Manager	-	42,172	(60,723)	18,551	-
Financial Inclusion	-	38,337	(52,651)	14,314	-
HAF Signposting	1,018	-	-	(1,018)	-
Sovereign	8,931	-	-	(8,931)	-
School Inclusion	2,334	24,884	(43,099)	15,881	-
Energy Reach Community Project	-	11,131	(6,841)	-	4,290
Total Restricted funds	50,267	477,989	(551,972)	65,102	41,386
Total funds	325,460	747,238	(778,995)	-	293,705

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

Restricted Reserve transfer to General Unrestricted Fund:

A review of projects was carried out at the year-end which identified and confirmed expenditure had been incurred in prior years, from the General Unrestricted Fund, for the undernoted projects. As this expenditure relates to previous year end accounts, the 2024/25 accounts show a transfer has been made from Restricted Reserves to General Unrestricted Fund for the following:

Larder HUB Grant – (£4,428) Providing Larder hubs.

Restorative Justice – (£600) Provided training and display of literature on the Restorative Justice Scheme offered by the Office of the Police and Crime Commissioner.

Ringwood Food Grant – (£7,139) Supporting Ringwood Foodbank.

Help to Claim Universal Credit – (£64) Project set up between National Citizens Advice and the DWP to help clients with Universal Credit online applications and offer support.

Help To Claim Phone & Webchat – (£5,028) The delivery of Help to Claim Universal Credit via face-to-face support (including outreach) as well as webchat and phone support to increase accessibility

HAF Signposting – (£1,018) Supporting Holiday Activities and Food Grant program by issuing Z cards.

Sovereign – (£8,931) Grant for receiving referrals from Sovereign Housing for debt clients in the New Forest Area.

Funds - Comparative Data for the Year Ended 31 March 2024

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General					
Unrestricted Income Fund	288,131	268,670	(237,403)	(44,205)	275,193
Restricted funds					
Macmillan	-	32,831	(37,360)	4,529	-
Larder HUB Grant	5,026	8,000	(8,598)	-	4,428
NFDC Debt Supervisor	2,946	17,500	(21,704)	1,257	-
Restorative Justice	600	-	-	-	600
EAP	-	18,188	(30,771)	12,584	-
Ringwood Food Grant	7,139	-	-	-	7,139
Help to Claim Universal Credit	64	-	-	-	64
Home & Well	25	-	-	-	25
MaPS	7,938	85,927	(73,165)	-	20,700
Help To Claim Phone & Webchat	5,028	-	-	-	5,028
National Lottery Citizens Advice	-	115,699	(125,622)	9,923	-
NF Campaigns Manager	-	50,427	(58,544)	8,117	-
Financial Inclusion	-	37,545	(45,340)	7,795	-
HAF Signposting	1,018	-	-	-	1,018
Sovereign	8,931	-	-	-	8,931
School Inclusion	-	15,000	(12,666)	-	2,334
Total Restricted funds	38,715	381,116	(413,770)	44,205	50,267
Total funds	326,846	649,786	(651,173)	-	325,459

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied and remain current, are as follows:

Macmillan - Relates to a specific project set up between Citizens Advice Hampshire and Macmillan Cancer Support to provide advice to meet the needs of those affected by cancer.

EAP – Deliver energy advice enabling more clients to be supported with energy issues such as: switching/tariffs, energy bills, fuel bill renegotiation, access to grants, smart meters and support to be an active energy consumer.

Home and Well - An ongoing grant. To provide advice to NHS referrals, on priority service registering.

MaPS - Funding for trainee debt adviser for MaPS provision.

National Lottery Citizens Advice - Provide debt advice to vulnerable clients.

NF Campaigns Manager - Supporting and implementing development of the Poverty Action Plan across the new Forest.

Financial Inclusion - Outreach work in conjunction with food larders and Trussel trust.

School Inclusion – School will identify families as potential clients and these clients will be provided with advice and guidance on welfare rights, budget management and housing advice.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2025

19. Analysis of net assets between fund

	Unrestricted funds	Restricted funds	Total funds at 31 March 2025
	£	£	£
Tangible assets	15,200	-	15,200
Current Assets	314,140	41,386	355,526
Current Liabilities	(52,021)	-	(52,021)
Provisions	(25,000)	-	(25,000)
Total net assets	<u>252,319</u>	<u>41,386</u>	<u>293,705</u>

	Unrestricted funds	Restricted funds	Total funds at 31 March 2024
	£	£	£
Current Assets	344,613	50,267	394,880
Current Liabilities	(34,419)	-	(34,419)
Provisions	(35,000)	-	(35,000)
Total net assets	<u>275,194</u>	<u>50,267</u>	<u>325,461</u>

20. Share capital

The company is limited by guarantee and does not have a share capital divided by shares.

21. Related party transactions

There were no related party transactions during the year (2024 - £Nil).

Accounts

Company registration number: 06983394

Charity registration number: 1132425

Citizens Advice New Forest Ltd

(formerly known as New Forest Citizens Advice Bureau)

(A company limited by

guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

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Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Reference and Administrative Details

Chair

J.J. Ogden

Chief Officer

J McMahon (Interim Chief Officer)

N Young (Appointed April 2023)

Trustees

L G Miles (Resigned November 2023)

G A

Newman J M

Baldwin

P R H Jennison

J Kalathil (Appointed May 2023)

D Smith (Appointed May 2023)

D Moxon (Appointed February 2024)

A Shepherd (Appointed February 2024)

Secretary

F E Marsden

Principal Office

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG

The charity is incorporated in England and Wales.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Reference and Administrative Details

<i>Company Registration Number</i>	06983394
<i>Charity Registration Number</i>	1132425
<i>Bankers</i>	Flagstone Group Ltd 1st Floor Clareville House 27 Oxendon Street London SW1Y 4EL CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling, Kent ME19 4JQ Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW
<i>Independent Examiner</i>	Westlake Clark Audit LLP 7 Lynwood Court Priestlands Place Lymington Hampshire SO41 9GA

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and Activities

Objects and Aims

The charity's objects are to promote any charitable purpose by advancing education, protecting and preserving health, and relieving poverty, sickness, and distress, particularly, but not limited to, benefiting the community in the New Forest and surrounding areas. Citizens Advice New Forest aims to provide free, confidential, impartial, and independent advice and information for the benefit of the local community, to influence the development of social policies and services responsibly, and to ensure individuals do not suffer due to a lack of knowledge or an inability to express their needs effectively.

Our strategic goal is:

Deliver a sustainable advice, information, and advocacy service that is relevant and accessible to the people of the New Forest. This means ensuring that Citizens Advice New Forest can continually adapt its services to meet the community's demands.

The trustees approved a new three-year strategic plan for 2023–2026, and the following strategic priorities were agreed upon to support the strategic goal:

Building our services to meet the needs of the community

We want to ensure that everyone living in the New Forest can access our services in a way that meets their needs. To deliver this, we will ensure that we reflect the demands of the diverse communities in the New Forest. Where there are gaps in our services, we will adapt to meet those needs.

Working with our partners to develop the support offered to the people of the New Forest

We recognise that we can't offer all the support someone might need. So, we will work with our clients to identify any services that might help and seek new partnerships with other charities, the NHS, local authorities, and community groups to fill those gaps.

Growing our people's (staff and volunteers) skills and knowledge to continue delivering high-quality advice

Our staff and volunteers are our strongest assets, and we need to harness their skills and knowledge to deliver a high-quality advice service continually. Over the next three years, we will invest in our staff and volunteers to build on their experience.

Creating a sustainable organisation for the future

Citizens Advice New Forest's volunteers, trustees, and staff are committed to providing the people of the New Forest with high-quality advice. Over the next three years, we'll invest in building a sustainable charity that can meet the growing needs of our community.

In the year ending March 2024, we fully reopened our advice services following the pandemic, delivering face-to-face services in our five offices across the New Forest, alongside our telephone and email service. In April 2023, we welcomed our new Chief Officer, Neill Young, to lead CANF. In July 2023, CANF undertook its Leadership Self-Assessment audit as part of its membership in National Citizens Advice and met all the criteria. The successful audit outcome led to CANF having its Advice Quality Standard accreditation renewed for another three years.

As the cost of living crisis continued, demand for CANF's advice services remained high in 2023/24. During the year, CANF supported more than 6,500 people with over 19,250 issues, enabling clients to claim outcomes worth over £1 million. It is estimated that CANF saves the government and public services over £2 million annually through the advice service it delivers to the community.

Public Benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the charity during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The principal activity of Citizens Advice New Forest remains the provision of free, confidential, independent, and impartial advice, information, and counsel for the public. In addition to general advice, the following specialist services or projects were provided:

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

1. Money Advice

The Money and Pension Service (MaPS) Money Advice team at CANF comprises qualified or accredited money advisers and trainees. We help people, particularly those most in need, to improve their financial well-being and build a better, more confident future by providing specialised debt advice when they need it.

2. Macmillan

This service has been operational since 2009, and Citizens Advice New Forest has been part of it from the start. HMCAS is a full Citizens Advice service for people affected by cancer living or being treated in Hampshire, including Portsmouth, Southampton, and the Isle of Wight.

3. Home and Well

CANF delivers the Home & Well programme across the New Forest. The programme supports residents returning home after a hospital stay to ensure they have a comfortable environment that helps them recover and reduces the risk of relapse and readmission.

4. Energy Advice Project

CANF delivers the Energy Advice Programme (EAP), which provides one-to-one energy advice appointments to clients who are in or at risk of fuel poverty, often vulnerable, and may struggle to pay their bills. Energy advice includes information on fuel options, tariffs, energy grants, and energy efficiency, aiming to reduce bills.

5. National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Clients

CANF has recruited, trained, employed, and supervised four full-time debt case workers who provide debt advice to vulnerable clients across Hampshire and the Isle of Wight. The case workers meet clients in settings comfortable to them, including home visits when necessary.

6. Financial Inclusion in Foodbanks

The project aims to find new ways to reduce people's reliance on foodbanks by addressing drivers of poverty, the cost of living, maximising entitlement to social security benefits, and supporting them in managing their money. The programme is education-centered, with advice provided by a named Financial Hardship Support Worker (FHSW), trained and employed by Citizens Advice New Forest (CANF) and based in Ringwood and Waterside Foodbanks.

The primary purpose of this project is to support families and alleviate poverty by providing one-to-one support for parents and families in welfare rights, budget management, and housing advice, and, if necessary, to refer them to the CANF debt team for debt reconciliation assistance.

7. Financial Inclusion in Schools

The project is designed to work with families at eight local schools across Ringwood and Fordingbridge. Working directly in the schools, the financial inclusion adviser engages with families who may not actively seek advice or fully understand the support available from CANF and other local organisations. The project provides tailored advice on income maximisation, debt management, budgeting, and access to local grants and services.

8. Household Support Fund

Hampshire residents who would otherwise struggle with energy, food, and water bills can qualify for a grant from the Household Support Fund. This fund specifically helps with energy bills, and CANF administers the fund for residents living in the New Forest.

Advisory services have been provided by telephone, email, and through our Freephone Adviceline service (a telephone service via a single 0808 number). We have also delivered the National Citizens Advice Adviceline and webchat service. The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011, having due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of Volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

The number of volunteers that were able to support our service increased to approximately 65 volunteers, all working flexibly from home and the office. They continued to provide an invaluable contribution, and we estimate the value of this help at £444,000 for the current year.

Achievements and Performance

The key achievements in the year were:

- Appointed a new Project Operations Manager to support our contracted work.
- Maintained telephone and email advice response rates above the national Citizens Advice average.
- Successfully achieved the Leadership Self-Assessment and the Advice Quality Standard.
- Appointed a new IT provider to support the charity.
- Introduced a new Leadership Team to support the management of the charity.
- Developed a new structure to support succession planning.
- Diversified the funding base and attracted project funding.
- Successfully delivering a School Financial Inclusion Project.

Structure, governance and management

Nature of governing document

The charity is governed by its Memorandum and Articles of Association. New Forest Citizens Advice Bureau was incorporated as a company limited by guarantee on 6 August 2009. The maximum liability of each member is limited to £1. At 31 March 2023 the company had 5 members (all of whom are also Directors).

New Forest Citizens Advice Bureau is a registered charity. The charity commenced operations on 1 April 2010.

During the financial year the trustees approved a change of name to Citizens Advice New Forest Ltd along with a new Memorandum and Articles of Association. This change took effect on 11th April 2023 at Companies House and is in the process of changing with the Charity Commission.

Recruitment and appointment of trustees

Trustees of the charity, who are also Directors of the Company, are elected from the local community and surrounding areas. A Nominations Committee, made up of Trustees, is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair and Vice Chair. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction and training of trustees

Newly appointed Trustees are provided with a comprehensive programme for induction to Citizens Advice New Forest with access to training courses (where available) and mentoring by established trustees.

Organisational structure

Citizens Advice New Forest is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice New Forest and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of Directors' interests is maintained at our Registered Office.

Trustee Board evaluation

The Trustee Board reviews its performance every year. The evaluation is informal and typically involves individual Trustees completing a questionnaire followed by a group discussion to arrive at a consensus outcome. The evaluation is undertaken by reference to Section 5 of the Charity Governance Code for smaller charities and is also a requirement under the terms of our membership of the National Association of Citizens Advice Bureau.

Relationships with related parties

Citizens Advice New Forest is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureau, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of the charity in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

Major risks and management of those risks

Citizens Advice New Forest has created a Risk Register which follows best practice guidance available from the Charity Commission. This identifies the major risks to which the charity is exposed, responsibilities and mitigation plans for all of them. This is monitored and updated regularly at meetings of the Board, ensuring that the charity continually manages its risk.

Citizens Advice New Forest has an Information Risk Policy which has been updated to reflect the most recent legislative requirements and is adequate for its purpose.

The Chief Officer is the Senior Information Risk Owner, supported by the Advice Services Managers, the Policy is overseen by a Trustee Lead. These roles provide a clear structure for the strategic governance and operational management of information risks within the charity. The Trustee Board is the Data Controller of all personal data that the charity processes and Joint Data Controller with Citizens Advice for all client information held on systems provided by Citizens Advice. The charity meets the requirements of the Data Protection Act 2018 and other regulatory requirements. It has implemented the introduction of compliance with the General Data Protection Regulation (Regulation (EU) 2016/679) [GDPR].

All staff are required to complete annually the Citizens Advice GDPR e-learning course. Trustees also complete this course. An IT Acceptable Use Policy has been issued to all staff.

Security breaches and near misses are reported to the Board with individual breaches considered and escalated as appropriate, dependent on their seriousness. During the reporting period there were no breaches identified which required the charity to inform or escalate a matter to Citizens Advice or the Information Commissioner's Office.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

Financial review

The Statement of Financial Activities showed net deficit of £1,386 (2023 – £22,533) for the year and reserves stand at £325,461 (2023 - £326,847). The financial position at the year revealed by the Balance Sheet on page 13 shows net current assets or working capital of £360,461 (2023 – £361,847).

Policy on reserves

Citizens Advice New Forest is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. During the year the Trustees assessed the risks associated with maintaining the existing client services and determined that reserves of £170,000 were required to maintain these services for the foreseeable future.

The Designation of Funds

Citizens Advice New Forest has designated funds from their reserves to invest in the future infrastructure of the charity. This will include a comprehensive review of the advice delivery model across the New Forest to ensure that it meets the needs of the community, as well as a significant upgrade of the information technology across the charity to comply with data protection legislation and cybersecurity requirements. The fund will also support the future estates strategy, which will evolve as leases on the current offices come to an end.

Principal funding sources

The Trustees extend their gratitude to New Forest District Council and the local Town and Parish Councils who continue to support the core operating capacity of the charity. The New Forest District Council provides the principal source of funding.

Additionally, specific funding was received from:

- National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Client
- Citizens Advice Hampshire in partnership with Macmillan Cancer Support for the provision of information and advice to people with cancer.
- The National Association of Citizens Advice Bureau for Energy Best Deal Extra to provide advice on the best energy deals available.
- The National Association of Citizens Advice Bureau for the Money and Pensions Service (MAPS) funded a debt advice project. Under this project the charity provides debt advice to members of the public requiring help with their debt problems.
- New Forest District Council discretionary grant for work with the Traveler community in the New Forest
- Home & Well - NHS referrals
- Ringwood and Waterside Foodbanks

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment policy and objectives

As required in its Memorandum paragraph 4.19, in furtherance of its objects, and for no other purposes, the charity has the power to invest monies of the charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject nevertheless to such conditions and consents as may at the time be imposed or required by law.

The Trustees consider it appropriate to invest cash to achieve a return on that investment to further the aims of the charity. This will be done by seeking the best financial return within a level of risk considered acceptable to the Board.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

Plans for future periods

Key objectives for the future include:-

1. To invest in an IT upgrade for the charity
2. To undertake and implement a review of the advice delivery model
3. To implement the second year of our three year strategy
4. To Deliver on the target outcomes for the National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Clients
5. To maintain the telephone and email advice response rates to levels above national CA average
6. To recruit and develop our volunteers
7. To diversify the funding base and attract project funding.
8. To review CANF's organisational structure to ensure it is fit for purpose
9. To continue to deliver against key performance indicators for our projects.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on.....and signed on its behalf by:

.....
J.J. Ogden
Chair

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on.....and signed on its behalf by:

.....
J.J. Ogden
Chairman

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Independent Examiner's Report to the trustees of Citizens Advice New Forest Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of Citizens Advice New Forest Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Citizens Advice New Forest Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Citizens Advice New Forest Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Citizens Advice New Forest Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
Moganarden Pillay Chelvanaigum FCCA
Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Date:.....

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Statement of Financial Activities for the Year Ended 31 March 2024
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income and endowments					
Donations and legacies	3	257,802	262,358	520,160	377,188
Charitable activities	4	-	118,758	118,758	118,388
Other trading activities	5	-	-	-	64
Investment Income	6	10,868	-	10,868	3,413
Total Income		268,670	381,116	649,786	499,053
Expenditure on :					
Charitable Activities	7	237,402	413,770	651,172	521,586
Total Expenditure		237,402	413,770	651,172	521,586
Net income		31,268	(32,654)	(1,386)	(22,532)
Transfer between funds		(44,205)	44,205	-	-
Net movement in funds		(12,937)	11,551	(1,386)	(22,533)
Reconciliation of funds					
Total funds brought forward		288,131	38,716	326,847	349,380
Total funds carried forward	17	275,194	50,267	325,461	326,847

Statement of Financial Activities - Comparative Data for the Year Ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments					
Donations and legacies	3	267,197	109,991	377,188	325,625
Charitable activities	4	-	118,388	118,388	120,681
Other trading activities	5	-	64	64	75
Investment Income	6	3,413	-	3,413	599
Total Income		270,610	228,443	499,053	446,980
Expenditure on :					
Charitable Activities	7	(283,488)	(238,098)	(521,586)	(427,524)
Total Expenditure		(283,488)	(238,098)	(521,586)	(427,524)
Net income		(12,878)	(9,655)	(22,533)	19,456
Transfer between funds		(17,509)	17,509	-	-
Net movement in funds		(30,387)	7,854	(22,533)	19,456
Reconciliation of funds					
Total funds brought forward		318,518	30,862	349,380	329,924
Total funds carried forward	17	288,131	38,716	326,847	349,380

All of the charity's activities derive from continuing operations.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

(Registration number: 06983394)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	13	42,108	26,586
Cash at bank and in hand		352,772	405,352
		394,880	431,938
Creditors: Amounts falling due within one year	14	(34,419)	(70,091)
Total Assets Less Current Liabilities		360,461	361,847
Provisions	15	(35,000)	(35,000)
Net assets		325,461	326,847
Funds of the charity:			
Restricted Income Funds			
Restricted Funds	17	50,267	38,716
Unrestricted Income Funds			
Unrestricted Funds	17	275,194	288,131
Total Funds		325,461	326,847

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on.....and were signed on their behalf by:

.....
J.J. Ogden
Chairman

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation of accounts

New Forest Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity's Financial Statements show net loss of £1,386 for the year and free reserves of £275,194 as at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated services have been recognised in the statement of financial activities as both incoming resources and resources expended valued at the standard retail price less the price actually paid.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits

Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Creditors and provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	3,098	-	3,098	4,416
Donations and legacies;				
Government grants	254,704	-	254,704	262,781
Grant from other charities	-	262,358	262,358	109,991
	<u>257,802</u>	<u>262,358</u>	<u>520,160</u>	<u>377,188</u>

Grants and donations in 2023 totalling £377,188 was attributed to unrestricted funds of £267,197 and restricted funds of £109,991.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Income from charitable activities

	Restricted funds	Total 2024	Total 2023
	£	£	£
Grant	118,758	118,758	118,388

Grants in 2023 totalling £118,388 was all attributed to restricted funds.

5 Income from other trading activities

	Unrestricted funds	Total 2024	Total 2023
	£	£	£
Other income from other trading activities	-	-	64

Income from other trading activity in 2023 totaling £64 was all attributed to restricted funds.

6 Investment income

	Unrestricted funds	Total 2024	Total 2023
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	10,868	10,868	3,413

Investment income in 2023 totalling £3,413 was all attributed to unrestricted funds.

7 Expenditure on charitable activities

	Activity support costs	Total 2024	Total 2023
	£	£	£
Advice giving;	651,172	651,172	521,586

£237,402 (2023 - £283,488) of the above expenditure was attributable to unrestricted funds and £413,770 (2023 - £238,098) to restricted funds.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Analysis of governance and support cost

Support costs allocated to charitable activities

	Advice giving £	Governance costs £	Total 2024 £	Total 2023 £
Staff costs	527,366	-	527,366	400,241
Admin cost	43,683	-	43,683	41,341
Premises	48,004	-	48,004	52,800
Computer costs	14,048	-	14,048	11,278
Finance costs	701	-	701	416
Other support costs	13,196	-	13,196	12,945
Governance costs	-	4,174	4,174	2,565
	<u>646,998</u>	<u>4,174</u>	<u>651,172</u>	<u>521,586</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year no trustee was reimbursed expenses.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows

	2024 £	2023 £
Staff costs during the year were:		
Wages and Salaries	468,306	347,428
Social security costs	23,780	20,627
Pension Costs	13,285	12,537
Other Staff costs	21,995	19,649
	<u>527,366</u>	<u>400,241</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Managerial	8	3
Service delivery	21	15
	<u>29</u>	<u>18</u>

No employee received emoluments of more than £60,000 during the year.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

The key management personnel of the charity comprise the Chief officer.

The total employee benefits of the key management personnel of the charity were £45,614 (2023 - £45,388).

11 Independent examiner's remuneration

	2024	2023
	£	£
Examination of the financial statements	2,694	2,496

12 Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

13 Debtors

	2024	2023
	£	£
Prepayment	6,202	6,141
Accrued income	35,906	20,445
	<u>42,108</u>	<u>26,586</u>

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	9,670	4,500
Other creditors	14,057	56,197
Accruals	10,692	9,394
	<u>34,419</u>	<u>70,091</u>

15 Provisions

	Dilapidations	Total
	£	£
At 1 April 2023	35,000	35,000
Credited to the statement of recognised gains and losses	-	-
At 31 March 2024	<u>35,000</u>	<u>35,000</u>

The dilapidation provision is recognised in order to make good alterations to leased premises at the end of the lease term.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Commitments

Other financial commitments

Lease commitments

The total amount of other financial commitments not provided in the financial statements was £89,186 (2023 - £135,406).

Breakdown of above:

Due within 1 year: £31,874 (2023 - £31,726)

Due between 1 to 5 years: £57,312 (2023 - £103,680)

Due beyond 5 years: £Nil (2023 - £Nil)

17 Funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General					
Unrestricted Income Fund	288,131	268,670	(237,403)	(44,205)	275,192
Restricted funds					
Macmillan	-	32,831	(37,360)	4,529	-
Larder HUB Grant	5,026	8,000	(8,598)	-	4,428
NFDC Debt Supervisor	2,946	17,500	(21,704)	1,258	-
Restorative Justice	600	-	-	-	600
EAP	-	18,188	(30,771)	12,583	-
Ringwood Food Grant	7,139	-	-	-	7,139
Help to Claim Universal Credit	64	-	-	-	64
Home & Well	25	-	-	-	25
MaPS	7,938	85,927	(73,165)	-	20,700
Help To Claim Phone & Webchat	5,028	-	-	-	5,028
National Lottery Citizens Advice	-	115,699	(125,622)	9,923	-
NF Campaigns Manager	-	50,427	(58,544)	8,117	-
Financial Inclusion	-	37,545	(45,340)	7,795	-
HIWCF Charles Burnett	-	-	-	-	-
HAF Signposting	1,018	-	-	-	1,018
Sovereign	8,931	-	-	-	8,931
School Inclusion	-	15,000	(12,666)	-	2,334
Total Restricted funds	38,716	381,116	(413,770)	44,205	50,268
Total funds	326,847	649,786	(651,174)	-	325,460

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

Funds - Comparative Data for the Year Ended 31 March 2023

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted funds					
General					
Unrestricted Income Fund	318,518	270,610	(283,488)	(17,509)	288,131
Restricted funds					
Macmillan	-	29,265	(36,858)	7,593	-
Larder HUB Grant	-	14,130.71	(9,105)	-	5,026
NFDC Debt Supervisor	-	17,500	(14,554)	-	2,946
Restorative Justice	600	-	-	-	600
Ringwood Food Grant	5,023	2,172	(55)	-	7,140
Help to Claim Universal Credit	-	-	64	-	64
Home & Well	25	-	-	-	25
MaPS	11,255	89,123	(92,440)	-	7,938
Help To Claim Phone & Webchat	5,028	-	-	-	5,028
National Lottery Citizens Advice	-	6,596	(6,596)	-	-
NF Campaigns Manager	-	25,475	(29,866)	4,391	-
Financial Inclusion	-	19,321	(21,508)	2,187	-
HIWCF Charles Burnett	-	20,000	(23,338)	3,338	-
HAF Signposting	-	4,796	(3,778)	-	1,018
Sovereign	8,931	-	-	-	8,931
Total Restricted funds	30,862	228,379	(238,034)	17,509	38,716
Total funds	349,380	498,989	(521,522)	-	326,847

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

Macmillan - Relates to a specific project set up between Citizens Advice Hampshire and Macmillan Cancer Support to provide advice to meet the needs of those affected by cancer.

Help to Claim Universal Credit - 12 month project set up between National Citizens Advice and the DWP to help clients with Universal Credit online applications and offer support until the first payments.

MASDAP (Money and Pensions Service Debt Advice Project) - Project between National Citizens Advice and the Money and Pensions Service to help clients with debt advice.

Bury Brickfield - Additional funding was awarded by NFDC to fund a 12 week outreach programme at Bury Brickfield Traveller site in Marchwood. An experienced case worker went once a week to engage with residents living on the site and help them access support and advice.

HAF Outreach - Funding from Hampshire County Council enabled CANF to attend holiday play schemes at different locations throughout the forest over Summer 2021.

UoS cost of living project - CANF administered the funding for a joint project with NFDC, New Forest foodbanks, Community First and Youth & Family Matters who all contributed to the Cost of Living research report carried out on behalf of the steering group by researchers from Southampton University.

Restorative Justice - This fund has now been completed. The grant provided training and display of literature on the Restorative Justice Scheme offered by the Office of the Police and Crime Commissioner.

Sovereign - This grant has now been completed. Grant for receiving referrals from Sovereign Housing for debt clients in the New Forest Area.

Larder HUB Grant - Providing Larder hubs.

NFDC Debt Supervisor - Providing supervision and reporting of debt team both volunteers and staff

Ringwood Food Grant - Supporting Ringwood Foodbank.

MaPS - Funding for trainee debt adviser for MaPS provision.

Help To Claim Phone & Webchat - Fund now closed.

National Lottery Citizens Advice - Provide debt advice to vulnerable clients.

NF Campaigns Manager - Supporting and implementing development of the Poverty Action Plan across the new Forest.

Financial Inclusion - Outreach work in conjunction with food larders and Trussel trust.

HIWCF Charles Burnett - Outreach work in conjunction with food larders.

HAF Signposting - Supporting Holiday Activities and Food Grant programme by issuing Z cards.

Home and Well - An ongoing grant. To provide advice to NHS referrals, on priority service registering.

EAP – Deliver energy advice enabling more clients to be supported with energy issues such as: switching/tariffs, energy bills, fuel bill renegotiation, access to grants, smart meters and support to be an active energy consumer.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2024

School Inclusion – School will identify families as potential clients and these clients will be provided with advice and guidance on welfare rights, budget management and housing advice.

18 Analysis of net assets between fund

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2024 £
Current Assets	344,613	50,267	394,880
Current Liabilities	(34,419)	-	(34,419)
Provisions	(35,000)	-	(35,000)
Total net assets	<u>275,194</u>	<u>50,267</u>	<u>325,461</u>

	Unrestricted funds £	Restricted funds £	Total funds at 31 March 2023 £
Current Assets	393,222	38,716	431,938
Current Liabilities	(70,091)	-	(70,091)
Provisions	(35,000)	-	(35,000)
Total net assets	<u>288,131</u>	<u>38,716</u>	<u>326,847</u>

19 Share capital

The company is limited by guarantee and does not have a share capital divided by shares.

20 Related party transactions

There were no related party transactions during the year (2023 - £Nil).

Accounts

Company registration number: 06983394

Charity registration number: 1132425

Citizens Advice New Forest Ltd

(formerly known as New Forest Citizens Advice Bureau)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

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Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Reference and Administrative Details

Chair

J.J. Ogden

Chief Officer

A Talbot (Resigned December 2022)
J McMahon (Interim Chief Officer)
N Young (Appointed April 2023)

Trustees

L G Miles
G A Newman
J M Baldwin
P R H Jennison
J Kalathil (Appointed May 2023)
D Smith (Appointed May 2023)

Secretary

F E Marsden

Principal Office

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG

The charity is incorporated in England and Wales.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Reference and Administrative Details

Company Registration Number 06983394

Charity Registration Number 1132425

Bankers

Flagstone Group Ltd
1st Floor Clareville House
27 Oxendon Street
London
SW1Y 4EL

CAF Bank Ltd
25 Kings Hill Avenue,
Kings Hill
West Malling, Kent
ME19 4JQ

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Independent Examiner

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The charity's objects are to promote any charitable purpose by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in the New Forest and surrounding areas.

Citizens Advice New Forest aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

Our strategic goal is-

Everyone in the New Forest area will be able to access free advice to find a way forward, supported by a strong, representative and influential Citizens Advice New Forest; providing our services through multiple digital channels and enabling personal face-to-face involvement with clients at community supported premises, championing equality and diversity while challenging discrimination.

The Trustees also approved the following strategic priorities to support the strategic goal -

Delivery - Centralise management, information, communication and technology. Secure community supported facilities at locations where the service is needed on an outreach basis to meet a growing demand.

Finance - Secure long-term grant-aid arrangements, increasing funded project activities and local fund-raising, to sustain and develop the service to meet client needs.

People - Recruit and retain volunteers and provide them with high quality training and supervision for delivering the service. Employ skilled staff and develop them for the roles required to manage a high-quality service.

Research & Campaigns - Expand research and campaigning activities to identify and address social and economic issues impacting upon the lives of New Forest residents.

Partnership - Work collaboratively with others to improve the client experience and their access to the best advice and support outcomes.

Publicity - Increase the awareness of our services in the New Forest through improvements to public information resources, and use of social media.

In the year to March 2023 we have successfully delivered our telephone and email service and re-opened our offices for limited face to face meetings. In December 2022 we said goodbye to our Chief Officer Alison Talbot after four years of service, the trustees expressed their thanks for her leadership of CANF, during this time and for her work supporting the charity through the pandemic. In 2023 CANF successfully appointed a new Chief Officer, Neill Young who joined the charity in April 2023.

2022/23 saw CANF deal with an increased demand for its service, due to the impact of the cost of living crisis. During the year CANF supported more than 5,000 people, with over 19,500 issues, enabling the clients to claim outcomes of over £1 million.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the Charity during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The principal activity of Citizens Advice New Forest remains the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. In addition to general advice the following specialist services or projects were provided:

1. Money Advice

The Money and Pension Service (MaPs) Money advice team at CANF is made up of qualified or accredited money advisors and trainees. We help people, particularly those most in need, to improve their financial wellbeing and build a better, more confident future by providing a specialised debt advice service to individuals how and when they need it.

2. Macmillan

This service has been operational since 2009 and Citizens Advice New Forest have been part of the service since the start. HMCAS is a full Citizens Advice Service for people affected by cancer living or being treated in the geographical area of Hampshire, including Portsmouth, Southampton, and the Isle of Wight.

3. Home and Well

CANF delivers the Home & Well programme across the New Forest. The programme supports residents living in the Forest as they return after a stay in hospital to ensure they have a comfortable home environment that will help them continue to recover and try to alleviate any risks that might lead them to relapse and return to hospital.

4. Energy Advice Project

CANF delivers the Energy Advice Programme (EAP) which provides one to one energy advice appointments to clients who are in or at risk of fuel poverty, often vulnerable and may be struggling to pay their bills. Energy advice includes advice on fuel options, tariffs, energy grants, as well energy efficiency advice, with the aim of reducing their bills.

5. National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Client

CANF have recruited, trained, employed and supervised four full time debt case workers who are delivering debt advice to vulnerable clients across Hampshire and the Isle of Wight. The case workers meet clients in settings comfortable to the clients, including home visits where necessary.

6. Financial Inclusion in Foodbanks

The aims of the project are to look at new ways to reduce people's reliance on foodbanks by tackling drivers of poverty, the cost of living, maximizing entitlement to generate income from social security benefits and to support them to manage their money. The programme is education centred on advice by a named Financial hardship support worker (FHSW) who is trained and employed by Citizens Advice New Forest (CANF) and based in Ringwood and Waterside Foodbanks

The primary purpose of this project is to support families and alleviate poverty, by providing one to one support for parents and families in the fields of welfare rights and budget management and housing advice then, if required, to signpost them to the CANF debt team who can help with debt reconciliation.

7. Digital Champions

The Digital Champion Programme aims to tackle digital exclusion by recruiting and training Digital Champion volunteers, who will support older people to improve their digital skills. The volunteers meet in community venues across the New Forest, including Ringwood, New Milton and Lymington libraries.

8. Household Support Fund

Hampshire residents, who would otherwise struggle with energy, food and water bills, can qualify for a grant from the Household Support Fund. This fund is specifically to help with energy bills. CANF administers the fund for residents living in the New Forest.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

Advisory services have been provided by telephone, by email, through our Freephone Adviceline service (a telephone service via a single 0808 number). We have also delivered the National Citizens Advice Adviceline and webchat service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

The number of volunteers that were able to support our service increased to approximately 69 volunteers, all working flexibly from home and the office. They continued to provide an invaluable contribution, we estimate the value of this help at £500,000 in respect of the current year.

Achievements and performance

The key achievements in the year were:

Key objectives for the future include:-

- Recruited a Local Partnership Campaign Manager to produce a poverty action plan for the New Forest.
- Appointed a new Chief Officer
- Maintained the telephone and email advice response rates to levels above national CA average
- Reopened face to face services at Community Venues across the Forest.
- Developed our service to targeted groups inc Ukrainian and the traveller community
- Diversify funding base and attract project funding.
- Successfully applied to deliver a debt project across Hampshire

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

Structure, governance and management

Nature of governing document

The charity is governed by its Memorandum and Articles of Association. New Forest Citizens Advice Bureau was incorporated as a company limited by guarantee on 6 August 2009. The maximum liability of each member is limited to £1. At 31 March 2023 the company had 5 members (all of whom are also Directors).

New Forest Citizens Advice Bureau is a registered charity. The charity commenced operations on 1 April 2010.

During the financial year the trustees approved a change of name to Citizens Advice New Forest Ltd along with a new Memorandum and Articles of Association. This change took effect on 11th April 2023 at Companies House and is in the process of changing with the Charity Commission.

Recruitment and appointment of trustees

Trustees of the charity, who are also Directors of the Company, are elected from the local community and surrounding areas. A Nominations Committee, made up of Trustees, the Company Secretary and chaired by the Vice Chair is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair and Vice Chair. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction and training of trustees

Newly appointed Trustees are provided with a comprehensive programme for induction to Citizens Advice New Forest with access to training courses (where available) and mentoring by established trustees.

Organisational structure

Citizens Advice New Forest is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice New Forest and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of Directors' interests is maintained at our Registered Office.

Trustee Board evaluation

The Trustee Board reviews its performance every year. The evaluation is informal and typically involves individual Trustees completing a questionnaire followed by a group discussion to arrive at a consensus outcome. The evaluation is undertaken by reference to Section 5 of the Charity Governance Code for smaller charities and is also a requirement under the terms of our membership of the National Association of Citizens Advice Bureaux.

Relationships with related parties

Citizens Advice New Forest is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of the charity in order to fulfill its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

Major risks and management of those risks

Citizens Advice New Forest has created a Risk Register which follows best practice guidance available from the Charity Commission. This identifies the major risks to which the charity is exposed, responsibilities and mitigation plans for all of them. This is monitored and updated regularly at meetings of the Board, ensuring that the charity continually manages its risk.

Citizens Advice New Forest has an Information Risk Policy which has been updated to reflect the most recent legislative requirements and is adequate for its purpose.

The Chief Officer is the Senior Information Risk Owner, supported by the Advice Services Managers, the Policy is overseen by a Trustee Lead. These roles provide a clear structure for the strategic governance and operational management of information risks within the charity. The Trustee Board is the Data Controller of all personal data that the charity processes and Joint Data Controller with Citizens Advice for all client information held on systems provided by Citizens Advice. The charity meets the requirements of the Data Protection Act 2018 and other regulatory requirements. It has implemented the introduction of compliance with the General Data Protection Regulation (Regulation (EU) 2016/679) [GDPR].

All staff are required to complete annually the Citizens Advice GDPR e-learning course. Trustees also complete this course. An IT Acceptable Use Policy has been issued to all staff.

Security breaches and near misses are reported to the Board with individual breaches considered and escalated as appropriate, dependent on their seriousness. During the reporting period there were no breaches identified which required the charity to inform or escalate a matter to Citizens Advice or the Information Commissioner's Office.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

Financial review

The Statement of Financial Activities showed net deficit of £22,533 (2022 – net surplus of £19,456) for the year and reserves stand at £326,847 (2022 – £349,380). The financial position at the year revealed by the Balance Sheet on page 13 shows net current assets or working capital of £361,847 (2022 – £384,380).

Policy on reserves

Citizens Advice New Forest is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. During the year the Trustees assessed the risks associated with maintaining the existing client services and determined that reserves of £170,000 were required to maintain these services for the foreseeable future.

Principal funding sources

The Trustees extend their gratitude to New Forest District Council and the local Town and Parish Councils who continue to support the core operating capacity of the charity. The New Forest District Council provides the principal source of funding.

Additionally, specific funding was received from:

- National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Client
- Citizens Advice Hampshire in partnership with Macmillan Cancer Support for the provision of information and advice to people with cancer.
- The National Association of Citizens Advice Bureaux for Energy Best Deal Extra to provide advice on the best energy deals available.
- The National Association of Citizens Advice Bureaux for the Money and Pensions Service (MAPS) funded a debt advice project. Under this project the charity provides debt advice to members of the public requiring help with their debt problems.
- New Forest District Council discretionary grant for work with the Traveller community in the New Forest
- Home & Well - NHS referrals
- Ringwood and Waterside Foodbanks

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment policy and objectives

As required in its Memorandum paragraph 4.19, in furtherance of its objects, and for no other purposes, the charity has the power to invest monies of the charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject nevertheless to such conditions and consents as may at the time be imposed or required by law.

The Trustees consider it appropriate to invest cash to achieve a return on that investment to further the aims of the charity. This will be done by seeking the best financial return within a level of risk considered acceptable to the Board.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report

Plans for future periods

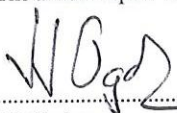
Key objectives for the future include:-

1. To work with schools to develop a new financial inclusion programme for vulnerable families
2. To implement our new three year strategy
3. To Deliver on the target outcomes for the National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Client
4. To maintain the telephone and email advice response rates to levels above national CA average
5. To recruit and develop our volunteers, and to grow our specialist advice capabilities
6. To diversify the funding base and attract project funding.
7. To review CANF's organisational structure to ensure it is fit for purpose
8. To continue to deliver against key performance indicators for our projects.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on.....^{16/11/23}.....and signed on its behalf by:


.....

J.J. Ogden
Chairman

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Statement of Trustees' Responsibilities

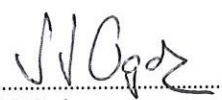
The trustees (who are also the directors of Citizens Advice New Forest Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 16/11/23 and signed on its behalf by:


.....
J.J. Ogden
Chairman

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Independent Examiner's Report to the trustees of Citizens Advice New Forest Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 12 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of Citizens Advice New Forest Ltd (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Citizens Advice New Forest Ltd are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

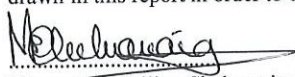
Independent examiner's statement

Since Citizens Advice New Forest Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Citizens Advice New Forest Ltd as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


Moganaraden Pillay Chelvanaigum FCCA
Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Date: 16 July 2023

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income and endowments					
Donations and legacies	3	267,197	109,991	377,188	325,625
Charitable activities	4	-	118,388	118,388	120,681
Other trading activities	5	-	64	64	75
Investment Income	6	3,413	-	3,413	599
Total Income		270,610	228,443	499,053	446,980
Expenditure on :					
Charitable Activities	7	(283,488)	(238,098)	(521,586)	(427,524)
Total Expenditure		(283,488)	(238,098)	(521,586)	(427,524)
Net income		(12,878)	(9,655)	(22,533)	19,456
Transfer between funds		(17,509)	17,509	-	-
Net movement in funds		(30,387)	7,854	(22,533)	19,456
Reconciliation of funds					
Total funds brought forward		318,518	30,862	349,380	329,924
Total funds carried forward	17	288,131	38,716	326,847	349,380

Statement of Financial Activities - Comparative Data for the Year Ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments					
Donations and legacies	3	270,616	55,009	325,625	307,388
Charitable activities	4	-	120,681	120,681	121,093
Other trading activities	5	75	-	75	100
Investment Income	6	599	-	599	640
Total Income		271,290	175,690	446,980	429,221
Expenditure on :					
Charitable Activities	7	(259,198)	(168,326)	(427,524)	(283,112)
Total Expenditure		(259,198)	(168,326)	(427,524)	(283,112)
Net income		12,092	7,364	19,456	146,109
Transfer between funds		(5,159)	5,159	-	-
Net movement in funds		6,933	12,523	19,456	146,109
Reconciliation of funds					
Total funds brought forward		311,585	18,339	329,924	183,815
Total funds carried forward	17	318,518	30,862	349,380	329,924

All of the charity's activities derive from continuing operations.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

(Registration number: 06983394)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	13	26,586	26,987
Cash at bank and in hand		405,352	376,560
		431,938	403,547
Creditors: Amounts falling due within one year	14	(70,091)	(19,167)
Total Assets Less Current Liabilities		361,847	384,380
Provisions	15	(35,000)	(35,000)
Net assets		326,847	349,380
Funds of the charity:			
Restricted Income Funds			
Restricted Funds	17	38,716	30,862
Unrestricted Income Funds			
Unrestricted Funds	17	288,131	318,518
Total Funds		326,847	349,380

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

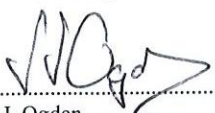
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16/4/23 and were signed on their behalf by:


 J.J. Ogden
 Chairman

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation of accounts

New Forest Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity's Financial Statements show net loss of £22,533 for the year and free reserves of £288,131 as at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated services have been recognised in the statement of financial activities as both incoming resources and resources expended valued at the standard retail price less the price actually paid.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2023

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits

Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Creditors and provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	4,416	-	4,416	4,105
Donations and legacies;				
Government grants	262,781	-	262,781	266,541
Grant from other charities	-	109,991	109,991	54,979
	<u>267,197</u>	<u>109,991</u>	<u>377,188</u>	<u>325,625</u>

Grants and donations in 2022 totalling £325,625 was attributed to unrestricted funds of £270,616 and restricted funds of £55,009.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Income from charitable activities

	Restricted funds	Total 2023	Total 2022
	£	£	£
Grant	118,388	118,388	120,681

Grants in 2022 totalling £120,681 was all attributed to restricted funds.

5 Income from other trading activities

	Restricted funds	Total 2023	Total 2022
	£	£	£
Other income from other trading activities	64	64	75

Income from other trading activity in 2022 totalling £75 was all attributed to unrestricted funds.

6 Investment income

	Unrestricted funds	Total 2023	Total 2022
	£	£	£
Interest receivable and similar income; Interest receivable on bank deposits	3,413	3,413	599

Investment income in 2022 totalling £599 was all attributed to unrestricted funds.

7 Expenditure on charitable activities

	Activity support costs	Total 2023	Total 2022
	£	£	£
Advice giving;	521,586	521,586	427,524

£283,488 (2022 - £259,198) of the above expenditure was attributable to unrestricted funds and £238,098 (2022 - £168,326) to restricted funds.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Analysis of governance and support cost

Support costs allocated to charitable activities

	Advice giving	Governance costs	Total 2023	Total 2022
	£	£	£	£
Staff costs	400,241	-	400,241	306,157
Admin cost	41,341	-	41,341	50,194
Premises	52,800	-	52,800	42,217
Computer costs	11,278	-	11,278	18,714
Finance costs	416	-	416	96
Other support costs	12,945	-	12,945	7,486
Governance costs	-	2,565	2,565	2,660
	<u>519,021</u>	<u>2,565</u>	<u>521,586</u>	<u>427,524</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year no trustee was reimbursed expenses.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows

	2023	2022
	£	£
Staff costs during the year were:		
Wages and Salaries	347,428	274,133
Social security costs	20,627	11,975
Pension Costs	12,537	9,905
Other Staff costs	19,649	10,144
	<u>400,241</u>	<u>306,157</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Managerial	3	1
Service delivery	15	11
	<u>18</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2023

The key management personnel of the charity comprise the Chief officer.

The total employee benefits of the key management personnel of the charity were £45,388 (2022 - £45,388).

11 Independent examiner's remuneration

	2023	2022
	£	£
Examination of the financial statements	2,496	2,376

12 Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

13 Debtors

	2023	2022
	£	£
Prepayment	6,141	5,952
Accrued income	20,445	21,035
	<u>26,586</u>	<u>26,987</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,500	3,525
Deferred income	56,197	8,251
Accrued income	9,394	7,391
	<u>70,091</u>	<u>19,167</u>

15 Provisions

	Dilapidations	Total
	£	£
At 1 April 2022	35,000	35,000
Credited to the statement of recognised gains and losses	-	-
At 31 March 2023	<u>35,000</u>	<u>35,000</u>

The dilapidation provision is recognised in order to make good alterations to leased premises at the end of the lease term.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Commitments

Other financial commitments

Lease commitments

The total amount of other financial commitments not provided in the financial statements was £135,406 (2022 - £135,406).

Breakdown of above:

Due within 1 year: £31,726 (2022 - £31,726)

Due between 1 to 5 years: £103,680 (2022 - £103,680)

Due beyond 5 years: £Nil (2022 - £Nil)

17 Funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted funds					
General					
Unrestricted Income Fund	318,518	270,610	(283,488)	(17,509)	288,131
Restricted funds					
Macmillan	-	29,265	(36,858)	7,593	-
Larder HUB Grant	-	14,131	(9,105)	-	5,026
NFDC Debt Supervisor	-	17,500	(14,554)	-	2,946
Restorative Justice	600	-	-	-	600
Ringwood Food Grant	5,023	2,172	(55)	-	7,140
Help to Claim Universal Credit	-	64	-	-	64
Home & Well	25	-	-	-	25
MaPSDAP	11,255	89,123	(92,440)	-	7,938
Help To Claim Phone & Webchat	5,028	-	-	-	5,028
National Lottery Citizens Advice	-	6,596	(6,596)	-	-
NF Campaigns Manager	-	25,475	(29,866)	4,391	-
Financial Inclusion	-	19,321	(21,508)	2,187	-
HIWCF Charles Burnett	-	20,000	(23,338)	3,338	-
HAF Signposting	-	4,796	(3,778)	-	1,018
Sovereign	8,931	-	-	-	8,931
Total Restricted funds	30,862	228,443	(238,098)	17,509	38,716
Total funds	349,380	499,053	(521,586)	-	326,847

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2023

Funds – Following table is the comparative data for the Year Ended 31 March 2022.

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted funds					
General					
Unrestricted Income Fund	311,585	271,290	(259,198)	(5,159)	318,518
Restricted funds					
Macmillan	2,788	30,178	(34,349)	1,383	-
Restorative Justice	600	-	-	-	600
Home & Well	131	780	(886)	-	25
MASDAP	(3,776)	-	-	3,776	-
Webchat	1,326	40,741	(37,039)	-	5,028
Sovereign	8,931	-	-	-	8,931
MaPS	6,163	90,533	(85,441)	-	11,255
Ringwood Food Grant	2,176	8,558	(5,711)	-	5,023
Bury Brickfield	-	2,400	(2,400)	-	-
HAF Outreach	-	2,000	(2,000)	-	-
UoS Cost of Living Project	-	500	(500)	-	-
Total Restricted funds	18,339	175,690	(168,326)	5,159	30,862
Total funds	329,924	446,980	(427,524)	-	349,380

Citizens Advice New Forest Ltd
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Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

Macmillan - Relates to a specific project set up between Citizens Advice Hampshire and Macmillan Cancer Support to provide advice to meet the needs of those affected by cancer.

Help to Claim Universal Credit - 12 month project set up between National Citizens Advice and the DWP to help clients with Universal Credit online applications and offer support until the first payments.

MASDAP (Money and Pensions Service Debt Advice Project) - Project between National Citizens Advice and the Money and Pensions Service to help clients with debt advice.

Bury Brickfield - Additional funding was awarded by NFDC to fund a 12 week outreach programme at Bury Brickfield Traveller site in Marchwood. An experienced case worker went once a week to engage with residents living on the site and help them access support and advice.

HAF Outreach - Funding from Hampshire County Council enabled CANF to attend holiday play schemes at different locations throughout the Forest over Summer 2021.

UoS cost of living project - CANF administered the funding for a joint project with NFDC, New Forest foodbanks, Community First and Youth & Family Matters who all contributed to the Cost of Living research report carried out on behalf of the steering group by researchers from Southampton University.

Restorative Justice - This fund has now been completed. The grant provided training and display of literature on the Restorative Justice Scheme offered by the Office of the Police and Crime Commissioner.

Sovereign - This grant has now been completed. Grant for receiving referrals from Sovereign Housing for debt clients in the New Forest Area.

Larder HUB Grant - Providing Larder hubs.

NFDC Debt Supervisor - Providing supervision and reporting of debt team both volunteers and staff

Ringwood Food Grant - Supporting Ringwood Foodbank.

MaPS - Funding for trainee debt adviser for MaPS provision.

Help To Claim Phone & Webchat - Fund now closed.

National Lottery Citizens Advice - Provide debt advice to vulnerable clients.

NF Campaigns Manager - Supporting and implementing development of the Poverty Action Plan across the new Forest.

Financial Inclusion - Outreach work in conjunction with food larders and Trussel trust.

HIWCF Charles Burnett - Outreach work in conjunction with food larders.

HAF Signposting - Supporting Holiday Activities and Food Grant programme by issuing Z cards.

Home and Well - An ongoing grant. To provide advice to NHS referrals, on priority service registering.

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Notes to the Financial Statements for the Year Ended 31 March 2023

18 Analysis of net assets between fund

	Unrestricted funds	Restricted funds	Total funds at 31 March 2023
	£	£	£
Current Assets	393,222	38,716	431,938
Current Liabilities	(70,091)	-	(70,091)
Provisions	(35,000)	-	(35,000)
Total net assets	288,131	38,716	326,847

	Unrestricted funds	Restricted funds	Total funds at 31 March 2022
	£	£	£
Current Assets	372,685	30,862	403,547
Current Liabilities	(19,167)	-	(19,167)
Provisions	(35,000)	-	(35,000)
Total net assets	318,518	30,862	349,380

19 Share capital

The company is limited by guarantee and does not have a share capital divided by shares.

20 Related party transactions

There were no related party transactions during the year (2022 - £Nil).

Accounts

A photograph of an elderly woman with short, curly hair, looking out of a window. Her hand is resting on the window frame. The image has a blue tint.

Annual report 2021–22

**citizens
advice**

New Forest

**Supporting people
across the New Forest
through the
Cost of Living Crisis**

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Introduction from the Chief Officer

I write at a time of great uncertainty and the background conversations of the Citizens Advice New Forest team sound increasingly worried, as they grapple with the wide range of enquiries and questions posed by local residents from across the Forest, who are struggling with the Cost of Living crisis. I wonder if the usual tools in our tool box of help and support will really be enough to provide meaningful help to people who are really struggling to make ends meet. Our service is more needed than ever before and I thank the brilliant team here at CANF who use their skills, expertise and training to help others. And help they do.

Between 1st April 2021 to the 31st March 2022 Citizens Advice New Forest helped **6,539 local people with over 17,961 issues**. This is up 19% on the

previous year. For the first time ever we had 100 calls come through on our New Forest Adviceline in one day, and the number of people needing help and support just continues to rise.

Coming out of Covid straight into a Cost of Living Crisis has been a challenge but it never ceases to impress me the difference our team can make, the patience they have to listen and really understand people's problems and the tenacity they show in helping a client through a difficult situation.

I must thank everyone in our New Forest team for going the extra mile for our clients across the New Forest. In 2021 we opened up our offices as soon as we possibly could only to have to close them all again in January 2022. We have expanded our outreach

work, opened up new offices, got some brilliant outcomes for clients and organised a Royal Visit!

This year has continued to stretch us but we are resilient, forward looking and determined to continue to develop our free, confidential and impartial advice service to be able to keep on helping people in the New Forest find a way forward with their problems.

Alison Talbot

October 2022

Chair's Report

As life returned a bit more to normal post pandemic and we were able to return to offering our multi channel advice service, life also took a turn for the worse with the cost of living crisis putting a greater emphasis on what we do. Not only has demand increased but also the complexity and variety of the problems. As always our team of paid staff and volunteers have stepped up but there is no doubt they and CANF are under considerable strain and there was a 19% increase in the number of clients helped between 2021 and 2022.

At the beginning of the year, the trustees held a strategy session where they agreed to go "Back to Basics". This has proved to be a wise decision since we have been at the front line of delivering food and fuel to New Forest residents. Indeed, CANF are the best performing CA across Hampshire when

it comes to getting energy vouchers to local residents. I personally visited one of the food larders this year and saw at first-hand what tremendous support it provides as well as the enthusiasm and commitment of the volunteers who help.

Highlights this year include the visit from HRH the Princess Royal, the CA patron, who came to open our New Milton office. The Princess Royal met our team alongwith partners from Fareshare, The Basics Bank and Mencap, all captured on the centre pages of this report. We also passed our "audit" from head office with flying colours with our assessor saying our meeting minutes were the best she had seen. A very reassuring endorsement of how we operate.

Thanks must go as ever to the New

Forest District Council for their funding and also the local councils who support us too. Huge thanks too to Alison our Chief Officer and her team of paid staff and volunteers who deliver the service day in day out and go above and beyond and always with a smile. Finally, thanks to my fellow trustees who give up their time and support and provide wise counsel.

It is going to be a very tough twelve months ahead as the cost of living in all its guises meets us head on. CANF however is here to provide information and advice and is not going away; our offices, phone lines and web chat are very much open to help.

Jeremy Ogden

Chair, October 2022

Our year at Citizens Advice New Forest

Our Impact in 2021/22

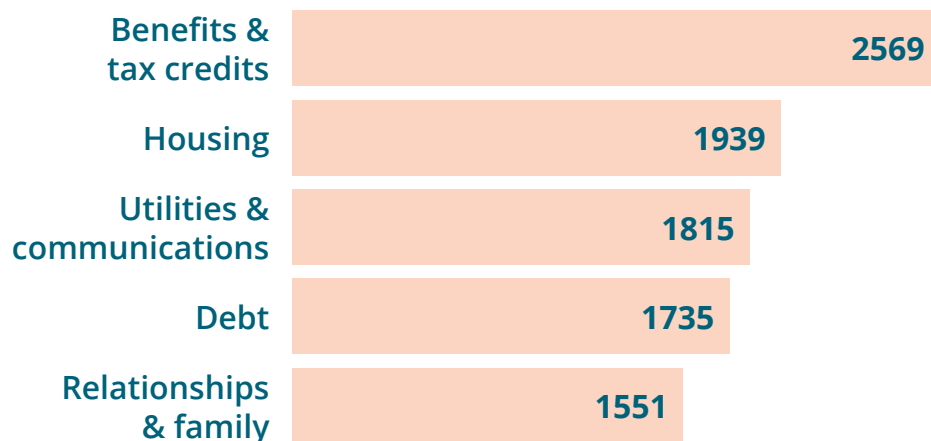


We helped **6,539** people, a 19% increase on last year.

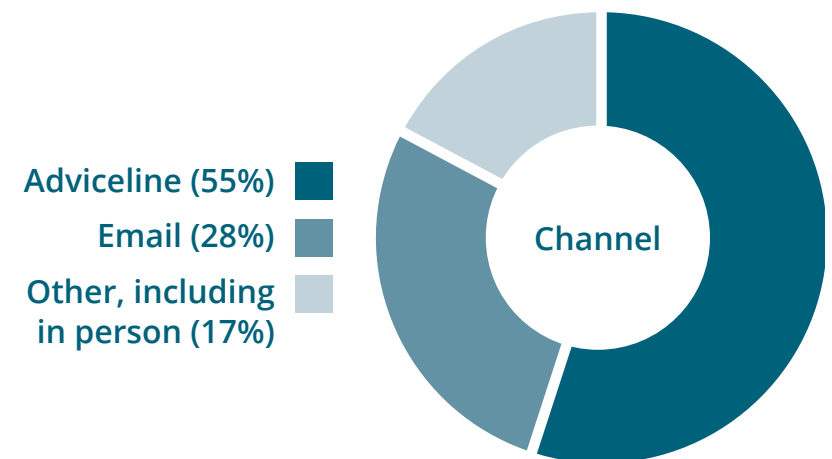


We helped clients with **17,961** issues. Clients are coming to us with an increasingly complex range of problems.

Top 5 Issues



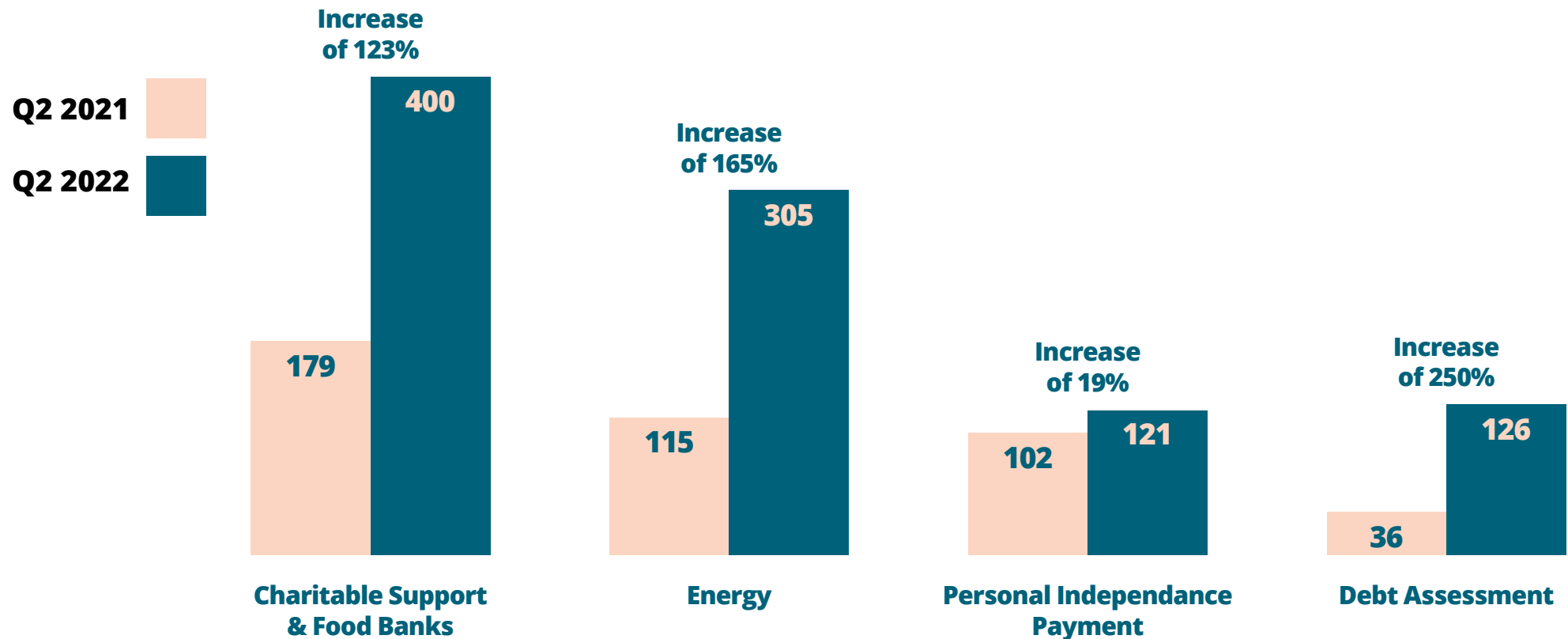
Advice by channel



Our advice to clients is delivered to high standards. We work to AQS standards and achieved green rating in 2021/22. We are a local independent charity. We achieved top audit scores for the way we run our charity and manage our finances.

Cost of living and our service

- For millions of people in the UK, the cost-of-living crisis is putting them through a nightmare they never thought they'd experience.
- Citizens Advice is experiencing unwelcome, record-breaking demand for our services as people grapple with this crisis.
- Our trained staff and volunteers are working flat out to help people.
- The bar chart below shows 4 indicators of the Cost of Living Crisis and how demand has increased in the New Forest in each area between a quarter year period in 2021 and the same period in 2022.



How we are helping people through the Cost of Living Crisis

In July 2021 we began work on an important project to find out how low income households across the New Forest were coping with the Cost of Living in one of the most expensive areas of the Country. We wanted to know what were the challenges facing these households and how we could best help.

We formed a partnership with the 4 New Forest foodbanks, Community First, New Forest District Council and Youth & Family Matters and we all contributed towards a research report commissioned by Southampton University.

The researchers carried out in depth interviews with a wide range of people, they spoke to people providing services and carried out shopping basket

surveys, transport cost analysis and surveyed the local housing rental market.

The results were published in a report which was presented to stakeholders at an event organised in Brockenhurst on the 25th November 2021. <https://newforestcab.org.uk/cost-of-living-in-the-new-forest/>

Our reasoning for commissioning this work was to raise awareness of what we could see over a year ago could be a crisis situation for low income households in the New Forest.

Since this work started, because of spiralling energy costs , the war in Ukraine , supply issues caused by Covid and Brexit the 'Cost of Living' crisis is right at the top of the political agenda.

"I am going into debt, but not on anything extravagant at all, simply on just trying to make ends meet in terms of food"

'Everything is so high: rent, travelling around, council tax, water etc. compared to other areas of the UK'

'I have to budget very carefully to make ends meet'.

“The help Citizens Advice gave me, made a huge difference, they arranged for a food bank referral and also helped with fuel costs in a very worrying ongoing situation. Their help has made things just a little easier for us, we are so very grateful for your service.”

Co-ordinating Cost of Living work

As we identified in the Cost of Living report a co-ordinated effort is required to respond effectively to the crisis.

Following the publication of the New Forest report Ringwood foodbank were successful in bidding to the Trussell Trust for a 3 year funded post which CANF agreed to manage and host.

Our project worker started work in June and has been busy developing a Poverty Action Plan and helping to develop projects to help local residents through the Cost of Living Crisis.

A number of projects are ongoing these include:

- A co-ordinated Cost of Living information campaign to help people know where to go for advice and support.

- A pocket sized guide to help people access support services.
- Developing additional services at the foodladders. Such as school uniform recycling, digital support, and help for vulnerable groups.



Our Cost of Living projects

The New Forest Food larders

Alongside Fareshare Southern Central and the New Forest foodbanks we support 10 foodlarder projects across the New Forest each week which help over 1,000 households every month to reduce their food shopping bills.

With funding support from Connect 4 Communities and the Charles Burnett Fund we employ an outreach worker who attends the larders helping people to access additional support

We have organized additional services, such as school uniform recycling and the water companies, to attend the larders.

Energy Support

CANF have been at the forefront of helping New Forest residents get help and support with their energy bills. There have been a number of schemes operating and we have been successful in supporting 970 households to get £134,00 help towards their energy bills.

We have run campaigns to highlight the support available to local residents and linked up with partners to support

schemes such the Warmer Homes initiative and Hitting the Cold Spots.

Helping the Most Vulnerable Clients

Our service is there for everyone but we have been doing lots of work in 2021/22 to make sure that people who need our services the most are able to access them.

One example of this is our work with the New Forest Traveller Community. In October 2021 we started an outreach project at the Bury Brickfields site in the New Forest with an experienced adviser visiting the site each week, getting to know and build trust with the residents and helping with a wide range of issues. There have been a number of good outcomes from this work, helping residents on the site connect better with services, these have included the reinstatement of PIP payments valuing over £7,000 to a client whose inability to read the paper work had led to the payments being ceased, and help with energy costs to 14 households living on the site.

Over 50% of our clients have a disability or long term health condition and we have specific projects such our Macmillan project to support clients with health issues.

Our year at a glance

Quarter 1 – April, May, June 2021

We open the doors at our newly refurbished Totton office.

We take on our first Kickstart placements, young people claiming Universal Credit who train as Assessors.

Quarter 2 – July, August, September 2021

We go on tour with the Holiday Playscheme roadshow, linking with Fareshare to promote the foodlarder project.

We have a Volunteer Thank You event at Beaulieu and the CANF team meets Claire Moriarty the new CEO at National Citizens Advice.

Quarter 3 – October, November, December 2021

We host a Cost of Living conference for partners at Brockenhurst Village Hall.

We have a leaving do and Christmas party just before a new Lockdown.

Quarter 4 – January, February, March 2022

The new Foodlarder is opened at the Nedderman Centre.

Our new New Milton office is opened by HRH The Princess Royal.



The Royal Visit

On 30th March 2022, HRH The Princess Royal proudly opened the new Advice centre in New Milton, which we share with New Forest Mencap.



HRH unveiled a special plaque created by Bear Wood and she signed our visitor book, which she last signed in 1992 on a visit to our Ringwood office

Many of our staff and volunteers had the pleasure of meeting HRH The Princess Royal including Ken Hardy, our oldest volunteer, who celebrated his 90th birthday in the same week.



"I found my experience so helpful, I was very worried about my problems, but Citizens Advice helped me all the way, and for that I was very grateful, I would recommend them to anyone who is experiencing problems, they were my breathing space. Now I'm all sorted, many thanks."

Working in partnership

Partnership continues to play an important part of our work. CANF chairs and provides the secretariat for the monthly meetings of the New Forest Partnership which after facing the challenges of the pandemic is now focussed on the Cost of Living Crisis.

We have achieved notable successes:

- Expansion of the New Forest larder programme to include a new larder on the North Milton estate.
- Joint promotion of energy help schemes to New Forest residents.
- Developing additional services to operate alongside the larders, such as school uniform recycling projects
- Improved communications around the Cost of Living

- Joint projects with new partners such as the Trussell Trust and Beam to work with vulnerable clients across the New Forest.
- Shared office space with New Forest Mencap and It's Your Choice.



Team outside our Totton office

Our people

Like so many charities, CANF lost many of its volunteers during the pandemic as health concerns and remote ways of working were suddenly thrust upon the organisation.

As these frustrating restrictions eased, CANF looked towards rebuilding the team. More volunteers have been recruited and new opportunities have been sought to bring in a more diverse team of people. This included recruiting five young people through the Kickstart programme and a further five through the student internship programme with Southampton University.

The focus has been on enabling the Service to meet the increasing demand and a number of volunteers have joined this year. They are now training up to become part of the invaluable team of CANF Assessors and Advisers.



Ian (Volunteer Adviser)

Ian is a long-standing volunteer and was able to continue his volunteering as an Adviser throughout the pandemic. Ian originally worked in the City for an international bank and his life experience and personable nature are an invaluable source of support to our clients. 'The team around me and the Citizens Advice resources allow me to genuinely help someone in a difficult circumstance which really is a reward in itself. You truly feel like you are giving something back to your community'.

Amelia (Kickstart Trainee)

Amelia started on the government funded Kickstart programme in June last year. After completing an initial e-learning and induction programme, she joined the Adviceline team and was able to spend several weeks shadowing experienced Assessors to put her newly acquired knowledge into practice. Amelia is now proficient in helping clients both over the telephone and face to face on reception. Within a few years, Amelia hopes to progress into a managerial or Adviser role. 'I feel like I've learnt so much and my confidence has really grown during my time here. I really enjoy it'.

Who we help

Our statistics tell us that we are helping an increasing number of clients and that clients are coming to us with a wide range of interconnected and complex issues.

As we have opened our face to face services up again this is even more apparent. Debby's story shows that how building trust and confidence with a client can lead to better outcomes.

This is Debby

Debby initially contacted us for a food parcel as she was finding it difficult to cope financially. She alluded to the fact that she had debts but was unable to deal with them at that point in time. We got her a food parcel.

Debby called again for a further food parcel and fuel support which we put in place. She was distressed and said she had a number of issues. We booked her an appointment to discuss this. At the meeting it became clear that Debby's outgoings were significantly more than her income, although she had no significant debts. It also became clear that she was not coping at her property with her health problems and it needed some adaptations or alternative accommodation needed to be found.

Debby was unable to get on top of her paperwork and did not use the Internet. We did a benefits calculation and helped

Debby apply for Housing Benefit, Council Tax reduction, and Attendance Allowance, all of which were successful and are now in place. In looking through her paperwork we also found a small employer pension which she is now accessing. We also applied to the Household Support Fund and were able to get a grant to pay for her TV licence. In addition, we rang British Gas and found that Debby was paying far more than she needed and got her credit rebated and lower monthly amounts.

We contacted and spoke with NFDC Housing about repairs needed to the property. Debby is now having the necessary adaptations made to her property under the Disabled Facilities Grant.

Debby is now coping better and there are long term solutions in place.

This is Dave

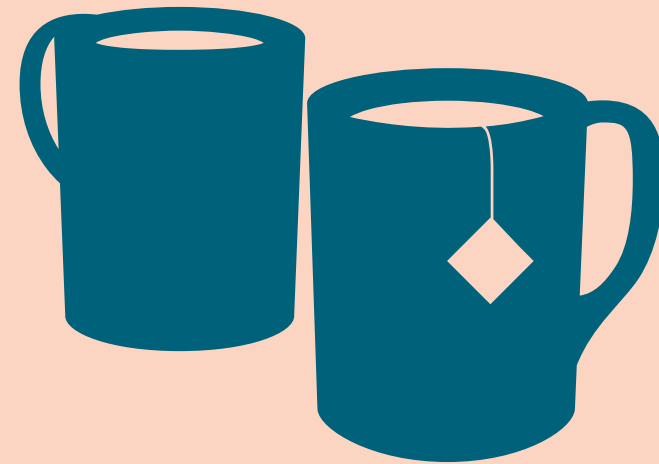
Dave has been a regular user of one of the New Forest food banks for many years. Now in his thirties he has had issues with alcohol and drugs and has not worked for a long time. He had housing issues involving violence from another lodger and he became homeless.

One of our advisers who works with clients who are regularly using the foodbanks helped him to be housed temporarily by New Forest District Council. They are now helping him to find permanent accommodation.

Our adviser made arrangements to meet on several occasions at the food bank and at the Citizens Advice office in the library. We were able to discuss how he could get back into working and looked for possible jobs he could apply for. Our Digital Champion volunteer helped him with a CV.

He was employed by one of the jobs he applied for – a full time post as a specialist roofer – he has completed his two weeks training and is now fully employed.

Dave requested one last food voucher to tide him over until he gets paid at the end of the month. Dave has relied on food banks for many years but is very hopeful that he will be able to manage now without them.



Finance

Financial Performance

CANF continues to work and plan in a challenging context, we have been successful this year in attracting one off project funding to help the organisation adapt to life after the pandemic.

Detailed information of the Charity's financial performance in 2021/22 is available in our Statutory Annual Accounts and Trustees Report.

The summary is as follows:

Incoming resources £446,980 (2021 £429,221) of which £175,690 (2021 £138,044) related to project restricted activities.

Project Income

In 2021/22 CANF delivered a number of successful projects:

Macmillan - a specific project set up between Citizens Advice Hampshire and Macmillan Cancer Support to provide advice to meet the needs of those affected by cancer.

DWP – Funding for Kickstart Placements and Help to Claim Project

MaPSDAP (Money and Pensions Service Debt Advice Project) - Project between National Citizens Advice and the Money and Pensions Service to help clients with debt advice.

Additional funding was awarded by **NFDC** to fund a debt supervisor role and a 12 week outreach programme at Bury Brickfield Traveller site in Marchwood.

UoS cost of living project - CANF administered the funding for a joint project with NFDC, New Forest foodbanks, Community First and Youth and Family Matters who all contributed to the Cost of Living research report carried out on behalf of the steering group by researchers from Southampton University.

Holiday Activity Fund – outreach at Summer Holiday festivals

Ringwood Foodbank – Debt support for foodbank clients

Connect 4 Communities - support New Forest foodlarder

Acknowledgments & Thank You

CANF thanks all funders, volunteers, staff and other supporters without whose support we could not continue. Our thanks go to:

New Forest District Council

who provide an annual grant which allows us to cover the core costs of running 5 offices across the New Forest.

Other Funders and Supporters

Arnold Clarke Community Fund, Southampton Legal Walk, The Wyndham Charitable Trust, Tesco's, local businesses supporting our Volunteer raffle.

Grants from New Milton Town Councillors for New Milton office

Cllr Alan O'Sullivan, Cllr Keith Craze, Cllr John Ward, Cllr Jill Cleary

The many Town and Parish Councils which continue to support us

Ashurst and Colbury Parish Council, Burley Parish Council, Boldre Parish Council, Bramshaw Parish Council, Bransgore Parish Council, Copythorne Parish Council, Ellingham & Harbridge, Fordingbridge Town Council, Hordle Parish Council, Hythe & Dibden Parish Council, Lymington & Pennington Town Council, Milford Parish Council, New Milton Parish Council, Ringwood Town Council, St Leonards & St Ives Parish Council, Totton & Eling Town Council, Whitsbury Parish Council, Woodgreen Parish Council.

"Citizens Advice have always helped me when I needed help with a problem. I would recommend them to my friends & family. I think they are great people to talk or get advice from."

Our Volunteers

Below is a list of volunteers who volunteered with the CANF from 1 April 2021 to 31 March 2022:

Alan Wilson, Andrew Barham, Ann Cox, Ann Norris, Carolyn Bryant, Carol Hampson, Caroline Duffett, Carol Canning, Colin Smedley, Darryl Hindle, David Chapman, Dawn Locke, Deborah Griffiths, Dennis Bates, Elizabeth Ralley, Erica Mallon, Fran Turner, Gill Garney, Gillian Devonshire, Heather Graham, Ian Evans, Ian Kidger, Jeremy Allin, Jerry Weber, Jill Bansback, Jim Madge, Johanne Rogilds, John Penfield, John Purves, Kate Miles, Ken Hardy, Kevin May, Kirsten Marsh, Laura Ivey, Liz Brown, Liz Tuckey, Lynda Chapman, Maria Curle, Maria Santos, Martin Coates, Nicholas Walford, Paul Boynton, Pat Brown, Pat Freeman, Paul Longley, Paul Spargo, Peter Elstob, Peter Vening, Rayner Brammell, Roger Bird,

Rena Fowler, Roy Bunce, Sarah Salisbury, Tina Facey and Tricia Ade. Digital Champions are: Andrew Gilbert, Dafydd Thomas, Robert Devine, Lawrence Knight and Ian Chislett-Bruce and Tony Prince.

We would also like to pay tribute to one of our Digital Champion volunteers who sadly passed away this year, Neville Ord.

Thank you all so much for the immeasurably valuable work you have done for Citizens Advice New Forest. Your dedication is essential to the work that we do. We cannot do it without you. We would not want to do it without you!



Our Staff and Trustees

Our Trustees

Chair: Jeremy Ogden
Vice Chair: Kevin Loosemore
Treasurer: Geoff Newman
Jacque Aiken
Claire Brown
Glynne Miles
Janine Morris
Jessica Baldwin
Phil Jennison

Company Secretary

Frances Marsden

Our Staff

Chief Officer: Alison Talbot

Advice Services Managers:
Justine McMahon, Sandy Negrescu,
Emma Absolom, Kath Fletcher

Training & Volunteer Manager:
Sallie Southam

Macmillan Adviser: Rosie Gannaway

Finance Officer: Karen Smedley

IT Manager: Arild Stensrud

Meetings Secretary: Janine Buchner

Adviceline: Amelia Adams

Debt team: Nicky Edwards, Jess Enos,
Trudi Fanti, Megan Burns

Help to Claim: Aleks Horecka

Outreach: Sophie Stride, Iryana Korolova

Digital Champions: Kevin Message

Advisers: Marilyn Seabrooke, Carol
Hampson, Carolyn Bryant

Kickstart Trainees: Deryn Edwards, Dan
Higgins, Brooke Miller,



Citizens Advice helps people find a way forward.

We provide free, confidential and independent advice to help people overcome their problems. We are a voice for our clients and consumers on the issues that matter to them.

We value diversity, champion equality, and challenge discrimination and harassment. We're here for everyone.

If you need Advice please contact our New Forest Advice Line 0808 278 7860.

If you would like to support Citizens Advice New Forest please visit our webpage and click on the donate button.

newforestcab.org.uk twitter.com/cabnewforest



Citizens Advice New Forest is an operating name of New Forest Citizens Advice Bureau, a registered charity No: 1132425. Company limited by guarantee, registered in England and Wales, No: 06983394. Registered office: Lymington Town Hall, Avenue Road, Lymington SO41 9ZG. Chief Officer: Alison Talbot. Email: ceo@newforest.cabnet.org.uk. Tel: 07740 901305.

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Artwork by PageEngine.

Company registration number: 06983394

Charity registration number: 1132425

New Forest Citizens Advice Bureau

known as

Citizens Advice New Forest

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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New Forest Citizens Advice Bureau
known as Citizens Advice New Forest
Reference and Administrative Details

Chair

J.J. Ogden

Chief Officer

A Talbot

Trustees

J Aitken
L G Miles
J E Morris
C F Brown
G A Newman
J M Baldwin
P R H Jennison
K Loosemore
F E Marsden

Secretary

Principal Office

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG

The charity is incorporated in England and Wales.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest
Reference and Administrative Details

Company Registration Number 06983394

Charity Registration Number 1132425

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Independent Examiner

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The charity's objects are to promote any charitable purpose by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in the New Forest and surrounding areas.

Citizens Advice New Forest aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

Our strategic goal is-

Everyone in New Forest area will be able to access free advice to find a way forward, supported by a strong, representative and influential Citizens Advice New Forest; providing our services through multiple digital channels and enabling personal face-to-face involvement with clients at community supported premises, championing equality and diversity while challenging discrimination.

The Trustees also approved the following strategic priorities to support the strategic goal -

Delivery - Centralise management, information, communication and technology. Divest leasehold premises and secure community supported facilities at locations where the service is needed on an outreach basis to meet a growing demand.

Finance - Secure long-term grant-aid arrangements, increasing funded project activities and local fund-raising, to sustain and develop the service to meet client needs.

People - Recruit and retain volunteers and provide them with high quality training and supervision for delivering the service. Employ skilled staff and develop them for the roles required to manage a high-quality service.

Research & Campaigns - Expand research and campaigning activities to identify and address social and economic issues impacting upon the lives of New Forest residents.

Partnership - Work collaboratively with others to improve the client experience and their access to the best advice and support outcomes.

Publicity - Increase the awareness of our services in the New Forest through improvements to public information resources, and use of social media.

In the year to March 2022 we have successfully delivered our telephone and email service and re-opened our offices for limited face to face meetings. This included opening an office in New Milton which was opened by the Citizen Advice National Patron HRH The Princess Royal on March 30th. Despite the continuing impact of the pandemic during the early part of the year we were able to assist 19% more clients than last year helping 6,539 clients with 17,961 issues.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the Charity during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The principal activity of Citizens Advice New Forest remains the provision of free, confidential, independent and impartial advice, information and counsel for members of the public although we have had to adapt how we have done this as our offices have been closed as a result of the pandemic. In addition to general advice the following specialist services or projects were provided.

- i) Specialist debt advice through our Money Advice Service Debt Advice Project.
- ii) Specialist advice related to Universal Credit funded through our Help to Claim project.
- iii) Advice and information to people affected by cancer, through our partnership with Hampshire Macmillan Citizens Advice Service.
- iv) Through Healthwatch Hampshire providing information, advice, signposting and referrals relating to health and social care services.
- v) Specialist employment advice.
- vi) Ringwood Foodbank
- vii) Hampshire Citizens Advice (UBenefit, Home & Well)
- viii) HAF outreach
- ix) University of Southampton research project

Advisory services have been provided by telephone, by email, through our Freephone Adviceline service (a telephone service via a single 0808 number). We have also delivered the National Citizens Advice Adviceline and webchat service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

The number of volunteers that were able to support our service increased to approximately 60 volunteers, all working flexibly from home and the office. They continued to provide an invaluable contribution, we estimate the value of this help at £500,000 in respect of the current year.

Achievements and performance

The key achievements in the year were:

- Developing our existing outreaches and introducing a new outreach at the Nedderman Centre in New Milton.
- Opening a new office in New Milton.
- Reopening all our offices for face to face appointments
- Developing our email and web chat services and setting up a video advice trial.
- Working successfully with hard to reach communities in the forest.
- Cost of Living Research with Southampton University
- Training and support for 4 Kickstart placements for young people

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Structure, governance and management

Nature of governing document

Citizens Advice New Forest is governed by its Memorandum and Articles of Association. New Forest Citizens Advice Bureau was incorporated as a company limited by guarantee on 6 August 2009. The maximum liability of each member is limited to £1. At 31 March 2022 the company had 9 members (all of whom are also Directors).

New Forest Citizens Advice Bureau is a registered charity. The charity commenced operations on 1 April 2010.

Recruitment and appointment of trustees

Trustees of the charity, who are also Directors of the Company, are elected from the local community and surrounding areas. A Nominations Committee, made up of Trustees, the Company Secretary and chaired by the Vice Chair is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair and Vice Chair. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction and training of trustees

Newly appointed Trustees are provided with a comprehensive programme for induction to Citizens Advice New Forest with access to training courses (where available) and mentoring by established trustees.

Organisational structure

Citizens Advice New Forest is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice New Forest and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of Directors' interests is maintained at our Registered Office.

Trustee Board evaluation

The Trustee Board reviews its performance every year. The evaluation is informal and typically involves individual Trustees completing a questionnaire followed by a group discussion to arrive at a consensus outcome. The evaluation is undertaken by reference to Section 5 of the Charity Governance Code for smaller charities and is also a requirement under the terms of our membership of the National Association of Citizens Advice Bureaux.

Relationships with related parties

Citizens Advice New Forest is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice New Forest in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Major risks and management of those risks

Citizens Advice New Forest has created a Risk Register which follows best practice guidance available from the Charity Commission. This identifies the major risks to which the charity is exposed, responsibilities and mitigation plans for all of them. This is monitored and updated regularly at meetings of the Board, ensuring that the charity continually manages its risk.

Citizens Advice New Forest has an Information Risk Policy which has been updated to reflect the most recent legislative requirements and is adequate for its purpose.

The Chief Officer is the Senior Information Risk Owner, supported by the Advice Services Managers, the Policy is overseen by a Trustee Lead. These roles provide a clear structure for the strategic governance and operational management of information risks within the charity. The Trustee Board is the Data Controller of all personal data that the charity processes and Joint Data Controller with Citizens Advice for all client information held on systems provided by Citizens Advice. The charity meets the requirements of the Data Protection Act 2018 and other regulatory requirements. It has implemented the introduction of compliance with the General Data Protection Regulation (Regulation (EU) 2016/679) [GDPR].

All staff are required to complete annually the Citizens Advice GDPR e-learning course and the Civil Service Learning 'Responsible for Information' training appropriate for their role and are provided with training. Trustees also complete these courses. An IT Acceptable Use Policy has been issued to all staff.

Security breaches and near misses are reported to the Board with individual breaches considered and escalated as appropriate, dependent on their seriousness. During the reporting period there was one breach identified which required the charity to inform or escalate a matter to Citizens Advice or the Information Commissioner's Office.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Financial review

The Statement of Financial Activities showed net surplus of £19,456 (2021 - £146,109) for the year and reserves stand at £349,380 (2021 - £329,924). The financial position at the year revealed by the Balance Sheet on page 12 shows net current assets or working capital of £384,380 (2021 - £354,924).

Policy on reserves

Citizens Advice New Forest is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. During the year the Trustees assessed the risks associated with maintaining the existing client services and determined that reserves of £170,000 were required to maintain these services for the foreseeable future. This represents seven months working capital.

Principal funding sources

The Trustees extend their gratitude to New Forest District Council and the local Town and Parish Councils who continue to support the core operating capacity of the charity. The New Forest District Council provide the principal source of funding.

Additionally, specific funding was received from:

- Citizens Advice Hampshire in partnership with Macmillan Cancer Support for the provision of information and advice to people with cancer.
- Healthwatch Hampshire for the provision of information and advice or signposting relating to health and social care services.
- The National Association of Citizens Advice Bureaux for Energy Best Deal Extra to provide advice on the best energy deals available.
- The National Association of Citizens Advice Bureaux for the Money and Pensions Service (MAPS) funded debt advice project. Under this project the charity provides debt advice to members of the public requiring help with their debt problems.
- The National Association of Citizens Advice Bureaux for the Help to Claim project in partnership with Citizens Advice. Under this project the charity provides over the phone and webchat support to clients requiring help with Universal Credit claims
- New Forest District Council discretionary grant for work with the Traveller community in the New Forest
- Home & Well - NHS referrals
- Ringwood Foodbank
- Various organisations to fund the Southampton University Cost of Living Research
- HAF outreach
- DWP Kickstart Programme

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment policy and objectives

As required in its Memorandum paragraph 4.19, in furtherance of its objects, and for no other purposes, the charity has the power to invest monies of the charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject nevertheless to such conditions and consents as may at the time be imposed or required by law.

The Trustees consider it appropriate to invest cash to achieve a return on that investment to further the aims of the charity. This will be done by seeking the best financial return within a level of risk considered acceptable to the Board.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Plans for future periods

Key objectives for the future include:-

1. To employ a Local Partnership Campaign Manager to produce a poverty action plan for the New Forest.
2. To maintain the telephone and email advice response rates to levels above national CA average
3. To reopen face to face services at Community Venues across the forest.
4. To develop our service to targeted areas or groups e.g. support for Ukrainian visitors
5. Complete plans to develop our New Milton office.
6. Diversify funding base and attract project funding.
7. To introduce video advice services across our offices.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27.10.22 and signed on its behalf by:



J.J. Ogden
Chairman

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27.10.22 and signed on its behalf by:



J.J. Ogden
Chairman

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Independent Examiner's Report to the trustees of New Forest Citizens Advice Bureau

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Citizens Advice Bureau (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of New Forest Citizens Advice Bureau are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since New Forest Citizens Advice Bureau's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of New Forest Citizens Advice Bureau as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Moganarden Pillay-Chelvanaigum FCCA
Association of Chartered Certified Accountants
Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Date: 27/10/2022

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	270,616	55,009	325,625	307,388
Charitable activities	4	-	120,681	120,681	121,093
Other trading activities	5	75	-	75	100
Investment income	6	599	-	599	640
Total Income		<u>271,290</u>	<u>175,690</u>	<u>446,980</u>	<u>429,221</u>
Expenditure on:					
Charitable activities	7	<u>(259,198)</u>	<u>(168,326)</u>	<u>(427,524)</u>	<u>(283,112)</u>
Total Expenditure		<u>(259,198)</u>	<u>(168,326)</u>	<u>(427,524)</u>	<u>(283,112)</u>
Net income		12,092	7,364	19,456	146,109
Transfers between funds		<u>(5,159)</u>	<u>5,159</u>	<u>-</u>	<u>-</u>
Net movement in funds		6,933	12,523	19,456	146,109
Reconciliation of funds					
Total funds brought forward		<u>311,585</u>	<u>18,339</u>	<u>329,924</u>	<u>183,815</u>
Total funds carried forward	17	<u>318,518</u>	<u>30,862</u>	<u>349,380</u>	<u>329,924</u>

Statement of Financial Activities - Comparative Data for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	282,779	24,609	307,388
Charitable activities	4	7,658	113,435	121,093
Other trading activities	5	100	-	100
Investment income	6	640	-	640
Total Income		<u>291,177</u>	<u>138,044</u>	<u>429,221</u>
Expenditure on:				
Charitable activities	7	<u>(158,811)</u>	<u>(124,301)</u>	<u>(283,112)</u>
Total Expenditure		<u>(158,811)</u>	<u>(124,301)</u>	<u>(283,112)</u>
Net income		132,366	13,743	146,109
Transfers between funds		<u>2,179</u>	<u>(2,179)</u>	<u>-</u>
Net movement in funds		134,545	11,564	146,109
Reconciliation of funds				
Total funds brought forward		<u>177,040</u>	<u>6,775</u>	<u>183,815</u>
Total funds carried forward	17	<u>311,585</u>	<u>18,339</u>	<u>329,924</u>

All of the charity's activities derive from continuing operations.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

(Registration number: 06983394)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	13	26,987	15,053
Cash at bank and in hand		<u>376,560</u>	<u>394,596</u>
		403,547	409,649
Creditors: Amounts falling due within one year	14	<u>(19,167)</u>	<u>(54,725)</u>
Total assets less current liabilities		384,380	354,924
Provisions	15	<u>(35,000)</u>	<u>(25,000)</u>
Net assets		<u>349,380</u>	<u>329,924</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	30,862	18,339
Unrestricted income funds			
Unrestricted funds		<u>318,518</u>	<u>311,585</u>
Total funds	17	<u>349,380</u>	<u>329,924</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

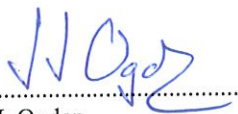
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on their behalf by:



 J.J. Ogden
 Chairman

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation of accounts

New Forest Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity's Financial Statements show net surplus of £19,456 for the year and free reserves of £318,518 as at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated services have been recognised in the statement of financial activities as both incoming resources and resources expended valued at the standard retail price less the price actually paid.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits

Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Creditors and provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2022	2021
		£	£	£
Donations and legacies;				
Donations from individuals	4,075	30	4,105	6,286
Grants, including capital grants;				
Government grants	266,541	-	266,541	276,786
Grants from other charities	-	54,979	54,979	24,316
	<u>270,616</u>	<u>55,009</u>	<u>325,625</u>	<u>307,388</u>

Grants and donations in 2021 totalling £307,388 was attributed to unrestricted funds of £282,779 and restricted funds of £24,609

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from charitable activities

	Restricted funds £	Total 2022 £	Total 2021 £
Grants	<u>120,681</u>	<u>120,681</u>	<u>121,093</u>

Grants in 2021 totalling £121,093 was attributed to unrestricted funds of £7,658 and restricted funds of £113,435

5 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Other income from other trading activities	<u>75</u>	<u>75</u>	<u>100</u>
	<u>75</u>	<u>75</u>	<u>100</u>

Income from other trading activity in 2021 totalling £100 was all attributed to unrestricted funds.

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>599</u>	<u>599</u>	<u>640</u>

Investment income in 2021 totalling £640 was all attributed to unrestricted funds.

7 Expenditure on charitable activities

	Activity support costs £	Total 2022 £	Total 2021 £
Advice giving	<u>427,524</u>	<u>427,524</u>	<u>283,112</u>

£259,198 (2021 - £158,811) of the above expenditure was attributable to unrestricted funds and £168,326 (2021 - £124,301) to restricted funds.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Advice giving £	Governance costs £	Total 2022 £	Total 2021 £
Staff costs	306,157	-	306,157	182,218
Admin costs	50,194	-	50,194	34,706
Premises	42,217	-	42,217	33,607
Computer costs	18,714	-	18,714	26,220
Finance costs	96	-	96	69
Other support costs	7,486	-	7,486	3,776
Governance costs	-	2,660	2,660	2,526
	<u>424,864</u>	<u>2,660</u>	<u>427,524</u>	<u>283,122</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year no trustee was reimbursed expenses.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	274,133	162,067
Social security costs	11,975	6,698
Pension costs	9,905	7,392
Other staff costs	10,144	6,061
	<u>306,157</u>	<u>182,218</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Managerial	1	2
Service delivery	11	5
	<u>12</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

The key management personnel of the charity comprise the Chief officer.

The total employee benefits of the key management personnel of the charity were £45,388 (2021 - £34,593).

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,376</u>	<u>2,260</u>

12 Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

13 Debtors

	2022 £	2021 £
Prepayments	5,952	4,198
Accrued income	<u>21,035</u>	<u>10,855</u>
	<u>26,987</u>	<u>15,053</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,525	2,691
Other creditors	8,251	42,949
Accruals	<u>7,391</u>	<u>9,085</u>
	<u>19,167</u>	<u>54,725</u>

15 Provisions

	Dilapidations £	Total £
At 1 April 2021	25,000	25,000
Credited to the statement of recognised gains and losses	<u>10,000</u>	<u>10,000</u>
At 31 March 2022	<u>35,000</u>	<u>35,000</u>

The dilapidation provision is recognised in order to make good alterations to leased premises at the end of the lease term.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Commitments

Other financial commitments

Lease commitments

The total amount of other financial commitments not provided in the financial statements was £135,406 (2021 - £84,810).

Breakdown of above:

Due within 1 year: £31,726 (2021 - £21,381)

Due between 1 to 5 years: £103,680 (2021 - £55,698)

Due beyond 5 years: £Nil (2021 - £7,731)

17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	311,585	271,290	(259,198)	(5,159)	318,518
Restricted funds					
Macmillan	2,788	30,178	(34,349)	1,383	-
Restorative Justice	600	-	-	-	600
Home & Well	131	780	(886)	-	25
MASDAP	(3,776)	-	-	3,776	-
Help To Claim Phone & Webchat	1,326	40,741	(37,039)	-	5,028
Sovereign	8,931	-	-	-	8,931
MaPSDAP	6,163	90,533	(85,441)	-	11,255
Ringwood Food Grant	2,176	8,558	(5,711)	-	5,023
Bury Brickfield	-	2,400	(2,400)	-	-
HAF Outreach	-	2,000	(2,000)	-	-
UoS Cost of Living Project	-	500	(500)	-	-
Total restricted funds	<u>18,339</u>	<u>175,690</u>	<u>(168,326)</u>	<u>5,159</u>	<u>30,862</u>
Total funds	<u>329,924</u>	<u>446,980</u>	<u>(427,524)</u>	<u>-</u>	<u>349,380</u>

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	177,040	266,468	(136,106)	4,183	311,585
<i>Designated</i>					
Healthwatch	-	2,100	(4,238)	2,138	-
Energy Advice Project	-	7,109	(4,253)	(2,856)	-
CAST	-	500	-	(500)	-
Catalyst Programme Grant	-	5,000	(4,800)	(200)	-
Covid-19 Response Nat Lottery	-	10,000	(9,414)	(586)	-
	-	24,709	(22,705)	(2,004)	-
Total unrestricted funds	177,040	291,177	(158,811)	2,179	311,585
Restricted funds					
Macmillan	(1,168)	32,297	(28,341)	-	2,788
BEIS	-	10,004	(9,732)	(272)	-
Restorative Justice	-	600	-	-	600
Hythe Allotments	154	-	-	(154)	-
Hate Crime Project	-	90	-	(90)	-
Home & Well	-	1,050	(919)	-	131
Ringwood Grant	519	-	-	(519)	-
Help to Claim Universal Credit	83	17,477	(17,560)	-	-
MASDAP	-	42,107	(45,883)	-	(3,776)
New Milton Move	15	-	-	(15)	-
Help To Claim Phone & Webchat	1,695	9,971	(10,340)	-	1,326
Community Advice Ctr Totton	1,300	-	(171)	(1,129)	-
Sovereign	4,177	5,000	(246)	-	8,931
MaPSDAP	-	14,629	(8,466)	-	6,163
Wave 105	-	560	(560)	-	-
Ringwood Food Grant	-	4,259	(2,083)	-	2,176
Total restricted funds	6,775	138,044	(124,301)	(2,179)	18,339
Total funds	183,815	429,221	(283,112)	-	329,924

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

Macmillan - Relates to a specific project set up between Citizens Advice Hampshire and Macmillan Cancer Support to provide advice to meet the needs of those affected by cancer.

Hythe Allotments - Relates to grant for reburbishment of Hythe office and upgrade of IT infrastructure.

Co op IT Grant - Relates to helping with the costs of moving from the New Milton office to new premises, specifically to the purchase of new PCs.

Ringwood Grant - Grants received to cover all costs specific to the relocation in November 2018 of the Ringwood office to the Ringwood Library.

Help to Claim Universal Credit - 12 month project set up between National Citizens Advice and the DWP to help clients with Universal Credit online applications and offer support until the first payments.

MaPSDAP (Money and Pensions Service Debt Advice Project) - Project between National Citizens Advice and the Money and Pensions Service to help clients with debt advice.

Barker-Mills Totton grant - Relates to grant for upgrade of IT infrastructure at Totton

Tesco Grant - Grant for purchase of laptops to support outreach in the Waterside area.

Bury Brickfield - Additional funding was awarded by NFDC to fund a 12 week outreach programme at Bury Brickfield Traveller site in Marchwood. An experienced case worker went once a week to engage with residents living on the site and help them access support and advice.

HAF Outreach - Funding from Hampshire County Council enabled CANF to attend holiday play schemes at different locations throughout the forest over Summer 2021.

UoS cost of living project - CANF administered the funding for a joint project with NFDC, New Forest foodbanks, Community First and Youth & Family Matters who all contributed to the Cost of Living research report carried out on behalf of the steering group by researchers from Southampton University.

Restorative Justice - This fund has now been completed. The grant provided training and display of literature on the Restorative Justice Scheme offered by the Office of the Police and Crime Commissioner.

Sovereign - This grant has now been completed. Grant for receiving referrals from Sovereign Housing for debt clients in the New Forest Area.

Home and Well - An ongoing grant. To provide advice to NHS referrals, on priority service registering.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

18 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2022
	General	Restricted funds	
	£	£	£
Current assets	372,685	30,862	403,547
Current liabilities	(19,167)	-	(19,167)
Provisions	(35,000)	-	(35,000)
Total net assets	<u>318,518</u>	<u>30,862</u>	<u>349,380</u>

	Unrestricted funds		Total funds at 31 March 2021
	General	Restricted funds	
	£	£	£
Current assets	374,092	35,557	409,649
Current liabilities	(37,507)	(17,218)	(54,725)
Provisions	(25,000)	-	(25,000)
Total net assets	<u>311,585</u>	<u>18,339</u>	<u>329,924</u>

19 Share capital

The company is limited by guarantee and does not have a share capital divided by shares.

20 Related party transactions

There were no related party transactions during the year (2021 - £Nil).

Company registration number: 06983394

Charity registration number: 1132425

New Forest Citizens Advice Bureau

known as

Citizens Advice New Forest

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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New Forest Citizens Advice Bureau
known as Citizens Advice New Forest
Reference and Administrative Details

Chair

J.J. Ogden

Chief Officer

A Talbot

Trustees

J Aitken
L G Miles
J E Morris
C F Brown
G A Newman
J M Baldwin
P R H Jennison
K Loosemore
F E Marsden

Secretary

Principal Office

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG

The charity is incorporated in England and Wales.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest
Reference and Administrative Details

Company Registration Number 06983394

Charity Registration Number 1132425

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Independent Examiner

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The charity's objects are to promote any charitable purpose by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in the New Forest and surrounding areas.

Citizens Advice New Forest aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

Our strategic goal is-

Everyone in New Forest area will be able to access free advice to find a way forward, supported by a strong, representative and influential Citizens Advice New Forest; providing our services through multiple digital channels and enabling personal face-to-face involvement with clients at community supported premises, championing equality and diversity while challenging discrimination.

The Trustees also approved the following strategic priorities to support the strategic goal -

Delivery - Centralise management, information, communication and technology. Divest leasehold premises and secure community supported facilities at locations where the service is needed on an outreach basis to meet a growing demand.

Finance - Secure long-term grant-aid arrangements, increasing funded project activities and local fund-raising, to sustain and develop the service to meet client needs.

People - Recruit and retain volunteers and provide them with high quality training and supervision for delivering the service. Employ skilled staff and develop them for the roles required to manage a high-quality service.

Research & Campaigns - Expand research and campaigning activities to identify and address social and economic issues impacting upon the lives of New Forest residents.

Partnership - Work collaboratively with others to improve the client experience and their access to the best advice and support outcomes.

Publicity - Increase the awareness of our services in the New Forest through improvements to public information resources, and use of social media.

In the year to March 2022 we have successfully delivered our telephone and email service and re-opened our offices for limited face to face meetings. This included opening an office in New Milton which was opened by the Citizen Advice National Patron HRH The Princess Royal on March 30th. Despite the continuing impact of the pandemic during the early part of the year we were able to assist 19% more clients than last year helping 6,539 clients with 17,961 issues.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the Charity during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The principal activity of Citizens Advice New Forest remains the provision of free, confidential, independent and impartial advice, information and counsel for members of the public although we have had to adapt how we have done this as our offices have been closed as a result of the pandemic. In addition to general advice the following specialist services or projects were provided.

- i) Specialist debt advice through our Money Advice Service Debt Advice Project.
- ii) Specialist advice related to Universal Credit funded through our Help to Claim project.
- iii) Advice and information to people affected by cancer, through our partnership with Hampshire Macmillan Citizens Advice Service.
- iv) Through Healthwatch Hampshire providing information, advice, signposting and referrals relating to health and social care services.
- v) Specialist employment advice.
- vi) Ringwood Foodbank
- vii) Hampshire Citizens Advice (UBenefit, Home & Well)
- viii) HAF outreach
- ix) University of Southampton research project

Advisory services have been provided by telephone, by email, through our Freephone Adviceline service (a telephone service via a single 0808 number). We have also delivered the National Citizens Advice Adviceline and webchat service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

The number of volunteers that were able to support our service increased to approximately 60 volunteers, all working flexibly from home and the office. They continued to provide an invaluable contribution, we estimate the value of this help at £500,000 in respect of the current year.

Achievements and performance

The key achievements in the year were:

- Developing our existing outreaches and introducing a new outreach at the Nedderman Centre in New Milton.
- Opening a new office in New Milton.
- Reopening all our offices for face to face appointments
- Developing our email and web chat services and setting up a video advice trial.
- Working successfully with hard to reach communities in the forest.
- Cost of Living Research with Southampton University
- Training and support for 4 Kickstart placements for young people

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Structure, governance and management

Nature of governing document

Citizens Advice New Forest is governed by its Memorandum and Articles of Association. New Forest Citizens Advice Bureau was incorporated as a company limited by guarantee on 6 August 2009. The maximum liability of each member is limited to £1. At 31 March 2022 the company had 9 members (all of whom are also Directors).

New Forest Citizens Advice Bureau is a registered charity. The charity commenced operations on 1 April 2010.

Recruitment and appointment of trustees

Trustees of the charity, who are also Directors of the Company, are elected from the local community and surrounding areas. A Nominations Committee, made up of Trustees, the Company Secretary and chaired by the Vice Chair is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair and Vice Chair. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction and training of trustees

Newly appointed Trustees are provided with a comprehensive programme for induction to Citizens Advice New Forest with access to training courses (where available) and mentoring by established trustees.

Organisational structure

Citizens Advice New Forest is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice New Forest and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of Directors' interests is maintained at our Registered Office.

Trustee Board evaluation

The Trustee Board reviews its performance every year. The evaluation is informal and typically involves individual Trustees completing a questionnaire followed by a group discussion to arrive at a consensus outcome. The evaluation is undertaken by reference to Section 5 of the Charity Governance Code for smaller charities and is also a requirement under the terms of our membership of the National Association of Citizens Advice Bureaux.

Relationships with related parties

Citizens Advice New Forest is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice New Forest in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Major risks and management of those risks

Citizens Advice New Forest has created a Risk Register which follows best practice guidance available from the Charity Commission. This identifies the major risks to which the charity is exposed, responsibilities and mitigation plans for all of them. This is monitored and updated regularly at meetings of the Board, ensuring that the charity continually manages its risk.

Citizens Advice New Forest has an Information Risk Policy which has been updated to reflect the most recent legislative requirements and is adequate for its purpose.

The Chief Officer is the Senior Information Risk Owner, supported by the Advice Services Managers, the Policy is overseen by a Trustee Lead. These roles provide a clear structure for the strategic governance and operational management of information risks within the charity. The Trustee Board is the Data Controller of all personal data that the charity processes and Joint Data Controller with Citizens Advice for all client information held on systems provided by Citizens Advice. The charity meets the requirements of the Data Protection Act 2018 and other regulatory requirements. It has implemented the introduction of compliance with the General Data Protection Regulation (Regulation (EU) 2016/679) [GDPR].

All staff are required to complete annually the Citizens Advice GDPR e-learning course and the Civil Service Learning 'Responsible for Information' training appropriate for their role and are provided with training. Trustees also complete these courses. An IT Acceptable Use Policy has been issued to all staff.

Security breaches and near misses are reported to the Board with individual breaches considered and escalated as appropriate, dependent on their seriousness. During the reporting period there was one breach identified which required the charity to inform or escalate a matter to Citizens Advice or the Information Commissioner's Office.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Financial review

The Statement of Financial Activities showed net surplus of £19,456 (2021 - £146,109) for the year and reserves stand at £349,380 (2021 - £329,924). The financial position at the year revealed by the Balance Sheet on page 12 shows net current assets or working capital of £384,380 (2021 - £354,924).

Policy on reserves

Citizens Advice New Forest is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. During the year the Trustees assessed the risks associated with maintaining the existing client services and determined that reserves of £170,000 were required to maintain these services for the foreseeable future. This represents seven months working capital.

Principal funding sources

The Trustees extend their gratitude to New Forest District Council and the local Town and Parish Councils who continue to support the core operating capacity of the charity. The New Forest District Council provide the principal source of funding.

Additionally, specific funding was received from:

- Citizens Advice Hampshire in partnership with Macmillan Cancer Support for the provision of information and advice to people with cancer.
- Healthwatch Hampshire for the provision of information and advice or signposting relating to health and social care services.
- The National Association of Citizens Advice Bureaux for Energy Best Deal Extra to provide advice on the best energy deals available.
- The National Association of Citizens Advice Bureaux for the Money and Pensions Service (MAPS) funded debt advice project. Under this project the charity provides debt advice to members of the public requiring help with their debt problems.
- The National Association of Citizens Advice Bureaux for the Help to Claim project in partnership with Citizens Advice. Under this project the charity provides over the phone and webchat support to clients requiring help with Universal Credit claims
- New Forest District Council discretionary grant for work with the Traveller community in the New Forest
- Home & Well - NHS referrals
- Ringwood Foodbank
- Various organisations to fund the Southampton University Cost of Living Research
- HAF outreach
- DWP Kickstart Programme

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment policy and objectives

As required in its Memorandum paragraph 4.19, in furtherance of its objects, and for no other purposes, the charity has the power to invest monies of the charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject nevertheless to such conditions and consents as may at the time be imposed or required by law.

The Trustees consider it appropriate to invest cash to achieve a return on that investment to further the aims of the charity. This will be done by seeking the best financial return within a level of risk considered acceptable to the Board.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Plans for future periods

Key objectives for the future include:-

1. To employ a Local Partnership Campaign Manager to produce a poverty action plan for the New Forest.
2. To maintain the telephone and email advice response rates to levels above national CA average
3. To reopen face to face services at Community Venues across the forest.
4. To develop our service to targeted areas or groups e.g. support for Ukrainian visitors
5. Complete plans to develop our New Milton office.
6. Diversify funding base and attract project funding.
7. To introduce video advice services across our offices.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27.10.22 and signed on its behalf by:



J.J. Ogden
Chairman

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 27.10.22 and signed on its behalf by:



J.J. Ogden
Chairman

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Independent Examiner's Report to the trustees of New Forest Citizens Advice Bureau

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Citizens Advice Bureau (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of New Forest Citizens Advice Bureau are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since New Forest Citizens Advice Bureau's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of New Forest Citizens Advice Bureau as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Moganarden Pillay-Chelvanaigum FCCA
Association of Chartered Certified Accountants
Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Date: 27/10/2022

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	270,616	55,009	325,625	307,388
Charitable activities	4	-	120,681	120,681	121,093
Other trading activities	5	75	-	75	100
Investment income	6	599	-	599	640
Total Income		<u>271,290</u>	<u>175,690</u>	<u>446,980</u>	<u>429,221</u>
Expenditure on:					
Charitable activities	7	<u>(259,198)</u>	<u>(168,326)</u>	<u>(427,524)</u>	<u>(283,112)</u>
Total Expenditure		<u>(259,198)</u>	<u>(168,326)</u>	<u>(427,524)</u>	<u>(283,112)</u>
Net income		12,092	7,364	19,456	146,109
Transfers between funds		<u>(5,159)</u>	<u>5,159</u>	<u>-</u>	<u>-</u>
Net movement in funds		6,933	12,523	19,456	146,109
Reconciliation of funds					
Total funds brought forward		<u>311,585</u>	<u>18,339</u>	<u>329,924</u>	<u>183,815</u>
Total funds carried forward	17	<u>318,518</u>	<u>30,862</u>	<u>349,380</u>	<u>329,924</u>

Statement of Financial Activities - Comparative Data for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	282,779	24,609	307,388
Charitable activities	4	7,658	113,435	121,093
Other trading activities	5	100	-	100
Investment income	6	640	-	640
Total Income		<u>291,177</u>	<u>138,044</u>	<u>429,221</u>
Expenditure on:				
Charitable activities	7	<u>(158,811)</u>	<u>(124,301)</u>	<u>(283,112)</u>
Total Expenditure		<u>(158,811)</u>	<u>(124,301)</u>	<u>(283,112)</u>
Net income		132,366	13,743	146,109
Transfers between funds		<u>2,179</u>	<u>(2,179)</u>	<u>-</u>
Net movement in funds		134,545	11,564	146,109
Reconciliation of funds				
Total funds brought forward		<u>177,040</u>	<u>6,775</u>	<u>183,815</u>
Total funds carried forward	17	<u>311,585</u>	<u>18,339</u>	<u>329,924</u>

All of the charity's activities derive from continuing operations.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

(Registration number: 06983394)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	13	26,987	15,053
Cash at bank and in hand		<u>376,560</u>	<u>394,596</u>
		403,547	409,649
Creditors: Amounts falling due within one year	14	<u>(19,167)</u>	<u>(54,725)</u>
Total assets less current liabilities		384,380	354,924
Provisions	15	<u>(35,000)</u>	<u>(25,000)</u>
Net assets		<u>349,380</u>	<u>329,924</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	30,862	18,339
Unrestricted income funds			
Unrestricted funds		<u>318,518</u>	<u>311,585</u>
Total funds	17	<u>349,380</u>	<u>329,924</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

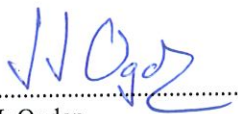
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on their behalf by:



 J.J. Ogden
 Chairman

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation of accounts

New Forest Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity's Financial Statements show net surplus of £19,456 for the year and free reserves of £318,518 as at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated services have been recognised in the statement of financial activities as both incoming resources and resources expended valued at the standard retail price less the price actually paid.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits

Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Creditors and provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

New Forest Citizens Advice Bureau

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Notes to the Financial Statements for the Year Ended 31 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2022	2021
		£	£	£
Donations and legacies;				
Donations from individuals	4,075	30	4,105	6,286
Grants, including capital grants;				
Government grants	266,541	-	266,541	276,786
Grants from other charities	-	54,979	54,979	24,316
	<u>270,616</u>	<u>55,009</u>	<u>325,625</u>	<u>307,388</u>

Grants and donations in 2021 totalling £307,388 was attributed to unrestricted funds of £282,779 and restricted funds of £24,609

New Forest Citizens Advice Bureau
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Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from charitable activities

	Restricted funds £	Total 2022 £	Total 2021 £
Grants	<u>120,681</u>	<u>120,681</u>	<u>121,093</u>

Grants in 2021 totalling £121,093 was attributed to unrestricted funds of £7,658 and restricted funds of £113,435

5 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Other income from other trading activities	<u>75</u>	<u>75</u>	<u>100</u>
	<u>75</u>	<u>75</u>	<u>100</u>

Income from other trading activity in 2021 totalling £100 was all attributed to unrestricted funds.

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>599</u>	<u>599</u>	<u>640</u>

Investment income in 2021 totalling £640 was all attributed to unrestricted funds.

7 Expenditure on charitable activities

	Activity support costs £	Total 2022 £	Total 2021 £
Advice giving	<u>427,524</u>	<u>427,524</u>	<u>283,112</u>

£259,198 (2021 - £158,811) of the above expenditure was attributable to unrestricted funds and £168,326 (2021 - £124,301) to restricted funds.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Advice giving £	Governance costs £	Total 2022 £	Total 2021 £
Staff costs	306,157	-	306,157	182,218
Admin costs	50,194	-	50,194	34,706
Premises	42,217	-	42,217	33,607
Computer costs	18,714	-	18,714	26,220
Finance costs	96	-	96	69
Other support costs	7,486	-	7,486	3,776
Governance costs	-	2,660	2,660	2,526
	<u>424,864</u>	<u>2,660</u>	<u>427,524</u>	<u>283,122</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year no trustee was reimbursed expenses.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	274,133	162,067
Social security costs	11,975	6,698
Pension costs	9,905	7,392
Other staff costs	10,144	6,061
	<u>306,157</u>	<u>182,218</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Managerial	1	2
Service delivery	11	5
	<u>12</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

The key management personnel of the charity comprise the Chief officer.

The total employee benefits of the key management personnel of the charity were £45,388 (2021 - £34,593).

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,376</u>	<u>2,260</u>

12 Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

13 Debtors

	2022 £	2021 £
Prepayments	5,952	4,198
Accrued income	<u>21,035</u>	<u>10,855</u>
	<u>26,987</u>	<u>15,053</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,525	2,691
Other creditors	8,251	42,949
Accruals	<u>7,391</u>	<u>9,085</u>
	<u>19,167</u>	<u>54,725</u>

15 Provisions

	Dilapidations £	Total £
At 1 April 2021	25,000	25,000
Credited to the statement of recognised gains and losses	<u>10,000</u>	<u>10,000</u>
At 31 March 2022	<u>35,000</u>	<u>35,000</u>

The dilapidation provision is recognised in order to make good alterations to leased premises at the end of the lease term.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Commitments

Other financial commitments

Lease commitments

The total amount of other financial commitments not provided in the financial statements was £135,406 (2021 - £84,810).

Breakdown of above:

Due within 1 year: £31,726 (2021 - £21,381)

Due between 1 to 5 years: £103,680 (2021 - £55,698)

Due beyond 5 years: £Nil (2021 - £7,731)

17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	311,585	271,290	(259,198)	(5,159)	318,518
Restricted funds					
Macmillan	2,788	30,178	(34,349)	1,383	-
Restorative Justice	600	-	-	-	600
Home & Well	131	780	(886)	-	25
MASDAP	(3,776)	-	-	3,776	-
Help To Claim Phone & Webchat	1,326	40,741	(37,039)	-	5,028
Sovereign	8,931	-	-	-	8,931
MaPSDAP	6,163	90,533	(85,441)	-	11,255
Ringwood Food Grant	2,176	8,558	(5,711)	-	5,023
Bury Brickfield	-	2,400	(2,400)	-	-
HAF Outreach	-	2,000	(2,000)	-	-
UoS Cost of Living Project	-	500	(500)	-	-
Total restricted funds	<u>18,339</u>	<u>175,690</u>	<u>(168,326)</u>	<u>5,159</u>	<u>30,862</u>
Total funds	<u><u>329,924</u></u>	<u><u>446,980</u></u>	<u><u>(427,524)</u></u>	<u><u>-</u></u>	<u><u>349,380</u></u>

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	177,040	266,468	(136,106)	4,183	311,585
<i>Designated</i>					
Healthwatch	-	2,100	(4,238)	2,138	-
Energy Advice Project	-	7,109	(4,253)	(2,856)	-
CAST	-	500	-	(500)	-
Catalyst Programme Grant	-	5,000	(4,800)	(200)	-
Covid-19 Response Nat Lottery	-	10,000	(9,414)	(586)	-
	-	24,709	(22,705)	(2,004)	-
Total unrestricted funds	177,040	291,177	(158,811)	2,179	311,585
Restricted funds					
Macmillan	(1,168)	32,297	(28,341)	-	2,788
BEIS	-	10,004	(9,732)	(272)	-
Restorative Justice	-	600	-	-	600
Hythe Allotments	154	-	-	(154)	-
Hate Crime Project	-	90	-	(90)	-
Home & Well	-	1,050	(919)	-	131
Ringwood Grant	519	-	-	(519)	-
Help to Claim Universal Credit	83	17,477	(17,560)	-	-
MASDAP	-	42,107	(45,883)	-	(3,776)
New Milton Move	15	-	-	(15)	-
Help To Claim Phone & Webchat	1,695	9,971	(10,340)	-	1,326
Community Advice Ctr Totton	1,300	-	(171)	(1,129)	-
Sovereign	4,177	5,000	(246)	-	8,931
MaPSDAP	-	14,629	(8,466)	-	6,163
Wave 105	-	560	(560)	-	-
Ringwood Food Grant	-	4,259	(2,083)	-	2,176
Total restricted funds	6,775	138,044	(124,301)	(2,179)	18,339
Total funds	183,815	429,221	(283,112)	-	329,924

New Forest Citizens Advice Bureau

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Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

Macmillan - Relates to a specific project set up between Citizens Advice Hampshire and Macmillan Cancer Support to provide advice to meet the needs of those affected by cancer.

Hythe Allotments - Relates to grant for reburbishment of Hythe office and upgrade of IT infrastructure.

Co op IT Grant - Relates to helping with the costs of moving from the New Milton office to new premises, specifically to the purchase of new PCs.

Ringwood Grant - Grants received to cover all costs specific to the relocation in November 2018 of the Ringwood office to the Ringwood Library.

Help to Claim Universal Credit - 12 month project set up between National Citizens Advice and the DWP to help clients with Universal Credit online applications and offer support until the first payments.

MaPSDAP (Money and Pensions Service Debt Advice Project) - Project between National Citizens Advice and the Money and Pensions Service to help clients with debt advice.

Barker-Mills Totton grant - Relates to grant for upgrade of IT infrastructure at Totton

Tesco Grant - Grant for purchase of laptops to support outreach in the Waterside area.

Bury Brickfield - Additional funding was awarded by NFDC to fund a 12 week outreach programme at Bury Brickfield Traveller site in Marchwood. An experienced case worker went once a week to engage with residents living on the site and help them access support and advice.

HAF Outreach - Funding from Hampshire County Council enabled CANF to attend holiday play schemes at different locations throughout the forest over Summer 2021.

UoS cost of living project - CANF administered the funding for a joint project with NFDC, New Forest foodbanks, Community First and Youth & Family Matters who all contributed to the Cost of Living research report carried out on behalf of the steering group by researchers from Southampton University.

Restorative Justice - This fund has now been completed. The grant provided training and display of literature on the Restorative Justice Scheme offered by the Office of the Police and Crime Commissioner.

Sovereign - This grant has now been completed. Grant for receiving referrals from Sovereign Housing for debt clients in the New Forest Area.

Home and Well - An ongoing grant. To provide advice to NHS referrals, on priority service registering.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2022

18 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2022
	General £	Restricted funds £	£
Current assets	372,685	30,862	403,547
Current liabilities	(19,167)	-	(19,167)
Provisions	(35,000)	-	(35,000)
Total net assets	<u>318,518</u>	<u>30,862</u>	<u>349,380</u>

	Unrestricted funds		Total funds at 31 March 2021
	General £	Restricted funds £	£
Current assets	374,092	35,557	409,649
Current liabilities	(37,507)	(17,218)	(54,725)
Provisions	(25,000)	-	(25,000)
Total net assets	<u>311,585</u>	<u>18,339</u>	<u>329,924</u>

19 Share capital

The company is limited by guarantee and does not have a share capital divided by shares.

20 Related party transactions

There were no related party transactions during the year (2021 - £Nil).

Accounts

Supporting people across the New Forest throughout the Covid Pandemic

A white circular logo with the text 'citizens advice' in blue lowercase letters.

**citizens
advice**

New Forest

Annual report 2020-21

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Introduction from the Chief Officer

It is great to be back in our offices, listening to the buzz and background conversations of the New Forest team as they grapple with the wide range of enquiries and questions posed by local residents from across the Forest. No two days are the same, each day brings a fresh co-hort of volunteers ready and willing to use their skills, expertise and training to help others. And help they do.

Between 1st April 2020 to the 31st March 2021 Citizens Advice New Forest helped **5,600 local people with over 14,000 issues**. Our specialist advice team has handled a wide range of issues ranging from furloughing and business closures to universal credit and benefit advice. Over the period CANF has seen a notable change in the age of our clients with nearly 30% of our clients being under 35 years of

age. Many clients had never needed to access support services before.

It never ceases to amaze me the difference our team can make, the patience they have to listen and really understand people's problems, and the tenacity they show in helping a client through a difficult situation.

Firstly, I must thank everyone in our New Forest team for going the extra mile for our clients across the New Forest. Despite the challenges of the last year our clients are at the forefront of our thinking and we have adapted and changed our service to make sure we have been able to help as many clients as possible.

As our offices were closed and our advice appointments moved to our Freephone telephone service, a big

part of 2020-21 has been developing our outreach services and working with partner organisations to make sure our services were reaching those people who really needed our help.

I would like to say a huge thank you to all the team at Citizens Advice New Forest. 2020 / 2021 has continued to stretch us but we are continuing to rebuild and develop our free, confidential and impartial advice service to be able to keep on helping people in the New Forest find a way forward with their problems.

Alison Talbot

Message from the Chair – Jeremy Ogden

It was a privilege for me to be appointed as Chair of Citizen's Advice New Forest at the end of October and I am honored to be a part of this wonderful charity. It has been another tumultuous year but the staff and volunteers have risen magnificently to all challenges. From being an organisation where the doors have always been open and much of the advice provided face to face, we have had to change our model and switched to providing advice over the phone, via email and web chat.

So we have still been there to help and indeed our advisers and volunteers have gone above and beyond, going out of their way to make sure people could get the advice they needed as the demand for our services increased, and indicators are that this trend will continue. However, life is returning a bit more to normal and we have seen a

return to the offices although flexible working is still an option being used. Our focus has been to maintain the level of service via our Adviceline and outreach services whilst building our capacity and introducing a limited face to face service for very vulnerable clients.

We have worked in partnership with a number of organisations this year by providing our services in conjunction with local food banks and also opened up new offices in Totton, sharing with It's Your Choice, and in New Milton where we are sharing the premises with Mencap. And as part of the Reaching More People project that Hampshire CA are leading, we have been looking at connecting our devices to hard to reach groups which in the New Forest includes the Traveller Community.

Once again I must thank NFDC for their continued support and we received a hugely positive response from their scrutiny panel when we appeared before them in September. I would also extend my huge thanks to Alison our Chief Officer who has provided great leadership throughout this difficult time and the staff and volunteers she leads.

Finally, I would like to thank all trustees for their time and support, not least Claire Brown and Glynne Miles who acted as interim Chair and Vice Chair and who ably steered the charity through this eventful period.

It is an exciting time to be part of CANF as we look at innovative ways of broadening and extending our services. We are still very much open to help.

Jeremy Ogden
Chair

We are Citizens Advice New Forest

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 assured, independent and impartial advice.

Our goal for 2023 – where we want to be

Everyone in the New Forest area will be able to access free advice to find a way forward, supported by a strong, representative and influential Citizens Advice New Forest.

We will provide our services through multiple digital channels and enable personal face-to-face involvement with clients at community supported premises.

We will champion equality and diversity while challenging discrimination.

The pandemic has enabled us to push forward with our strategic priorities outlined in the next sections.

"I contacted CANF during lockdown and within 24 hours an adviser phoned me and was very helpful with his advice.

He followed that up with a further two calls to see how I was getting along.

I now have the confidence to finalise the problem.

**I will definitely recommend Citizens Advice to anyone needing help.
Thank You".**

"I could not have had better more prompt or sensitive advice.

Indeed it went beyond that , the advisor concerned organised telephone conversations with the necessary authorities for me.

He also invited me to contact him again should I require further help.

This for me was a first class service sympathetically delivered."

Strategic Priority 1: Delivery

2020 saw us move to a different service delivery model as we closed our face to face services and moved to home working, helping most of our clients via telephone or email.

We have kept the service running throughout the pandemic, helping over 5,000 clients last year with over 14,000 issues:

- We introduced a new Freephone New Forest Adviceline and answer 89% of calls.
- We have introduced a text messaging service to remind clients about their appointments.
- We have refurbished our Totton office and secured arrangements for a new office in New Milton with Mencap.
- We have introduced 10 new outreach locations at key locations across the New Forest and recruited an outreach worker.
- We had over 50 staff and volunteers delivering #Advice At Home
- We made all our offices Covid secure working environments and offer face to face appointments for vulnerable clients.

Strategic Priority 2: Finance

We offer great value for money, nevertheless we rely on the financial support of New Forest District Council and the local Town and Parish Councils to be able to operate our services.

In 2020 we reacted quickly to the Pandemic and investing in laptops and soft phones to enable our service to move onto a home working footing. We were successful in securing a number of grants to help us meet this unexpected cost, and the investments we had already made to make our service more agile proved invaluable.

Although closed to clients we had to invest in our offices to ensure they were Covid safe environments for our staff and volunteers. Again we were successful in securing grants to create Covid secure working environments. The project funding we had secured in 2019 carried through into 2020, but

as services moved online we had to recruit and train specialist advisers to deliver our debt advice project and Help to Claim Universal Credit project. We have taken on more paid staff this year, reacting to the demands on our service and the drop in the numbers of volunteers.

Like many charities, the pandemic put on hold planned fundraising activities, but it didn't stop our intrepid Vice Chair embarking on an epic fundraising challenge to run between all of our New Forest offices raising hundreds of pounds and lifting everyone's spirits!





Strategic Priority 3: People

Citizens Advice New Forest has been so fortunate in the past on relying on a highly skilled volunteer base to deliver its advice service.

The pandemic effected the number of people who could volunteer with us. We remotely trained and equipped as many advisers as we could and our # Advice at Home service proved an effective and innovative way of continuing to deliver our service. However, it did mean that many volunteers dropped away as remote working, new technology and not seeing people face to face proved challenging. 18 months later (writing this report in October 2021) it has been great to welcome back volunteers who have been away from the service for the pandemic period.

We are rebuilding our volunteer team under the steer of our new training

and development manager and alongside our traditional cohort of retired professionals, we are bringing in young people, people with 'lived experience' and student interns to work on research projects.

Quote from Student intern

"I am truly honoured to have worked with Citizens Advice and take so much pride in the work I completed over those four weeks and I honestly cannot thank you enough"

Training continues to be an essential part of our service, both for new recruits and ongoing training to keep advisers up to date with the multitude of changes that we need to keep abreast of in the advice sector.

Strategic Priority 4: Research & Campaigns

As well as helping individuals with their problems, Citizens Advice tries to improve the conditions that are the cause of the problems. Sometimes we can do this just by spreading useful information. At other times we have persuaded policymakers to make changes. Our policy research at the national level combines an insight into people's problems with analysis of wider social and economic trends. This enables us to set out new ideas to improve policy and delivery for all. This year Citizens Advice have addressed issues including rising energy costs, employment during covid, universal credit, scams and the loyalty penalty.

At the local level, we have taken the lead in an important research project to discover the cost of living in the New Forest area - to see what effect it has on those who have limited means and

what can be done to help. It has been a major investment of effort which will have a strong positive influence on what we can do to help reduce the effects of poverty in the forest area.

The University of Southampton conducted the research which included in depth interviews and analysing data from Citizens Advice, the four New Forest foodbanks, and NFDC. We hosted two student interns to help with the project. Both were funded by the University of Southampton. They carried out much of the underpinning data gathering for the research project including:

- A survey of food prices at different shops and stores across the forest area.
- A study of transport and transport costs in the New Forest.

- A study of housing costs in the New Forest and a comparison with housing benefit.

The results were presented in a report in September. The main findings were that a number of issues made living in the New Forest expensive and particularly difficult for people who are less well off. The report focussed on public transport, housing costs, access to reasonably priced food, employment, community support and childcare. It also looked at the reasons why people had been caught in a poverty trap.

The work is ongoing and we expect the report to be a major catalyst in determining our course of action to help financially disadvantaged people living in the New Forest.



Strategic Priority 5: Partnership

Partnership has never been so important as in this last year. We have met the challenge of Covid alongside our voluntary sector and Council partners.

We have achieved notable successes:

1. Joint publicity to let people know where to go for help
2. Setting up online referral forms for foodbanks.
3. The setting up of the New Forest foodlarder project with Fareshare
4. The establishment of energy voucher schemes
5. Joint research project on the Cost of Living in the New Forest.

As we have moved out of the pandemic and returned to more usual working practices we have maintained our regular monthly meetings bringing together over 16 local organisations to keep each other updated, connected and working well together to support

our clients. Further projects are at the development stage including an interagency referral system (ReferNet), rolling out Advice First Aid training programme and working together to reach, 'hard to reach' groups such as the New Forest Traveller community.

Outreach

With our offices closed for so much of the year our outreach services became an important part of keeping in touch with our clients. A key project that emerged from the Covid New Forest Partnership was the development of the New Forest Food Larders. These are pop up food larders that visit 10 sites across New Forest each week. They are targeted at the most deprived communities from Ashley, Totton, and Fordingbridge right across to Calshot. For a small membership fee people receive 3 bags of fresh veg, chilled goods and store cupboard staples.

The larders are run by FareShare and supported by the four New Forest Foodbanks and NFDC and have provided invaluable support to over 660 households throughout the pandemic.

CANF supported the 'Larders' with outreach workers who helped clients

using the larders access other forms of help and support. They have been an invaluable way of connecting with clients, for example, through the Covid winter grant scheme we helped 165 households to grants worth over £24,255 towards their household energy costs.



'To be honest, I'm so glad we have that food larder 'cause that's helped a hell of a lot'
Carly

'The best thing that's happened down here I've noticed, in the last sort of six months maybe less, is the food share thing' Mike, Calshot

'It's [FareShare food scheme] is the most amazing scheme and I wish every little area had a scheme like that',
Tracey

Our year at Citizens Advice New Forest

Our Impact in 2020/21

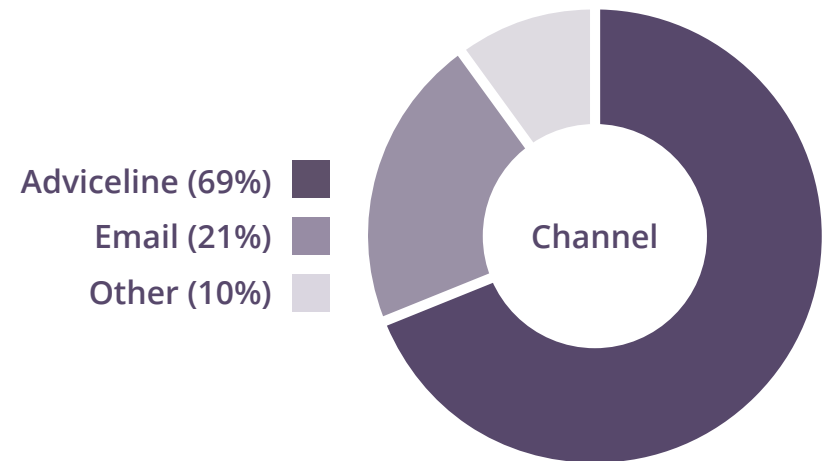


We helped **5,600** people, 35% of our clients were under 40.



We helped clients with over **14,000** issues. Clients are coming to us with an increasingly complex range of problems.

Top 3 Issues



Our advice to clients is delivered to high standards. We work to AQS standards and achieved green rating in 2020/21. We are a local independent charity. We achieved top audit scores for the way we run our charity and manage our finances.

Working through the pandemic

a view from a CANF adviser

I work for Citizens Advice and the Macmillan project. My working week consists of home visits to clients, visits to local hospices and cancer drop-in centres, as well as meetings and talks at local GP surgeries and job centres.

My last day at the Bureau was the 22nd March 2020. Being over 70 (just!) I had to isolate and was not allowed to work from the office. so I had arranged to 'lock down' with my sister in London. For the next 11 weeks I worked via phone, internet and post to try and provide as consistent a service as possible for all our clients.

Confining my interactions with clients to the telephone was challenging, especially with those who were unwell. Around 60% of clients did not have internet access, so much time was

spent on the phone and many more letters written than usual.

For most benefits, supporting medical information is needed and during this period new and better communication developed between GP's, their surgery staff, nursing staff, consultants and Job Centres. Everybody understood the difficulties the lockdown had brought and were keen not to let their patients down. I was able to obtain medical evidence by email and have documents scanned and signed by medical professionals. There was a real feeling of everyone trying to pull together to help those who were in need.

Our helpline extended its hours. There were many difficult cases of vulnerable people who were suffering from loneliness during this period. There

were also many who were very worried as their cancer treatment had stopped during the lockdown.

I returned to the office on the 15th June, and it was lovely to return to a feeling of support and kindness. The lessons learnt in total lockdown have helped us all to work together even better than before. It is good to know we were able to cope and still help all our clients in such difficult times.



'I think there's, you know, the two big industries are tourism and care, and they're both sort of shift patterns... don't really match up with local transport patterns.

So, if you haven't got a car, then you know, you are severely at a disadvantage with accessing employment.'

Case study

During the pandemic employment has been the top issue that people have come to us for advice. We have specialist employment advisers and have helped 870 clients with 1,935 employment related issues.

How we helped Mary to understand her employment rights

Mary is an example of one of the people we helped during the pandemic. Mary rang Citizens Advice New Forest seeking help after having problems with her employer. Prior to the pandemic she had been with the company for over 15 years and had no previous problems. She explains. 'It was a total shock, I just didn't know what to do or what my rights were'.

Citizens Advice New Forest have a specialist employment adviser and he was able to work with Mary over several months to help her communicate with

her employer to work out a way forward.

Mary explains

'Citizens Advice helped me understand my rights and make an appeal against my employer. They gave me the tools I needed and the confidence to use them, and supported me through the appeal process, which resulted in compensation equivalent to one years salary.

Our year at a glance

Quarter 1 – April, May, June 2020

The first lockdown. The Business Continuity Plan is activated and we scramble to get IT kit to all # Advisers at home . We don't miss a day of service and keep answering the phone to clients.

We settle into new routines and find different and new ways of working. We hold an online Easter tea party via Zoom for all the staff and volunteers to get together.

Quarter 2 – July, August, September 2020

We attend our first online council meeting to secure support from our core funders NFDC.- Big Thank You!

We run a recruitment campaign for new Trustees and appoint 5 new Trustees to the CANF Board. Here we are putting



some of the new Trustees through their paces on the Southampton Legal Walk.

Quarter 3 – October, November, December

In September Glynne Miles, trustee and vicechair, lived up to his name and ran over 50 miles between our 5 offices around the New Forest to raise funds for CANF.

Our New Forest Adviceline becomes a Freephone service making it easier

than ever for our clients across the New Forest to contact us.

Quarter 4 – January, February, March 2021



The first foodladders start up in the New Forest

We recruit a training and volunteer support manager and start new volunteers on the Hampshire Telephone Assessor Learning Programme.

‘Going into debt but not on anything extravagant at all, simply on just trying to make ends meet in terms of food’

Finance

Financial Performance

CANF continues to work and plan in a challenging context, we have been successful this year in attracting one off project funding to help the organisation adapt to the pandemic.

Detailed information of the Charity's financial performance in 2020/21 is available in our Statutory Annual Accounts and Trustees Report.

The summary is as follows:
Incoming resources £429,221 (2020 £397,483) of which £138,044 (2020 £125,247) related to project restricted activities.

Project Income

In 2020/21 CANF delivered a number of successful projects:

- Money & Pensions Service – debt advice & increasing capacity
- Help to Claim – Universal Credit
- Macmillan – supporting families affected by cancer
- Energy Best Deal
- Citizens Advice Hampshire wide projects – Healthwatch, Hate Crime, Home & Well, U Benefit, Restorative justice
- CAST – National lottery programme for digital support
- Ringwood Foodbank

Acknowledgments & Thank You

Citizens Advice New Forest thanks all funders, volunteers, staff and other supporters without whose support we could not continue.

Our thanks go to:

Principal Funder

CANF extends its gratitude to New Forest District Council who continue to support the core operating capacity of the charity as the principle funder.

Our Funders and Supporters

Esso Petroleum, Southampton Legal Walk, Waitrose, National Lottery, National Citizens Advice (BEIS grant), Catalyst Discovery Grant, The Wyndham Charitable Trust. Tesco's, NFDC discretionary grant for Covid recovery, HCC Supporting families. Wave 105 - Cash for Kids, Hythe quiz.

The many Town and Parish Councils who continue to support us:

Beaulieu Parish Council, Bramshaw Parish Council, Bransgore Parish Council, Copythorne Parish Council, Fordingbridge Town Council, Hordle Parish Council, Hythe & Dibden Parish Council, Lymington & Pennington Town Council, Marchwood Parish Council, Netley Marsh Parish Council, New Milton Parish Council, Ringwood Town Council, St Leonards & St Ives Parish Council, Totton & Eling Town Council.

"As a volunteer I thoroughly enjoy volunteering with Citizens Advice.

Being able to help people is so rewarding, helping clients with their problems, and making their lives a little easier."

Our Volunteers

Our volunteers have been amazing, responding to the pandemic by delivering #Advice at Home. We have had a reduced number due to the challenges of the pandemic and would like to say a special thank you to those of you that were able to continue to support the service during these difficult times.

Alan Wilson, Alexia Rees, Andrew Barham, Ann Cox, Ann Mason, Ann Norris, Anne Cullen, Bill Miles, Carolyn Bryant, Carol Hampson, Caroline Duffett, Carol Canning, Celia Cheadle, Colin Smedley, Dafydd Thomas, David Chapman, Dawn Locke, Deborah Griffiths, Dennis Bates, Elizabeth Ralley, Erica Mallon, Francis Turner, Gill Garney, Gillian Devonshire, Heather Graham, Ian Evans, Jennie Worsdale, Jeremy Allin, Jerry Weber, Jill Bansback, Jim Madge, John Barns, John Penfield, John Purves, Kate Miles, Kathy Quinn, Kay Sutton, Ken Hardy, Kevin May, Kirsten Marsh, Laura Ivey, Liz Tuckey, Lynda Chapman, Magdalen Chadbourn, Margot Grimwood, Maria Curle, Maria Santos, Martin Coates, Mick Bennett, Mick Lockwood, Nicholas Walford, Paul Boynton, Pat Brown, Pat Freeman, Paul Longley, Roger Bird, Paul Spargo, Peter Vening,

Rayner Brammell, Rosemary Haley, Rowena Fowler, Roy Bunce, Sahana Goodwin, Sarah Salisbury, Sue Smith, Suzanne Brown, Tina Facey, Tricia Ade & Virginia Curtis.

A special mention to the volunteers that left the service this year, your time with us was very much appreciated and we wish you the very best in your future endeavours.

We would also like to pay tribute to two of our volunteers that sadly passed away this year, Ian Large and Michael Jenkinson.

Thank you all so much for the immeasurably valuable work you have done for Citizens Advice New Forest. Your dedication is essential to the work that we do. We cannot do it without you. We would not want to do it without you!



Our Staff and Trustees

Our Trustees

Chair: Claire Brown
Vice Chair: Glynne Miles
Treasurer: Geoff Newman
Jacque Aiken
Janine Morris
Jeremy Ogden
Kevin Loosemore
Jessica Baldwin
Phill Jennison

Company Secretary

Frances Marsden

Our Staff

Chief Officer: Alison Talbot

Advice Services Managers:
Justine McMahon, Sandy Negrescu, Emma Absolom, Kath Fletcher

Training & Volunteer Manager: Sallie Southam

Macmillan Adviser: Marilyn Seabrooke

Finance Officer: Karen Smedley

Meetings Secretary: Janine Buchner

Adviceline: Jess Enos

Debt team: Nicky Edwards, Trudi Fanti, Megan Burns

Help to Claim: Aleks Horecka, Rosie Gannaway

Outreach: Sophie Stride

Kickstart Trainees: Amelia Adams, Jamie Dunning

Student Interns: Kate Beeslee, Emily Lanham, Bethany Rutland

Citizens Advice helps people find a way forward.

We provide free, confidential and independent advice to help people overcome their problems. We are a voice for our clients and consumers on the issues that matter to them.

We value diversity, champion equality, and challenge discrimination and harassment. We're here for everyone.

If you need Advice please contact our New Forest Advice Line 0808 278 7860.

If you would like to support Citizens Advice New Forest please visit our webpage and click on the donate button.

newforestcab.org.uk



Citizens Advice New Forest is an operating name of New Forest Citizens Advice Bureau, a registered charity No: 1132425. Company limited by guarantee, registered in England and Wales, No: 06983394. Registered office: Lymington Town Hall, Avenue Road, Lymington SO41 9ZG. Chief Officer: Alison Talbot. Email: ceo@newforest.cabnet.org.uk. Tel: 07740 901305.

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Company registration number: 06983394

Charity registration number: 1132425

New Forest Citizens Advice Bureau

known as

Citizens Advice New Forest

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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New Forest Citizens Advice Bureau
known as Citizens Advice New Forest
Reference and Administrative Details

Chair

D J Scillitoe (resigned 19 November 2020)
C F Brown

Chief Officer

A Talbot (appointed 1 September 2018)

Trustees

D J Scillitoe (resigned 19 November 2020)
E S Read (resigned 19 November 2020)
J Aitken
L G Miles
J E Morris
C F Brown
G A Newman (appointed on 22 September 2020)
J M Baldwin (appointed on 25 September 2020)
S H Ashby (appointed on 4 October 2020)
P R H Jennison (appointed on 3 November 2020)
J Ogden (appointed on 3 Decemebr 2020)
K Loosemore (appointed in 25 Janaury 2021)
D J Scillitoe (resigned 29 October 2020)
F E Marsden (appointed on 29 October 2020)

Secretary

Principal Office

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG

The charity is incorporated in England and Wales.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest
Reference and Administrative Details

Company Registration Number 06983394

Charity Registration Number 1132425

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Independent Examiner

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charity's objects are to promote any charitable purpose by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in the New Forest and surrounding areas.

Citizens Advice New Forest aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

Our strategic goal is-

Everyone in New Forest area will be able to access free advice to find a way forward, supported by a strong, representative and influential Citizens Advice New Forest; providing our services through multiple digital channels and enabling personal face-to-face involvement with clients at community supported premises, championing equality and diversity while challenging discrimination.

The Trustees also approved the following strategic priorities to support the strategic goal -

Delivery - Centralise management, information, communication and technology. Divest leasehold premises and secure community supported facilities at locations where the service is needed on an outreach basis to meet a growing demand.

Finance - Secure long-term grant-aid arrangements, increasing funded project activities and local fund-raising, to sustain and develop the service to meet client needs.

People - Recruit and retain volunteers and provide them with high quality training and supervision for delivering the service. Employ skilled staff and develop them for the roles required to manage a high-quality service.

Research & Campaigns - Expand research and campaigning activities to identify and address social and economic issues impacting upon the lives of New Forest residents.

Partnership - Work collaboratively with others to improve the client experience and their access to the best advice and support outcomes.

Publicity - Increase the awareness of our services in the New Forest through improvements to public information resources, and use of social media.

In March 2020 in response to the Covid pandemic we had to implement our Business Continuity Plan and close our face to face services and move to a telephone and email service. Despite this we have largely implemented our 2019/20 Action Plan and helped 5,600 people with 14,000 issues. We also have developed new partnerships and been a key part of the Covid response effort in the local area. For example, we have helped to set up the New Forest food larder project and now deliver advice services in 10 outreach locations across the New Forest.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the Charity during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The principal activity of Citizens Advice New Forest remains the provision of free, confidential, independent and impartial advice, information and counsel for members of the public although we have had to adapt how we have done this as our offices have been closed as a result of the pandemic. In addition to general advice the following specialist services or projects were provided.

- i) Specialist debt advice through our Money Advice Service Debt Advice Project.
- ii) Specialist advice related to Universal Credit funded through our Help to Claim project.
- iii) Advice and information to people affected by cancer, through our partnership with Hampshire Macmillan Citizens Advice Service.
- iv) Advice and information to consumers on the best energy deals through the Energy Advice Programme.
- v) Through Healthwatch Hampshire providing information, advice, signposting and referrals relating to health and social care services.
- vi) Specialist employment advice.
- vii) Sovereign Money Partners
- viii) Ringwood Foodbank
- ix) Hampshire Citizens Advice (UBenefit, Home & Well)
- x) Supporting Families
- xi) Wave 105

Advisory services have been provided by telephone, by email, through our Freephone Adviceline service (a telephone service via a single 0808 number). We have also delivered the National Citizens Advice Adviceline and webchat service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

The number of volunteers that were able to support our service reduced to approximately 50 volunteers, all working from home they continued to provide an invaluable contribution. We estimate the value of this help at £500,000 in respect of the current year.

Achievements and performance

The key achievements in the year were:

- Setting up 10 new outreaches with the Fareshare foodlenders
- Upgrading the IT infrastructure to allow us to deliver the service remotely
- Refurbishment of Totton office
- The restructuring of staff team and recruitment of new staff
- Delivery of Energy voucher scheme
- Introduced a new freephone advice line
- Helped 5400 people with 14000 issues

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Structure, governance and management

Nature of governing document

New Forest Citizens Advice Bureau is governed by its Memorandum and Articles of Association. New Forest Citizens Advice Bureau was incorporated as a company limited by guarantee on 6 August 2009. The maximum liability of each member is limited to £1. At 31 March 2021 the company had 10 members (all of whom are also Directors).

New Forest Citizens Advice Bureau is a registered charity. The charity commenced operations on 1 April 2010.

Recruitment and appointment of trustees

Trustees of the charity, who are also Directors of the Company, are elected from the local community and surrounding areas. A Nominations Committee, made up of Trustees, the Company Secretary and chaired by the Vice Chair is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair and Vice Chair. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction and training of trustees

Newly appointed Trustees are provided with a comprehensive programme for induction to Citizens Advice New Forest with access to training courses (where available) and mentoring by established trustees.

Organisational structure

Citizens Advice New Forest is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice New Forest and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of Directors' interests is maintained at our Registered Office.

Trustee Board evaluation

The Trustee Board reviews its performance every year. The evaluation is informal and typically involves individual Trustees completing a questionnaire followed by a group discussion to arrive at a consensus outcome. The evaluation is undertaken by reference to Section 5 of the Charity Governance Code for smaller charities and is also a requirement under the terms of our membership of the National Association of Citizens Advice Bureaux.

Relationships with related parties

Citizens Advice New Forest is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice New Forest in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Major risks and management of those risks

Citizens Advice New Forest has created a Risk Register which follows best practice guidance available from the Charity Commission. This identifies the major risks to which the charity is exposed, responsibilities and mitigation plans for all of them. This is monitored and updated regularly at meetings of the Board, ensuring that the charity continually manages its risk.

Citizens Advice New Forest has an Information Risk Policy which has been updated to reflect the most recent legislative requirements and is adequate for its purpose.

The Chief Officer is the Senior Information Risk Owner, supported by the Advice Services Managers, the Policy is overseen by a Trustee Lead. These roles provide a clear structure for the strategic governance and operational management of information risks within the charity. The Trustee Board is the Data Controller of all personal data that the charity processes and Joint Data Controller with Citizens Advice for all client information held on systems provided by Citizens Advice. The charity meets the requirements of the Data Protection Act 2018 and other regulatory requirements. It has implemented the introduction of compliance with the General Data Protection Regulation (Regulation (EU) 2016/679) [GDPR].

All staff are required to complete annually the Citizens Advice GDPR e-learning course and the Civil Service Learning 'Responsible for Information' training appropriate for their role and are provided with training. Trustees also complete these courses. An IT Acceptable Use Policy has been issued to all staff.

Security breaches and near misses are reported to the Board with individual breaches considered and escalated as appropriate, dependent on their seriousness. During the reporting period there was one breach identified which required the charity to inform or escalate a matter to Citizens Advice or the Information Commissioner's Office.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Financial review

Policy on reserves

Citizens Advice New Forest is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. During the year the Trustees assessed the risks associated with maintaining the existing client services and determined that reserves of £170,000 were required to maintain these services for the foreseeable future. This represents seven months working capital.

Principal funding sources

The Trustees extend their gratitude to New Forest District Council and the local Town and Parish Councils who continue to support the core operating capacity of the charity. The New Forest District Council provide the principal source of funding.

Additionally, specific funding was received from:

- Citizens Advice Hampshire in partnership with Macmillan Cancer Support for the provision of information and advice to people with cancer.
- Healthwatch Hampshire for the provision of information and advice or signposting relating to health and social care services.
- The National Association of Citizens Advice Bureaux for Energy Best Deal Extra to provide advice on the best energy deals available.
- The National Association of Citizens Advice Bureaux for the Money and Pensions Service (MAPS) funded debt advice project. Under this project the charity provides debt advice to members of the public requiring help with their debt problems.
- The National Association of Citizens Advice Bureaux for the Help to Claim project in partnership with Citizens Advice. Under this project the charity provides over the phone and webchat support to clients requiring help with Universal Credit claims
- National Association of Citizens Advice Bureaux (BEIS funding) for remote working.
- CAST (Digital for social good) develop remote working ideas.
- Catalyst Discovery grant remote support for home working
- National Lottery Covid 19 response
- New Forest District Council discretionary grant for Covid
- Exon Grant for outreach work
- Home & Well - NHS referrals
- The National Association of Citizens Advice Bureaux- Adviceline / Webchat
- Ringwood Foodbank
- Sovereign Housing
- Supporting Families HCC
- U Benefit
- Wave 105

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Investment policy and objectives

As required in its Memorandum paragraph 4.19, in furtherance of its objects, and for no other purposes, the charity has the power to invest monies of the charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject nevertheless to such conditions and consents as may at the time be imposed or required by law.

The Trustees consider it appropriate to invest cash to achieve a return on that investment to further the aims of the charity. This will be done by seeking the best financial return within a level of risk considered acceptable to the Board.

Continuing Impact of Covid19 pandemic

The government lockdown arrangements throughout the year have resulted in significant disruption to the charity's services and, due to its extraordinary nature, the charity's Business Continuity process was invoked on 18th March 2020.

During the last year the charity was unable to use any of its premises for delivery of services and operated a telephone and webchat from the homes of staff and volunteers with the use of mobile telephone and portable laptops. Our offices have since been reopened on a limited basis and we are building capacity to fully reopen again.

Going Concern

On 13 May 2021 the Board considered the impact of the pandemic and concluded that the company currently has adequate reserves and liquidity to continue operating. This will be continually reviewed as the long-term consequences of the pandemic become evident.

Plans for future periods

Key objectives for the future include:-

1. To carry out a research project with key partners across the New Forest to determine the factors affecting people living on low incomes throughout the district.
2. To maintain the telephone and email advice response rates to levels achieved during the pandemic (80%).
3. To reopen face to face services at Community Venues across the forest.
4. To develop our outreach service to targeted areas or groups.
5. Complete plans to share occupation of the New Milton office with another charity.
6. Diversify funding base and attract project funding.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23/10/21 and signed on its behalf by:



G A Newman
Trustee

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28/10/21 and signed on its behalf by:



G A Newman
Trustee

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Independent Examiner's Report to the trustees of New Forest Citizens Advice Bureau

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 11 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Citizens Advice Bureau (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of New Forest Citizens Advice Bureau are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

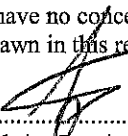
Independent examiner's statement

Since New Forest Citizens Advice Bureau's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of New Forest Citizens Advice Bureau as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
Fabrice Legris BEng FCA
Institute of Chartered Accountants in England and Wales
Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Date: 8/11/2021

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	282,779	24,609	307,388	264,883
Charitable activities	4	7,658	113,435	121,093	129,497
Other trading activities	5	100	-	100	1,029
Investment income	6	640	-	640	2,074
Total Income		<u>291,177</u>	<u>138,044</u>	<u>429,221</u>	<u>397,483</u>
Expenditure on:					
Charitable activities	7	<u>(158,811)</u>	<u>(124,301)</u>	<u>(283,112)</u>	<u>(346,539)</u>
Total Expenditure		<u>(158,811)</u>	<u>(124,301)</u>	<u>(283,112)</u>	<u>(346,539)</u>
Net income		132,366	13,743	146,109	50,944
Transfers between funds		<u>2,179</u>	<u>(2,179)</u>	<u>-</u>	<u>-</u>
Net movement in funds		134,545	11,564	146,109	50,944
Reconciliation of funds					
Total funds brought forward		<u>177,040</u>	<u>6,775</u>	<u>183,815</u>	<u>132,871</u>
Total funds carried forward	17	<u>311,585</u>	<u>18,339</u>	<u>329,924</u>	<u>183,815</u>

Statement of Financial Activities - Comparative Data for the Year Ended 31 March 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	256,513	8,370	264,883
Charitable activities	4	12,620	116,877	129,497
Other trading activities	5	1,029	-	1,029
Investment income	6	<u>2,074</u>	<u>-</u>	<u>2,074</u>
Total Income		<u>272,236</u>	<u>125,247</u>	<u>397,483</u>
Expenditure on:				
Charitable activities	7	<u>(195,489)</u>	<u>(151,050)</u>	<u>(346,539)</u>
Total Expenditure		<u>(195,489)</u>	<u>(151,050)</u>	<u>(346,539)</u>
Net income/(expenditure)		76,747	(25,803)	50,944
Transfers between funds		<u>(16,646)</u>	<u>16,646</u>	<u>-</u>
Net movement in funds		60,101	(9,157)	50,944
Reconciliation of funds				
Total funds brought forward		<u>116,939</u>	<u>15,932</u>	<u>132,871</u>
Total funds carried forward	17	<u>177,040</u>	<u>6,775</u>	<u>183,815</u>

All of the charity's activities derive from continuing operations.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

(Registration number: 06983394)

Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	13	15,053	20,453
Cash at bank and in hand		<u>394,596</u>	<u>412,043</u>
		409,649	432,496
Creditors: Amounts falling due within one year	14	<u>(54,725)</u>	<u>(223,681)</u>
Total assets less current liabilities		354,924	208,815
Provisions	15	<u>(25,000)</u>	<u>(25,000)</u>
Net assets		<u>329,924</u>	<u>183,815</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	18,339	6,775
Unrestricted income funds			
Unrestricted funds		<u>311,585</u>	<u>177,040</u>
Total funds	17	<u>329,924</u>	<u>183,815</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 11 to 23 were approved by the trustees, and authorised for issue on 28/10/21 and signed on their behalf by:



G A Newman
Trustee

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Forest Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The World Health Organisation declared the outbreak of a coronavirus (COVID-19) a pandemic. The COVID-19 outbreak in the United Kingdom has resulted in a temporary lockdown and reduction of the charity's activities. At the current time, the directors are unable to quantify the potential effects of this pandemic on future reporting periods. The board's review of the resources available against the charity's commitments show that the charity would have sufficient means for at least a year from the date these Financial Statements are approved. Given the above, the directors consider it appropriate to adopt a going concern basis in preparing the financial statements.

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated services have been recognised in the statement of financial activities as both incoming resources and resources expended valued at the standard retail price less the price actually paid.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Donations and legacies;				
Donations from individuals	5,993	293	6,286	6,993
Grants, including capital grants;				
Government grants	276,786	-	276,786	249,540
Grants from other charities	-	24,316	24,316	8,350
	<u>282,779</u>	<u>24,609</u>	<u>307,388</u>	<u>264,883</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Grants	<u>7,658</u>	<u>113,435</u>	<u>121,093</u>	<u>129,497</u>

5 Income from other trading activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Local fundraising	-	-	379
Other income from other trading activities	100	100	650
	<u>100</u>	<u>100</u>	<u>1,029</u>

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Investment income

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	640	640	2,074

7 Expenditure on charitable activities

	Activity support costs	Total 2021	Total 2020
	£	£	£
Advice giving	283,112	283,112	346,539

£158,811 (2020 - £195,489) of the above expenditure was attributable to unrestricted funds and £124,301 (2020 - £151,050) to restricted funds.

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs	Finance costs	Computer costs	Staff costs	Admin costs	Premises costs including depreciation	Other support costs	Total 2021	Total 2020
	£	£	£	£	£	£	£	£	£
Advice giving	2,526	69	26,220	182,218	34,706	33,607	3,766	283,112	346,539

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year no trustee was reimbursed expenses.

No trustees have received any other benefits from the charity during the year.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	162,067	174,061
Social security costs	6,698	8,766
Pension costs	7,392	9,931
Other staff costs	6,061	17,047
	<u>182,218</u>	<u>209,805</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Managerial	2	2
Service delivery	<u>5</u>	<u>5</u>
	<u>7</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £34,593 (2020 - £33,915).

The chief officer, as the highest paid member of staff, received benefits totalling £34,593 (2020 - £33,915).

11 Independent examiner's remuneration

	2021	2020
	£	£
Examination of the financial statements	<u>2,260</u>	<u>2,100</u>

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2021	2020
	£	£
Prepayments	4,198	6,104
Accrued income	10,855	11,309
Other debtors	-	3,040
	<u>15,053</u>	<u>20,453</u>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	2,691	2,854
Other creditors	42,949	4,776
Accruals	9,085	9,501
Deferred income	-	206,550
	<u>54,725</u>	<u>223,681</u>

15 Provisions

	Dilapidations	Total
	£	£
At 1 April 2020	25,000	25,000
Utilised during the period	(1,965)	(1,965)
Credited to the statement of recognised gains and losses	1,819	1,819
Amounts unused and reversed	146	146
At 31 March 2021	<u>25,000</u>	<u>25,000</u>

The dilapidation provision is recognised in order to make good alterations to leased premises at the end of the lease term.

New Forest Citizens Advice Bureau

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Notes to the Financial Statements for the Year Ended 31 March 2021

16 Commitments

Other financial commitments

Lease commitments

The total amount of other financial commitments not provided in the financial statements was £84,810 (2020 - £113,030).

Breakdown of above:

Due within 1 year: £21,381 (2020 - £30,983)

Due between 1 to 5 years: £55,698 (2020 - £61,062)

Due beyond 5 years: £7,731 (2020 - £20,985)

New Forest Citizens Advice Bureau

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Notes to the Financial Statements for the Year Ended 31 March 2021

17 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	177,040	266,468	(136,106)	4,183	311,585
<i>Designated</i>					
Healthwatch	-	2,100	(4,238)	2,138	-
Energy Advice Project	-	7,109	(4,253)	(2,856)	-
CAST	-	500	-	(500)	-
Catalyst Programme Grant	-	5,000	(4,800)	(200)	-
Covid-19 Response Nat Lottery	-	10,000	(9,414)	(586)	-
	-	24,709	(22,705)	(2,004)	-
Total Unrestricted funds	177,040	291,177	(158,811)	2,179	311,585
Restricted funds					
Macmillan	(1,168)	32,297	(28,341)	-	2,788
BEIS	-	10,004	(9,732)	(272)	-
Restorative Justice	-	600	-	-	600
Hythe Allotments	154	-	-	(154)	-
Hate Crime Project	-	90	-	(90)	-
Home & Well	-	1,050	(919)	-	131
Ringwood Grant	519	-	-	(519)	-
Help to Claim Universal Credit	83	17,477	(17,560)	-	-
MASDAP	-	42,107	(45,883)	-	(3,776)
New Milton Move	15	-	-	(15)	-
Help To Claim Phone & Webchat	1,695	9,971	(10,340)	-	1,326
Community Advice Ctr Totton	1,300	-	(171)	(1,129)	-
Sovereign	4,177	5,000	(246)	-	8,931
MaPS Training	-	14,629	(8,466)	-	6,163
Wave 105	-	560	(560)	-	-
Ringwood Food Grant	-	4,259	(2,083)	-	2,176
Total restricted funds	6,775	138,044	(124,301)	(2,179)	18,339
Total funds	183,815	429,221	(283,112)	-	329,924

New Forest Citizens Advice Bureau

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Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	82,405	259,615	(188,379)	23,399	177,040
<i>Designated</i>					
Energy Best Deal	21,504	-	-	(21,504)	-
Healthwatch	9,500	2,000	(1,248)	(10,252)	-
Energy Saving Week	377	-	-	(377)	-
Hate Crime Project	2,853	-	-	(2,853)	-
Energy Advice Project	-	10,321	(5,862)	(4,459)	-
Restorative Justice	300	300	-	(600)	-
	<u>34,534</u>	<u>12,621</u>	<u>(7,110)</u>	<u>(40,045)</u>	<u>-</u>
Total unrestricted funds	<u>116,939</u>	<u>272,236</u>	<u>(195,489)</u>	<u>(16,646)</u>	<u>177,040</u>
Restricted funds					
Macmillan	5,430	22,598	(29,196)	-	(1,168)
Hythe Allotments	2,500	-	(2,346)	-	154
Co op IT Grant	2,667	-	(2,667)	-	-
Ringwood Grant	519	-	-	-	519
Help to Claim Universal Credit	(328)	29,328	(28,917)	-	83
MASDAP	(356)	51,364	(64,189)	13,181	-
Barker-Mills Totton grant	2,500	-	(2,500)	-	-
Tesco Grant	3,000	1,000	(4,000)	-	-
New Milton Move	-	-	15	-	15
Lymington Move	-	6,200	(9,665)	3,465	-
Help To Claim Phone & Webchat	-	8,007	(6,312)	-	1,695
Community Advice Ctr Totton	-	1,750	(450)	-	1,300
Sovereign	-	5,000	(823)	-	4,177
	<u>15,932</u>	<u>125,247</u>	<u>(151,050)</u>	<u>16,646</u>	<u>6,775</u>
Total restricted funds	<u>15,932</u>	<u>125,247</u>	<u>(151,050)</u>	<u>16,646</u>	<u>6,775</u>
Total funds	<u>132,871</u>	<u>397,483</u>	<u>(346,539)</u>	<u>-</u>	<u>183,815</u>

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

Macmillan - Relates to a specific project set up between Citizens Advice Hampshire and Macmillan Cancer Support to provide advice to meet the needs of those affected by cancer.

Hythe Allotments - Relates to grant for refurbishment of Hythe office and upgrade of IT infrastructure.

Co op IT Grant - Relates to helping with the costs of moving from the New Milton office to new premises, specifically to the purchase of new PCs.

Ringwood Grant - Grants received to cover all costs specific to the relocation in November 2018 of the Ringwood office to the Ringwood Library.

Help to Claim Universal Credit - 12 month project set up between National Citizens Advice and the DWP to help clients with Universal Credit online applications and offer support until the first payments.

MASDAP (Money Advice Service Debt Advice Project) - Project between National Citizens Advice and the Money and Pensions Service to help clients with debt advice.

Barker-Mills Totton grant - Relates to grant for upgrade of IT infrastructure at Totton

Tesco Grant - Grant for purchase of laptops to support outreach in the Waterside area.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Current assets	372,088	2,004	35,557	409,649
Current liabilities	(37,507)	-	(17,218)	(54,725)
Provisions	(25,000)	-	-	(25,000)
Total net assets	<u>309,581</u>	<u>2,004</u>	<u>18,339</u>	<u>329,924</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020
	General £	Designated £	£	£
Current assets	385,676	40,045	6,775	432,496
Current liabilities	(17,131)	-	-	(17,131)
Creditors over 1 year	(206,550)	-	-	(206,550)
Provisions	(25,000)	-	-	(25,000)
Total net assets	<u>136,995</u>	<u>40,045</u>	<u>6,775</u>	<u>183,815</u>

19 Related party transactions

There were no related party transactions in the year.

Company registration number: 06983394

Charity registration number: 1132425

New Forest Citizens Advice Bureau

known as

Citizens Advice New Forest

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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New Forest Citizens Advice Bureau
known as Citizens Advice New Forest
Reference and Administrative Details

Chair

D J Scillitoe (resigned 19 November 2020)
C F Brown

Chief Officer

A Talbot (appointed 1 September 2018)

Trustees

D J Scillitoe (resigned 19 November 2020)
E S Read (resigned 19 November 2020)
J Aitken
L G Miles
J E Morris
C F Brown
G A Newman (appointed on 22 September 2020)
J M Baldwin (appointed on 25 September 2020)
S H Ashby (appointed on 4 October 2020)
P R H Jennison (appointed on 3 November 2020)
J Ogden (appointed on 3 Decemebr 2020)
K Loosemore (appointed in 25 Janaury 2021)
D J Scillitoe (resigned 29 October 2020)
F E Marsden (appointed on 29 October 2020)

Secretary

Principal Office

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG

The charity is incorporated in England and Wales.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest
Reference and Administrative Details

Company Registration Number 06983394

Charity Registration Number 1132425

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Nationwide Building Society
Kings Park Road
Moulton Park
Northampton
NN3 6NW

Independent Examiner

Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charity's objects are to promote any charitable purpose by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in the New Forest and surrounding areas.

Citizens Advice New Forest aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

Our strategic goal is-

Everyone in New Forest area will be able to access free advice to find a way forward, supported by a strong, representative and influential Citizens Advice New Forest; providing our services through multiple digital channels and enabling personal face-to-face involvement with clients at community supported premises, championing equality and diversity while challenging discrimination.

The Trustees also approved the following strategic priorities to support the strategic goal -

Delivery - Centralise management, information, communication and technology. Divest leasehold premises and secure community supported facilities at locations where the service is needed on an outreach basis to meet a growing demand.

Finance - Secure long-term grant-aid arrangements, increasing funded project activities and local fund-raising, to sustain and develop the service to meet client needs.

People - Recruit and retain volunteers and provide them with high quality training and supervision for delivering the service. Employ skilled staff and develop them for the roles required to manage a high-quality service.

Research & Campaigns - Expand research and campaigning activities to identify and address social and economic issues impacting upon the lives of New Forest residents.

Partnership - Work collaboratively with others to improve the client experience and their access to the best advice and support outcomes.

Publicity - Increase the awareness of our services in the New Forest through improvements to public information resources, and use of social media.

In March 2020 in response to the Covid pandemic we had to implement our Business Continuity Plan and close our face to face services and move to a telephone and email service. Despite this we have largely implemented our 2019/20 Action Plan and helped 5,600 people with 14,000 issues. We also have developed new partnerships and been a key part of the Covid response effort in the local area. For example, we have helped to set up the New Forest food larder project and now deliver advice services in 10 outreach locations across the New Forest.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the Charity during the year. The trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The principal activity of Citizens Advice New Forest remains the provision of free, confidential, independent and impartial advice, information and counsel for members of the public although we have had to adapt how we have done this as our offices have been closed as a result of the pandemic. In addition to general advice the following specialist services or projects were provided.

- i) Specialist debt advice through our Money Advice Service Debt Advice Project.
- ii) Specialist advice related to Universal Credit funded through our Help to Claim project.
- iii) Advice and information to people affected by cancer, through our partnership with Hampshire Macmillan Citizens Advice Service.
- iv) Advice and information to consumers on the best energy deals through the Energy Advice Programme.
- v) Through Healthwatch Hampshire providing information, advice, signposting and referrals relating to health and social care services.
- vi) Specialist employment advice.
- vii) Sovereign Money Partners
- viii) Ringwood Foodbank
- ix) Hampshire Citizens Advice (UBenefit, Home & Well)
- x) Supporting Families
- xi) Wave 105

Advisory services have been provided by telephone, by email, through our Freephone Adviceline service (a telephone service via a single 0808 number). We have also delivered the National Citizens Advice Adviceline and webchat service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

The number of volunteers that were able to support our service reduced to approximately 50 volunteers, all working from home they continued to provide an invaluable contribution. We estimate the value of this help at £500,000 in respect of the current year.

Achievements and performance

The key achievements in the year were:

- Setting up 10 new outreaches with the Fareshare foodlenders
- Upgrading the IT infrastructure to allow us to deliver the service remotely
- Refurbishment of Totton office
- The restructuring of staff team and recruitment of new staff
- Delivery of Energy voucher scheme
- Introduced a new freephone advice line
- Helped 5400 people with 14000 issues

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Structure, governance and management

Nature of governing document

New Forest Citizens Advice Bureau is governed by its Memorandum and Articles of Association. New Forest Citizens Advice Bureau was incorporated as a company limited by guarantee on 6 August 2009. The maximum liability of each member is limited to £1. At 31 March 2021 the company had 10 members (all of whom are also Directors).

New Forest Citizens Advice Bureau is a registered charity. The charity commenced operations on 1 April 2010.

Recruitment and appointment of trustees

Trustees of the charity, who are also Directors of the Company, are elected from the local community and surrounding areas. A Nominations Committee, made up of Trustees, the Company Secretary and chaired by the Vice Chair is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair and Vice Chair. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction and training of trustees

Newly appointed Trustees are provided with a comprehensive programme for induction to Citizens Advice New Forest with access to training courses (where available) and mentoring by established trustees.

Organisational structure

Citizens Advice New Forest is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice New Forest and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of Directors' interests is maintained at our Registered Office.

Trustee Board evaluation

The Trustee Board reviews its performance every year. The evaluation is informal and typically involves individual Trustees completing a questionnaire followed by a group discussion to arrive at a consensus outcome. The evaluation is undertaken by reference to Section 5 of the Charity Governance Code for smaller charities and is also a requirement under the terms of our membership of the National Association of Citizens Advice Bureaux.

Relationships with related parties

Citizens Advice New Forest is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice New Forest in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the trustees holds the position of trustee/director of another charity they may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Major risks and management of those risks

Citizens Advice New Forest has created a Risk Register which follows best practice guidance available from the Charity Commission. This identifies the major risks to which the charity is exposed, responsibilities and mitigation plans for all of them. This is monitored and updated regularly at meetings of the Board, ensuring that the charity continually manages its risk.

Citizens Advice New Forest has an Information Risk Policy which has been updated to reflect the most recent legislative requirements and is adequate for its purpose.

The Chief Officer is the Senior Information Risk Owner, supported by the Advice Services Managers, the Policy is overseen by a Trustee Lead. These roles provide a clear structure for the strategic governance and operational management of information risks within the charity. The Trustee Board is the Data Controller of all personal data that the charity processes and Joint Data Controller with Citizens Advice for all client information held on systems provided by Citizens Advice. The charity meets the requirements of the Data Protection Act 2018 and other regulatory requirements. It has implemented the introduction of compliance with the General Data Protection Regulation (Regulation (EU) 2016/679) [GDPR].

All staff are required to complete annually the Citizens Advice GDPR e-learning course and the Civil Service Learning 'Responsible for Information' training appropriate for their role and are provided with training. Trustees also complete these courses. An IT Acceptable Use Policy has been issued to all staff.

Security breaches and near misses are reported to the Board with individual breaches considered and escalated as appropriate, dependent on their seriousness. During the reporting period there was one breach identified which required the charity to inform or escalate a matter to Citizens Advice or the Information Commissioner's Office.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Financial review

Policy on reserves

Citizens Advice New Forest is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. During the year the Trustees assessed the risks associated with maintaining the existing client services and determined that reserves of £170,000 were required to maintain these services for the foreseeable future. This represents seven months working capital.

Principal funding sources

The Trustees extend their gratitude to New Forest District Council and the local Town and Parish Councils who continue to support the core operating capacity of the charity. The New Forest District Council provide the principal source of funding.

Additionally, specific funding was received from:

- Citizens Advice Hampshire in partnership with Macmillan Cancer Support for the provision of information and advice to people with cancer.
- Healthwatch Hampshire for the provision of information and advice or signposting relating to health and social care services.
- The National Association of Citizens Advice Bureaux for Energy Best Deal Extra to provide advice on the best energy deals available.
- The National Association of Citizens Advice Bureaux for the Money and Pensions Service (MAPS) funded debt advice project. Under this project the charity provides debt advice to members of the public requiring help with their debt problems.
- The National Association of Citizens Advice Bureaux for the Help to Claim project in partnership with Citizens Advice. Under this project the charity provides over the phone and webchat support to clients requiring help with Universal Credit claims
- National Association of Citizens Advice Bureaux (BEIS funding) for remote working.
- CAST (Digital for social good) develop remote working ideas.
- Catalyst Discovery grant remote support for home working
- National Lottery Covid 19 response
- New Forest District Council discretionary grant for Covid
- Exon Grant for outreach work
- Home & Well - NHS referrals
- The National Association of Citizens Advice Bureaux- Adviceline / Webchat
- Ringwood Foodbank
- Sovereign Housing
- Supporting Families HCC
- U Benefit
- Wave 105

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Investment policy and objectives

As required in its Memorandum paragraph 4.19, in furtherance of its objects, and for no other purposes, the charity has the power to invest monies of the charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject nevertheless to such conditions and consents as may at the time be imposed or required by law.

The Trustees consider it appropriate to invest cash to achieve a return on that investment to further the aims of the charity. This will be done by seeking the best financial return within a level of risk considered acceptable to the Board.

Continuing Impact of Covid19 pandemic

The government lockdown arrangements throughout the year have resulted in significant disruption to the charity's services and, due to its extraordinary nature, the charity's Business Continuity process was invoked on 18th March 2020.

During the last year the charity was unable to use any of its premises for delivery of services and operated a telephone and webchat from the homes of staff and volunteers with the use of mobile telephone and portable laptops. Our offices have since been reopened on a limited basis and we are building capacity to fully reopen again.

Going Concern

On 13 May 2021 the Board considered the impact of the pandemic and concluded that the company currently has adequate reserves and liquidity to continue operating. This will be continually reviewed as the long-term consequences of the pandemic become evident.

Plans for future periods

Key objectives for the future include:-

1. To carry out a research project with key partners across the New Forest to determine the factors affecting people living on low incomes throughout the district.
2. To maintain the telephone and email advice response rates to levels achieved during the pandemic (80%).
3. To reopen face to face services at Community Venues across the forest.
4. To develop our outreach service to targeted areas or groups.
5. Complete plans to share occupation of the New Milton office with another charity.
6. Diversify funding base and attract project funding.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23/10/21 and signed on its behalf by:



G A Newman
Trustee

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Trustees' Responsibilities

The trustees (who are also the directors of New Forest Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28/10/21 and signed on its behalf by:



G A Newman
Trustee

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Independent Examiner's Report to the trustees of New Forest Citizens Advice Bureau

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 11 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of New Forest Citizens Advice Bureau (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of New Forest Citizens Advice Bureau are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

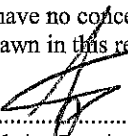
Independent examiner's statement

Since New Forest Citizens Advice Bureau's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of New Forest Citizens Advice Bureau as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
Fabrice Legris BEng FCA
Institute of Chartered Accountants in England and Wales
Westlake Clark Audit LLP
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Date: 8/1/2021

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	282,779	24,609	307,388	264,883
Charitable activities	4	7,658	113,435	121,093	129,497
Other trading activities	5	100	-	100	1,029
Investment income	6	640	-	640	2,074
Total Income		<u>291,177</u>	<u>138,044</u>	<u>429,221</u>	<u>397,483</u>
Expenditure on:					
Charitable activities	7	<u>(158,811)</u>	<u>(124,301)</u>	<u>(283,112)</u>	<u>(346,539)</u>
Total Expenditure		<u>(158,811)</u>	<u>(124,301)</u>	<u>(283,112)</u>	<u>(346,539)</u>
Net income		132,366	13,743	146,109	50,944
Transfers between funds		<u>2,179</u>	<u>(2,179)</u>	<u>-</u>	<u>-</u>
Net movement in funds		134,545	11,564	146,109	50,944
Reconciliation of funds					
Total funds brought forward		<u>177,040</u>	<u>6,775</u>	<u>183,815</u>	<u>132,871</u>
Total funds carried forward	17	<u>311,585</u>	<u>18,339</u>	<u>329,924</u>	<u>183,815</u>

Statement of Financial Activities - Comparative Data for the Year Ended 31 March 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	256,513	8,370	264,883
Charitable activities	4	12,620	116,877	129,497
Other trading activities	5	1,029	-	1,029
Investment income	6	<u>2,074</u>	<u>-</u>	<u>2,074</u>
Total Income		<u>272,236</u>	<u>125,247</u>	<u>397,483</u>
Expenditure on:				
Charitable activities	7	<u>(195,489)</u>	<u>(151,050)</u>	<u>(346,539)</u>
Total Expenditure		<u>(195,489)</u>	<u>(151,050)</u>	<u>(346,539)</u>
Net income/(expenditure)		76,747	(25,803)	50,944
Transfers between funds		<u>(16,646)</u>	<u>16,646</u>	<u>-</u>
Net movement in funds		60,101	(9,157)	50,944
Reconciliation of funds				
Total funds brought forward		<u>116,939</u>	<u>15,932</u>	<u>132,871</u>
Total funds carried forward	17	<u>177,040</u>	<u>6,775</u>	<u>183,815</u>

All of the charity's activities derive from continuing operations.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

(Registration number: 06983394)

Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	13	15,053	20,453
Cash at bank and in hand		<u>394,596</u>	<u>412,043</u>
		409,649	432,496
Creditors: Amounts falling due within one year	14	<u>(54,725)</u>	<u>(223,681)</u>
Total assets less current liabilities		354,924	208,815
Provisions	15	<u>(25,000)</u>	<u>(25,000)</u>
Net assets		<u>329,924</u>	<u>183,815</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	18,339	6,775
Unrestricted income funds			
Unrestricted funds		<u>311,585</u>	<u>177,040</u>
Total funds	17	<u>329,924</u>	<u>183,815</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 11 to 23 were approved by the trustees, and authorised for issue on 28/10/21 and signed on their behalf by:



G A Newman
Trustee

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

New Forest Citizens Advice Bureau meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The World Health Organisation declared the outbreak of a coronavirus (COVID-19) a pandemic. The COVID-19 outbreak in the United Kingdom has resulted in a temporary lockdown and reduction of the charity's activities. At the current time, the directors are unable to quantify the potential effects of this pandemic on future reporting periods. The board's review of the resources available against the charity's commitments show that the charity would have sufficient means for at least a year from the date these Financial Statements are approved. Given the above, the directors consider it appropriate to adopt a going concern basis in preparing the financial statements.

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated services have been recognised in the statement of financial activities as both incoming resources and resources expended valued at the standard retail price less the price actually paid.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Notes to the Financial Statements for the Year Ended 31 March 2021

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable that the charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

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Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Donations and legacies;				
Donations from individuals	5,993	293	6,286	6,993
Grants, including capital grants;				
Government grants	276,786	-	276,786	249,540
Grants from other charities	-	24,316	24,316	8,350
	<u>282,779</u>	<u>24,609</u>	<u>307,388</u>	<u>264,883</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General £	£	£	£
Grants	<u>7,658</u>	<u>113,435</u>	<u>121,093</u>	<u>129,497</u>

5 Income from other trading activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Local fundraising	-	-	379
Other income from other trading activities	100	100	650
	<u>100</u>	<u>100</u>	<u>1,029</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

6 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	640	640	2,074

7 Expenditure on charitable activities

	Activity support costs		
	£	Total	Total
		2021	2020
		£	£
Advice giving	283,112	283,112	346,539

£158,811 (2020 - £195,489) of the above expenditure was attributable to unrestricted funds and £124,301 (2020 - £151,050) to restricted funds.

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Governance costs	Finance costs	Computer costs	Staff costs	Admin costs	Premises costs including depreciation	Other support costs	Total 2021	Total 2020
	£	£	£	£	£	£	£	£	£
Advice giving	2,526	69	26,220	182,218	34,706	33,607	3,766	283,112	346,539

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year no trustee was reimbursed expenses.

No trustees have received any other benefits from the charity during the year.

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Notes to the Financial Statements for the Year Ended 31 March 2021

10 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	162,067	174,061
Social security costs	6,698	8,766
Pension costs	7,392	9,931
Other staff costs	6,061	17,047
	<u>182,218</u>	<u>209,805</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Managerial	2	2
Service delivery	5	5
	<u>7</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £34,593 (2020 - £33,915).

The chief officer, as the highest paid member of staff, received benefits totalling £34,593 (2020 - £33,915).

11 Independent examiner's remuneration

	2021	2020
	£	£
Examination of the financial statements	<u>2,260</u>	<u>2,100</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Debtors

	2021	2020
	£	£
Prepayments	4,198	6,104
Accrued income	10,855	11,309
Other debtors	-	3,040
	<u>15,053</u>	<u>20,453</u>

14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	2,691	2,854
Other creditors	42,949	4,776
Accruals	9,085	9,501
Deferred income	-	206,550
	<u>54,725</u>	<u>223,681</u>

15 Provisions

	Dilapidations	Total
	£	£
At 1 April 2020	25,000	25,000
Utilised during the period	(1,965)	(1,965)
Credited to the statement of recognised gains and losses	1,819	1,819
Amounts unused and reversed	146	146
At 31 March 2021	<u>25,000</u>	<u>25,000</u>

The dilapidation provision is recognised in order to make good alterations to leased premises at the end of the lease term.

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Notes to the Financial Statements for the Year Ended 31 March 2021

16 Commitments

Other financial commitments

Lease commitments

The total amount of other financial commitments not provided in the financial statements was £84,810 (2020 - £113,030).

Breakdown of above:

Due within 1 year: £21,381 (2020 - £30,983)

Due between 1 to 5 years: £55,698 (2020 - £61,062)

Due beyond 5 years: £7,731 (2020 - £20,985)

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Notes to the Financial Statements for the Year Ended 31 March 2021

17 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	177,040	266,468	(136,106)	4,183	311,585
<i>Designated</i>					
Healthwatch	-	2,100	(4,238)	2,138	-
Energy Advice Project	-	7,109	(4,253)	(2,856)	-
CAST	-	500	-	(500)	-
Catalyst Programme Grant	-	5,000	(4,800)	(200)	-
Covid-19 Response Nat Lottery	-	10,000	(9,414)	(586)	-
	-	24,709	(22,705)	(2,004)	-
Total Unrestricted funds	177,040	291,177	(158,811)	2,179	311,585
Restricted funds					
Macmillan	(1,168)	32,297	(28,341)	-	2,788
BEIS	-	10,004	(9,732)	(272)	-
Restorative Justice	-	600	-	-	600
Hythe Allotments	154	-	-	(154)	-
Hate Crime Project	-	90	-	(90)	-
Home & Well	-	1,050	(919)	-	131
Ringwood Grant	519	-	-	(519)	-
Help to Claim Universal Credit	83	17,477	(17,560)	-	-
MASDAP	-	42,107	(45,883)	-	(3,776)
New Milton Move	15	-	-	(15)	-
Help To Claim Phone & Webchat	1,695	9,971	(10,340)	-	1,326
Community Advice Ctr Totton	1,300	-	(171)	(1,129)	-
Sovereign	4,177	5,000	(246)	-	8,931
MaPS Training	-	14,629	(8,466)	-	6,163
Wave 105	-	560	(560)	-	-
Ringwood Food Grant	-	4,259	(2,083)	-	2,176
Total restricted funds	6,775	138,044	(124,301)	(2,179)	18,339
Total funds	183,815	429,221	(283,112)	-	329,924

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Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	82,405	259,615	(188,379)	23,399	177,040
<i>Designated</i>					
Energy Best Deal	21,504	-	-	(21,504)	-
Healthwatch	9,500	2,000	(1,248)	(10,252)	-
Energy Saving Week	377	-	-	(377)	-
Hate Crime Project	2,853	-	-	(2,853)	-
Energy Advice Project	-	10,321	(5,862)	(4,459)	-
Restorative Justice	300	300	-	(600)	-
	<u>34,534</u>	<u>12,621</u>	<u>(7,110)</u>	<u>(40,045)</u>	<u>-</u>
Total unrestricted funds	<u>116,939</u>	<u>272,236</u>	<u>(195,489)</u>	<u>(16,646)</u>	<u>177,040</u>
Restricted funds					
Macmillan	5,430	22,598	(29,196)	-	(1,168)
Hythe Allotments	2,500	-	(2,346)	-	154
Co op IT Grant	2,667	-	(2,667)	-	-
Ringwood Grant	519	-	-	-	519
Help to Claim Universal Credit	(328)	29,328	(28,917)	-	83
MASDAP	(356)	51,364	(64,189)	13,181	-
Barker-Mills Totton grant	2,500	-	(2,500)	-	-
Tesco Grant	3,000	1,000	(4,000)	-	-
New Milton Move	-	-	15	-	15
Lymington Move	-	6,200	(9,665)	3,465	-
Help To Claim Phone & Webchat	-	8,007	(6,312)	-	1,695
Community Advice Ctr Totton	-	1,750	(450)	-	1,300
Sovereign	-	5,000	(823)	-	4,177
	<u>15,932</u>	<u>125,247</u>	<u>(151,050)</u>	<u>16,646</u>	<u>6,775</u>
Total restricted funds	<u>15,932</u>	<u>125,247</u>	<u>(151,050)</u>	<u>16,646</u>	<u>6,775</u>
Total funds	<u>132,871</u>	<u>397,483</u>	<u>(346,539)</u>	<u>-</u>	<u>183,815</u>

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The specific purposes for which the funds are to be applied are as follows:

Macmillan - Relates to a specific project set up between Citizens Advice Hampshire and Macmillan Cancer Support to provide advice to meet the needs of those affected by cancer.

Hythe Allotments - Relates to grant for refurbishment of Hythe office and upgrade of IT infrastructure.

Co op IT Grant - Relates to helping with the costs of moving from the New Milton office to new premises, specifically to the purchase of new PCs.

Ringwood Grant - Grants received to cover all costs specific to the relocation in November 2018 of the Ringwood office to the Ringwood Library.

Help to Claim Universal Credit - 12 month project set up between National Citizens Advice and the DWP to help clients with Universal Credit online applications and offer support until the first payments.

MASDAP (Money Advice Service Debt Advice Project) - Project between National Citizens Advice and the Money and Pensions Service to help clients with debt advice.

Barker-Mills Totton grant - Relates to grant for upgrade of IT infrastructure at Totton

Tesco Grant - Grant for purchase of laptops to support outreach in the Waterside area.

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Notes to the Financial Statements for the Year Ended 31 March 2021

18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Current assets	372,088	2,004	35,557	409,649
Current liabilities	(37,507)	-	(17,218)	(54,725)
Provisions	(25,000)	-	-	(25,000)
Total net assets	<u>309,581</u>	<u>2,004</u>	<u>18,339</u>	<u>329,924</u>

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020
	General £	Designated £	£	£
Current assets	385,676	40,045	6,775	432,496
Current liabilities	(17,131)	-	-	(17,131)
Creditors over 1 year	(206,550)	-	-	(206,550)
Provisions	(25,000)	-	-	(25,000)
Total net assets	<u>136,995</u>	<u>40,045</u>	<u>6,775</u>	<u>183,815</u>

19 Related party transactions

There were no related party transactions in the year.