

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

Annual report 2021–22

**citizens
advice**

New Forest

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

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Introduction from the Chief Officer

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

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

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

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

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

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

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

Alison Talbot

October 2022

Chair's Report

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

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

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

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

Thanks must go as ever to the New

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

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

Jeremy Ogden

Chair, October 2022

Our year at Citizens Advice New Forest

Our Impact in 2021/22

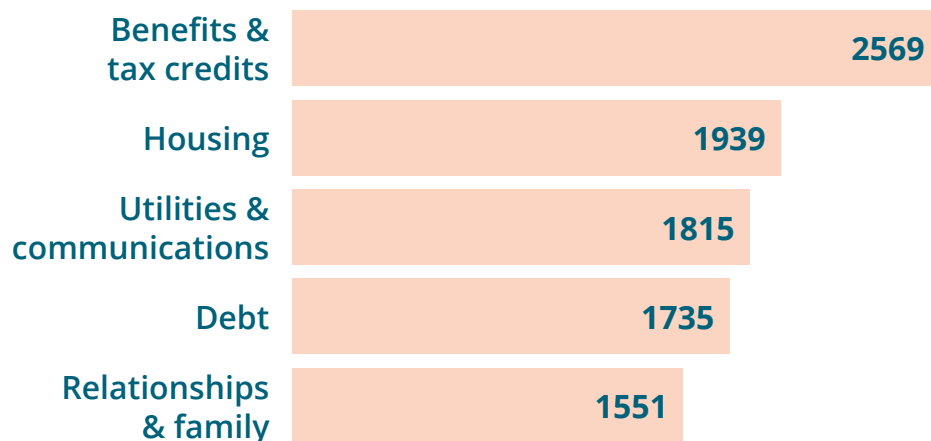


We helped **6,539** people, a 19% increase on last year.

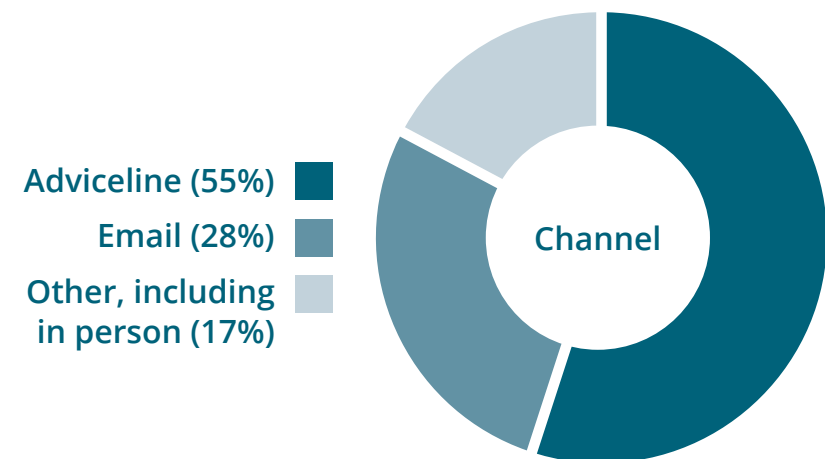


We helped clients with **17,961** issues. Clients are coming to us with an increasingly complex range of problems.

Top 5 Issues



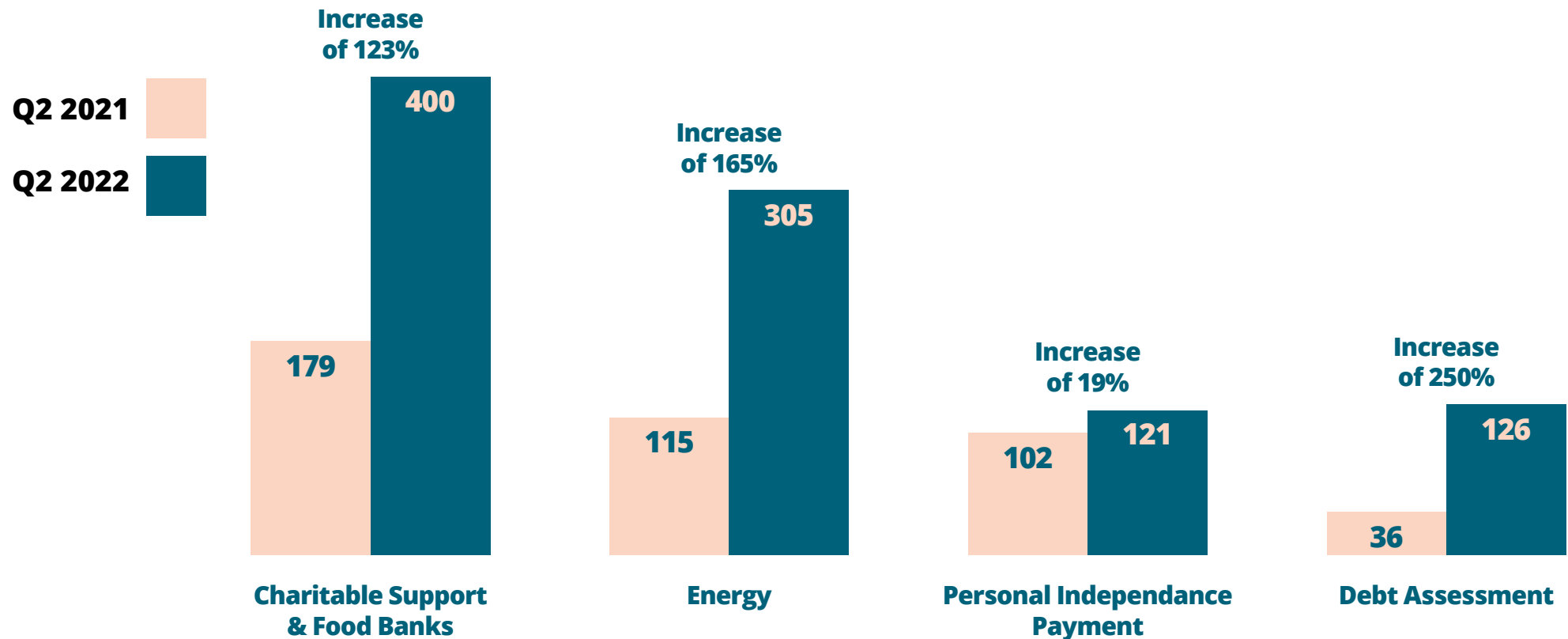
Advice by channel



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

Cost of living and our service

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



How we are helping people through the Cost of Living Crisis

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

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

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

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

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

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

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

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

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

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

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

Co-ordinating Cost of Living work

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

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

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

A number of projects are ongoing these include:

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

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



Our Cost of Living projects

The New Forest Food larders

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

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

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

Energy Support

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

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

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

Helping the Most Vulnerable Clients

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

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

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

Our year at a glance

Quarter 1 – April, May, June 2021

We open the doors at our newly refurbished Totton office.

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

Quarter 2 – July, August, September 2021

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

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

Quarter 3 – October, November, December 2021

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

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

Quarter 4 – January, February, March 2022

The new Foodlarder is opened at the Nedderman Centre.

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



The Royal Visit

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



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



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



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

Working in partnership

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

We have achieved notable successes:

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

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



Team outside our Totton office

Our people

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

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

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



Ian (Volunteer Adviser)

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

Amelia (Kickstart Trainee)

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

Who we help

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

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

This is Debby

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

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

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

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

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

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

This is Dave

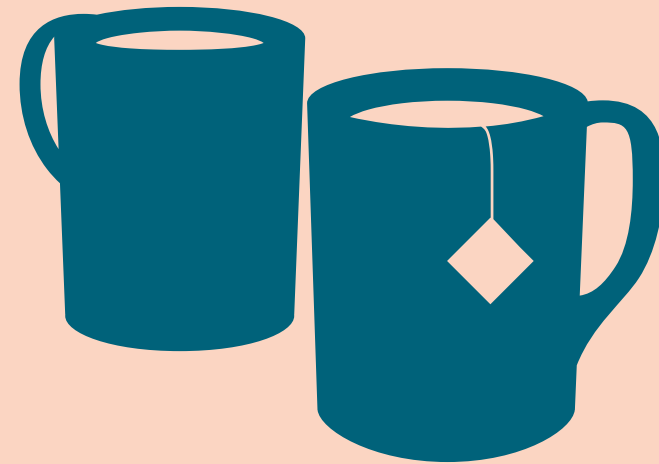
Dave has been a regular user of one of the New Forest food banks for many years. Now in his thirties he has had issues with alcohol and drugs and has not worked for a long time. He had housing issues involving violence from another lodger and he became homeless.

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

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

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

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



Finance

Financial Performance

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

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

The summary is as follows:

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

Project Income

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

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

DWP – Funding for Kickstart Placements and Help to Claim Project

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

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

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

Holiday Activity Fund – outreach at Summer Holiday festivals

Ringwood Foodbank – Debt support for foodbank clients

Connect 4 Communities - support New Forest foodlarder

Acknowledgments & Thank You

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

New Forest District Council

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

Other Funders and Supporters

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

Grants from New Milton Town Councillors for New Milton office

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

The many Town and Parish Councils which continue to support us

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

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

Our Volunteers

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

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

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

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

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



Our Staff and Trustees

Our Trustees

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

Company Secretary

Frances Marsden

Our Staff

Chief Officer: Alison Talbot

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

Training & Volunteer Manager:
Sallie Southam

Macmillan Adviser: Rosie Gannaway

Finance Officer: Karen Smedley

IT Manager: Arild Stensrud

Meetings Secretary: Janine Buchner

Adviceline: Amelia Adams

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

Help to Claim: Aleks Horecka

Outreach: Sophie Stride, Iryana Korolova

Digital Champions: Kevin Message

Advisers: Marilyn Seabrooke, Carol
Hampson, Carolyn Bryant

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



Citizens Advice helps people find a way forward.

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

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

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

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

newforestcab.org.uk twitter.com/cabnewforest



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

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Company registration number: 06983394

Charity registration number: 1132425

New Forest Citizens Advice Bureau

known as

Citizens Advice New Forest

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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

Chair

J.J. Ogden

Chief Officer

A Talbot

Trustees

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

Secretary

Principal Office

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG
The charity is incorporated in England and Wales.

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

Company Registration Number 06983394

Charity Registration Number 1132425

Bankers

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

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

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

Independent Examiner

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

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

Objectives and activities

Objects and aims

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

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

Our strategic goal is-

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

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

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

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

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

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

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

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

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Public benefit

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

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

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

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

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

Use of volunteers

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

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

Achievements and performance

The key achievements in the year were:

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Structure, governance and management

Nature of governing document

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

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

Recruitment and appointment of trustees

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

Induction and training of trustees

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

Organisational structure

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

Trustee Board evaluation

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

Relationships with related parties

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

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

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Major risks and management of those risks

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

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

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

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

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

New Forest Citizens Advice Bureau
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Trustees' Report

Financial review

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

Policy on reserves

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

Principal funding sources

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

Additionally, specific funding was received from:

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

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

Investment policy and objectives

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

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

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Plans for future periods

Key objectives for the future include:-

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

Small company provisions

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

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



J.J. Ogden
Chairman

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Trustees' Responsibilities

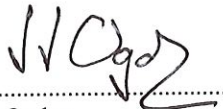
The trustees (who are also the directors of New Forest Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

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

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

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

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



J.J. Ogden
Chairman

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

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

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

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



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

Date: 27/10/2022

New Forest Citizens Advice Bureau

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

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

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

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

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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

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

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


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

The trustees acknowledge their responsibilities for

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

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

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



 J.J. Ogden
 Chairman

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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

1 Charity status

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

The address of its registered office is:

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation of accounts

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

Going concern

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

Income and endowments

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

Deferred income

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

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

Donated services and facilities

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

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

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

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

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

Expenditure and irrecoverable VAT

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

Raising funds

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

Charitable activities

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

Governance costs

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

Debtors

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

Cash at bank and in hand

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

Taxation

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

Borrowings

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

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

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

Creditors and provisions

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

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

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

Fund structure

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

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

Further details of each fund are disclosed in note 17.

Cash flow statement

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

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2022	2021
		£	£	£
Donations and legacies;				
Donations from individuals	4,075	30	4,105	6,286
Grants, including capital grants;				
Government grants	266,541	-	266,541	276,786
Grants from other charities	-	54,979	54,979	24,316
	<u>270,616</u>	<u>55,009</u>	<u>325,625</u>	<u>307,388</u>

Grants and donations in 2021 totalling £307,388 was attributed to unrestricted funds of £282,779 and restricted funds of £24,609

New Forest Citizens Advice Bureau
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Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from charitable activities

	Restricted funds £	Total 2022 £	Total 2021 £
Grants	<u>120,681</u>	<u>120,681</u>	<u>121,093</u>

Grants in 2021 totalling £121,093 was attributed to unrestricted funds of £7,658 and restricted funds of £113,435

5 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Other income from other trading activities	<u>75</u>	<u>75</u>	<u>100</u>
	<u>75</u>	<u>75</u>	<u>100</u>

Income from other trading activity in 2021 totalling £100 was all attributed to unrestricted funds.

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>599</u>	<u>599</u>	<u>640</u>

Investment income in 2021 totalling £640 was all attributed to unrestricted funds.

7 Expenditure on charitable activities

	Activity support costs £	Total 2022 £	Total 2021 £
Advice giving	<u>427,524</u>	<u>427,524</u>	<u>283,112</u>

£259,198 (2021 - £158,811) of the above expenditure was attributable to unrestricted funds and £168,326 (2021 - £124,301) to restricted funds.

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

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

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Advice giving £	Governance costs £	Total 2022 £	Total 2021 £
Staff costs	306,157	-	306,157	182,218
Admin costs	50,194	-	50,194	34,706
Premises	42,217	-	42,217	33,607
Computer costs	18,714	-	18,714	26,220
Finance costs	96	-	96	69
Other support costs	7,486	-	7,486	3,776
Governance costs	-	2,660	2,660	2,526
	<u>424,864</u>	<u>2,660</u>	<u>427,524</u>	<u>283,122</u>

9 Trustees remuneration and expenses

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

During the year no trustee was reimbursed expenses.

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

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	274,133	162,067
Social security costs	11,975	6,698
Pension costs	9,905	7,392
Other staff costs	10,144	6,061
	<u>306,157</u>	<u>182,218</u>

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

	2022 No	2021 No
Managerial	1	2
Service delivery	11	5
	<u>12</u>	<u>7</u>

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

New Forest Citizens Advice Bureau

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

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

The total employee benefits of the key management personnel of the charity were £45,388 (2021 - £34,593).

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,376</u>	<u>2,260</u>

12 Taxation

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

13 Debtors

	2022 £	2021 £
Prepayments	5,952	4,198
Accrued income	<u>21,035</u>	<u>10,855</u>
	<u>26,987</u>	<u>15,053</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,525	2,691
Other creditors	8,251	42,949
Accruals	<u>7,391</u>	<u>9,085</u>
	<u>19,167</u>	<u>54,725</u>

15 Provisions

	Dilapidations £	Total £
At 1 April 2021	25,000	25,000
Credited to the statement of recognised gains and losses	<u>10,000</u>	<u>10,000</u>
At 31 March 2022	<u>35,000</u>	<u>35,000</u>

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

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

16 Commitments

Other financial commitments

Lease commitments

The total amount of other financial commitments not provided in the financial statements was £135,406 (2021 - £84,810).

Breakdown of above:

Due within 1 year: £31,726 (2021 - £21,381)

Due between 1 to 5 years: £103,680 (2021 - £55,698)

Due beyond 5 years: £Nil (2021 - £7,731)

17 Funds

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

New Forest Citizens Advice Bureau

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

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	177,040	266,468	(136,106)	4,183	311,585
<i>Designated</i>					
Healthwatch	-	2,100	(4,238)	2,138	-
Energy Advice Project	-	7,109	(4,253)	(2,856)	-
CAST	-	500	-	(500)	-
Catalyst Programme Grant	-	5,000	(4,800)	(200)	-
Covid-19 Response Nat Lottery	-	10,000	(9,414)	(586)	-
	-	24,709	(22,705)	(2,004)	-
Total unrestricted funds	177,040	291,177	(158,811)	2,179	311,585
Restricted funds					
Macmillan	(1,168)	32,297	(28,341)	-	2,788
BEIS	-	10,004	(9,732)	(272)	-
Restorative Justice	-	600	-	-	600
Hythe Allotments	154	-	-	(154)	-
Hate Crime Project	-	90	-	(90)	-
Home & Well	-	1,050	(919)	-	131
Ringwood Grant	519	-	-	(519)	-
Help to Claim Universal Credit	83	17,477	(17,560)	-	-
MASDAP	-	42,107	(45,883)	-	(3,776)
New Milton Move	15	-	-	(15)	-
Help To Claim Phone & Webchat	1,695	9,971	(10,340)	-	1,326
Community Advice Ctr Totton	1,300	-	(171)	(1,129)	-
Sovereign	4,177	5,000	(246)	-	8,931
MaPSDAP	-	14,629	(8,466)	-	6,163
Wave 105	-	560	(560)	-	-
Ringwood Food Grant	-	4,259	(2,083)	-	2,176
Total restricted funds	6,775	138,044	(124,301)	(2,179)	18,339
Total funds	183,815	429,221	(283,112)	-	329,924

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

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

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

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

Hythe Allotments - Relates to grant for reburbishment of Hythe office and upgrade of IT infrastructure.

Co op IT Grant - Relates to helping with the costs of moving from the New Milton office to new premises, specifically to the purchase of new PCs.

Ringwood Grant - Grants received to cover all costs specific to the relocation in November 2018 of the Ringwood office to the Ringwood Library.

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

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

Barker-Mills Totton grant - Relates to grant for upgrade of IT infrastructure at Totton

Tesco Grant - Grant for purchase of laptops to support outreach in the Waterside area.

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

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

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

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

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

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

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

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

18 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2022
	General	Restricted funds	
	£	£	£
Current assets	372,685	30,862	403,547
Current liabilities	(19,167)	-	(19,167)
Provisions	(35,000)	-	(35,000)
Total net assets	<u>318,518</u>	<u>30,862</u>	<u>349,380</u>
	Unrestricted funds		Total funds at 31 March 2021
	General	Restricted funds	
	£	£	£
Current assets	374,092	35,557	409,649
Current liabilities	(37,507)	(17,218)	(54,725)
Provisions	(25,000)	-	(25,000)
Total net assets	<u>311,585</u>	<u>18,339</u>	<u>329,924</u>

19 Share capital

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

20 Related party transactions

There were no related party transactions during the year (2021 - £Nil).

Company registration number: 06983394

Charity registration number: 1132425

New Forest Citizens Advice Bureau

known as

Citizens Advice New Forest

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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

Chair

J.J. Ogden

Chief Officer

A Talbot

Trustees

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

Secretary

Principal Office

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9ZG
The charity is incorporated in England and Wales.

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

Company Registration Number 06983394

Charity Registration Number 1132425

Bankers

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

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

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

Independent Examiner

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

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

Objectives and activities

Objects and aims

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

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

Our strategic goal is-

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

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

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

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

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

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

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

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

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Public benefit

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

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

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

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

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

Use of volunteers

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

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

Achievements and performance

The key achievements in the year were:

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Structure, governance and management

Nature of governing document

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

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

Recruitment and appointment of trustees

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

Induction and training of trustees

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

Organisational structure

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

Trustee Board evaluation

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

Relationships with related parties

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

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

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Major risks and management of those risks

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

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

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

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

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

Trustees' Report

Financial review

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

Policy on reserves

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

Principal funding sources

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

Additionally, specific funding was received from:

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

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

Investment policy and objectives

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

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

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Trustees' Report

Plans for future periods

Key objectives for the future include:-

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

Small company provisions

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

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



J.J. Ogden
Chairman

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

Statement of Trustees' Responsibilities

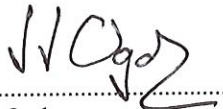
The trustees (who are also the directors of New Forest Citizens Advice Bureau for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

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

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

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

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



J.J. Ogden
Chairman

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

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

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

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



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

Date: 27/10/2022

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

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

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

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

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

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

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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

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

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


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

The trustees acknowledge their responsibilities for

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

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

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



 J.J. Ogden
 Chairman

New Forest Citizens Advice Bureau
known as Citizens Advice New Forest

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

1 Charity status

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

The address of its registered office is:

Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation of accounts

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

Going concern

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

Income and endowments

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

Deferred income

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

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

Donated services and facilities

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

New Forest Citizens Advice Bureau

known as Citizens Advice New Forest

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

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

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

Expenditure and irrecoverable VAT

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

Raising funds

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

Charitable activities

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

Governance costs

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

Debtors

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

Cash at bank and in hand

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

Taxation

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

Borrowings

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

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

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

Creditors and provisions

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

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

Fund structure

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

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

Further details of each fund are disclosed in note 17.

Cash flow statement

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

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2022	2021
		£	£	£
Donations and legacies;				
Donations from individuals	4,075	30	4,105	6,286
Grants, including capital grants;				
Government grants	266,541	-	266,541	276,786
Grants from other charities	-	54,979	54,979	24,316
	<u>270,616</u>	<u>55,009</u>	<u>325,625</u>	<u>307,388</u>

Grants and donations in 2021 totalling £307,388 was attributed to unrestricted funds of £282,779 and restricted funds of £24,609

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

4 Income from charitable activities

	Restricted funds £	Total 2022 £	Total 2021 £
Grants	<u>120,681</u>	<u>120,681</u>	<u>121,093</u>

Grants in 2021 totalling £121,093 was attributed to unrestricted funds of £7,658 and restricted funds of £113,435

5 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Other income from other trading activities	<u>75</u>	<u>75</u>	<u>100</u>
	<u>75</u>	<u>75</u>	<u>100</u>

Income from other trading activity in 2021 totalling £100 was all attributed to unrestricted funds.

6 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income; Interest receivable on bank deposits	<u>599</u>	<u>599</u>	<u>640</u>

Investment income in 2021 totalling £640 was all attributed to unrestricted funds.

7 Expenditure on charitable activities

	Activity support costs £	Total 2022 £	Total 2021 £
Advice giving	<u>427,524</u>	<u>427,524</u>	<u>283,112</u>

£259,198 (2021 - £158,811) of the above expenditure was attributable to unrestricted funds and £168,326 (2021 - £124,301) to restricted funds.

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

8 Analysis of governance and support costs

Support costs allocated to charitable activities

	Advice giving £	Governance costs £	Total 2022 £	Total 2021 £
Staff costs	306,157	-	306,157	182,218
Admin costs	50,194	-	50,194	34,706
Premises	42,217	-	42,217	33,607
Computer costs	18,714	-	18,714	26,220
Finance costs	96	-	96	69
Other support costs	7,486	-	7,486	3,776
Governance costs	-	2,660	2,660	2,526
	<u>424,864</u>	<u>2,660</u>	<u>427,524</u>	<u>283,122</u>

9 Trustees remuneration and expenses

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

During the year no trustee was reimbursed expenses.

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

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	274,133	162,067
Social security costs	11,975	6,698
Pension costs	9,905	7,392
Other staff costs	10,144	6,061
	<u>306,157</u>	<u>182,218</u>

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

	2022 No	2021 No
Managerial	1	2
Service delivery	11	5
	<u>12</u>	<u>7</u>

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

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

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

The total employee benefits of the key management personnel of the charity were £45,388 (2021 - £34,593).

11 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,376</u>	<u>2,260</u>

12 Taxation

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

13 Debtors

	2022 £	2021 £
Prepayments	5,952	4,198
Accrued income	<u>21,035</u>	<u>10,855</u>
	<u>26,987</u>	<u>15,053</u>

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,525	2,691
Other creditors	8,251	42,949
Accruals	<u>7,391</u>	<u>9,085</u>
	<u>19,167</u>	<u>54,725</u>

15 Provisions

	Dilapidations £	Total £
At 1 April 2021	25,000	25,000
Credited to the statement of recognised gains and losses	<u>10,000</u>	<u>10,000</u>
At 31 March 2022	<u>35,000</u>	<u>35,000</u>

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

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

16 Commitments

Other financial commitments

Lease commitments

The total amount of other financial commitments not provided in the financial statements was £135,406 (2021 - £84,810).

Breakdown of above:

Due within 1 year: £31,726 (2021 - £21,381)

Due between 1 to 5 years: £103,680 (2021 - £55,698)

Due beyond 5 years: £Nil (2021 - £7,731)

17 Funds

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

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

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted Income Fund	177,040	266,468	(136,106)	4,183	311,585
<i>Designated</i>					
Healthwatch	-	2,100	(4,238)	2,138	-
Energy Advice Project	-	7,109	(4,253)	(2,856)	-
CAST	-	500	-	(500)	-
Catalyst Programme Grant	-	5,000	(4,800)	(200)	-
Covid-19 Response Nat Lottery	-	10,000	(9,414)	(586)	-
	-	24,709	(22,705)	(2,004)	-
Total unrestricted funds	177,040	291,177	(158,811)	2,179	311,585
Restricted funds					
Macmillan	(1,168)	32,297	(28,341)	-	2,788
BEIS	-	10,004	(9,732)	(272)	-
Restorative Justice	-	600	-	-	600
Hythe Allotments	154	-	-	(154)	-
Hate Crime Project	-	90	-	(90)	-
Home & Well	-	1,050	(919)	-	131
Ringwood Grant	519	-	-	(519)	-
Help to Claim Universal Credit	83	17,477	(17,560)	-	-
MASDAP	-	42,107	(45,883)	-	(3,776)
New Milton Move	15	-	-	(15)	-
Help To Claim Phone & Webchat	1,695	9,971	(10,340)	-	1,326
Community Advice Ctr Totton	1,300	-	(171)	(1,129)	-
Sovereign	4,177	5,000	(246)	-	8,931
MaPSDAP	-	14,629	(8,466)	-	6,163
Wave 105	-	560	(560)	-	-
Ringwood Food Grant	-	4,259	(2,083)	-	2,176
Total restricted funds	6,775	138,044	(124,301)	(2,179)	18,339
Total funds	183,815	429,221	(283,112)	-	329,924

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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 reburbishment of Hythe office and upgrade of IT infrastructure.

Co op IT Grant - Relates to helping with the costs of moving from the New Milton office to new premises, specifically to the purchase of new PCs.

Ringwood Grant - Grants received to cover all costs specific to the relocation in November 2018 of the Ringwood office to the Ringwood Library.

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

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

Barker-Mills Totton grant - Relates to grant for upgrade of IT infrastructure at Totton

Tesco Grant - Grant for purchase of laptops to support outreach in the Waterside area.

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

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

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

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

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

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

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

18 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2022
	General	Restricted funds	
	£	£	£
Current assets	372,685	30,862	403,547
Current liabilities	(19,167)	-	(19,167)
Provisions	(35,000)	-	(35,000)
Total net assets	<u>318,518</u>	<u>30,862</u>	<u>349,380</u>

	Unrestricted funds		Total funds at 31 March 2021
	General	Restricted funds	
	£	£	£
Current assets	374,092	35,557	409,649
Current liabilities	(37,507)	(17,218)	(54,725)
Provisions	(25,000)	-	(25,000)
Total net assets	<u>311,585</u>	<u>18,339</u>	<u>329,924</u>

19 Share capital

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

20 Related party transactions

There were no related party transactions during the year (2021 - £Nil).