

Supporting people across the New Forest throughout the Covid Pandemic



**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

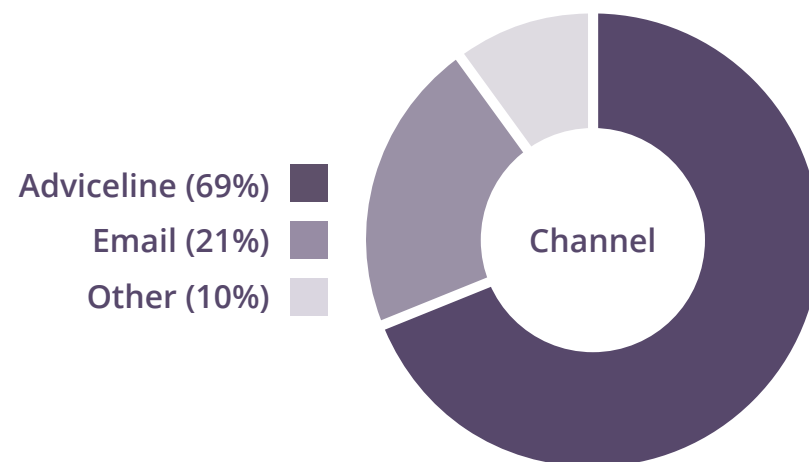


We helped **5,600** people, 35% of our clients were under 40.



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.

Printed and published by New Forest Citizens Advice Bureau November 2021.
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 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.

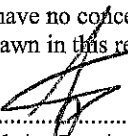
Independent examiner's statement

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.

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		
	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.

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

known as Citizens Advice New Forest

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.

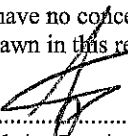
Independent examiner's statement

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: 8/11/2021

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		291,177	138,044	429,221	397,483
Expenditure on:					
Charitable activities	7	(158,811)	(124,301)	(283,112)	(346,539)
Total Expenditure		(158,811)	(124,301)	(283,112)	(346,539)
Net income		132,366	13,743	146,109	50,944
Transfers between funds		2,179	(2,179)	-	-
Net movement in funds		134,545	11,564	146,109	50,944
Reconciliation of funds					
Total funds brought forward		177,040	6,775	183,815	132,871
Total funds carried forward	17	311,585	18,339	329,924	183,815

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	2,074	-	2,074
Total Income		272,236	125,247	397,483
Expenditure on:				
Charitable activities	7	(195,489)	(151,050)	(346,539)
Total Expenditure		(195,489)	(151,050)	(346,539)
Net income/(expenditure)		76,747	(25,803)	50,944
Transfers between funds		(16,646)	16,646	-
Net movement in funds		60,101	(9,157)	50,944
Reconciliation of funds				
Total funds brought forward		116,939	15,932	132,871
Total funds carried forward	17	177,040	6,775	183,815

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	<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>

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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.