TEST VALLEY CITIZENS ADVICE BUREAU

England & Wales · Charity number 1156829

Details

Status	Registered
Legal form	Charitable company
Company number	08933947
Registered	2014-04-28
Register	View on the Charity Commission register

Contact

Address	Citizens Advice Bureau Chantry House Chantry Way Andover Hampshire SP10 1LZ
Phone	07988689434
Email	co@testvalleycab.org.uk
Website	www.testvalleycab.org.uk

Activities

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

Activities: Advice and information giving organisation

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** LOCAL
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£448,952	£425,753	-	-
2024-03-31	£457,301	£447,246	-	-
2023-03-31	£325,239	£320,047	-	-
2022-03-31	£278,010	£264,117	-	-
2021-03-31	£342,778	£330,667	-	-

Trustees

Name	Role	Appointed
Alexandra Gladwell		2022-01-25
Anthony John Mayhew		2025-01-21
Ben Cons		2026-02-16
Graham Moore		2025-04-22
Julian Radcliffe		2025-10-28
Linda Ellen Thorpe		2023-01-17
Stephen Bowden		2018-04-24
Susan Cooper		2026-03-23
Victoria Esther Martin		2024-07-23

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TEST VALLEY CITIZENS ADVICE BUREAU

England & Wales - Charity number 1156829

Accounts

TEST VALLEY CITIZENS ADVICE BUREAU

(Citizens Advice Test Valley)

Financial Statements

For the year ended 31 March 2025

Registered Charity No. 1156829

Company No. 08933947

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Trustees' and Directors' Report

For the Year Ended 31 March 2025

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Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Trustees' and Directors' Report

For the Year Ended 31 March 2025

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2025. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Charity Registration:	1156829
Company Registration:	08933947

Authorised & regulated by the Financial Conduct Authority FRN: 618853

Registered Office:	1st Floor Chantry House Chantry Way Andover SP10 1LZ
Chief Executive:	Ange Moon
Bank:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Reporting Accountant	Mark Wall Unit 5, Basepoint Business Centre Caxton Cl East Portway Andover SP10 3FG

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Trustees' and Directors' Report

For the Year Ended 31 March 2025

The following people were directors/trustees of the charity on the date of approval of the report:

Directors/Trustees	Role	Date Elected	Date Resigned
Stephen Bowden	Chair	24/04/18	
Stephen Hart	Treasurer	02/12/20	
Roger Clift	Trustee	01/06/14	17/10/24
Elizabeth Leather	Trustee	18/01/22	
Alexandra Gladwell	Trustee	18/01/22	
Linda Thorpe	Trustee	17/01/23	
Katie Gray (nee Dutton)	Trustee	18/04/23	
Victoria Martin	Trustee	17/10/24	
Anthony Mayhew	Co-opted Trustee	21/01/25	

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is a registered charity and a company limited by guarantee. Test Valley Citizens Advice Bureau is also known and referred to as Citizens Advice Test Valley. The maximum liability of each member is limited to £10. On 31 March 2025 the company had 8 members. Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is governed by its Memorandum and Articles of Association.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) was incorporated as a company limited by guarantee on 11th March 2014. The charity commenced operations on 1st June 2014 at which date the assets and liabilities of the incorporated Andover and Romsey Citizens Advice were acquired.

Recruitment, Appointment of Trustees
Trustees, who are also Directors of the Company, are elected from the local community. A working group made up of Trustees and chaired by the 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.

No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction of Trustees
Newly appointed Trustees are provided with a comprehensive induction to Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) through the provision of training courses and mentoring by established trustees. We continue to recruit and have been successful with building on our number.

Organisational Structure
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 members' interests is maintained at the registered office and is available to the public.

Related Parties
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with several 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.

Major risks
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed needs to be reviewed and systems put in place to mitigate those risks. To that end Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is continually monitoring and managing its risk, reviewing the corporate risk register, and ensuring action plans are in place to mitigate its key risks.

Included in external risks is that of the loss of funding. The effects of this have been reduced by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed by the Chief Officer and Trustee Board to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects
The charity's objects are to promote any charitable purpose for the benefit of the community in Test Valley, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Objectives, Strategies and Activities for the Year
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) aims to provide free, confidential, impartial, 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.

We have been working with the Romsey Foodbank offering advice and assistance at the Foodbank premises since 2021. Funding for this was secured by a joint application to the Trussell Trust. The project has been extended for three years, ending at the end of 2025 – new funding is being sourced for the continuation of this service.

In January 2023 we secured funding from Test Valley Borough Council to do a similar project at the Andover Foodbank. This is now funded until May 2026 by the Trussell Trust.

In March 2023 we began to host a debt project that is managed by Citizens Advice New Forest. The project is aimed at vulnerable clients in debt and offers help within the Test Valley and Winchester areas – funding for the project runs to the end of Feb 2026.

Public Benefit Required
The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the local Citizens Advice 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) remains the provision of free, confidential, independent, and impartial advice, information and counsel for members of the public. This is provided through one local Citizens Advice in the Test Valley with two offices located in Andover and Romsey.

Advisory services were provided through face-to-face consultations, telephone advice lines, email and various outreach services at community centres throughout the borough.

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

45 volunteers contributed over 20,000 hours of work to the local Citizens Advice during the year. We estimate the value of this help at £511,482 in respect of the current year (2023/24- £424,889).

Charitable Activities
We have continued to have our demand increased which has challenged the service due to the cost of living crisis. We have continued to work with our clients by phone and email and have enhanced our face to face interaction with clients providing both drop in and appointments during our opening times. The key achievements in the year have been to secure a grant for a dedicated advisers working with VIVID clients, we have also set up and launched our Advice First Aid project which we will deliver throughout Test Valley. The work with the New Forest has proved incredibly successful. We continue to be a Hate Crime reporting Centre as well as promoting Restorative Justice.
We continue to offer support to the Andover Charities.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) had a total of 17,217 client activities with 14,075 issues in 2024/25 (2023/24 18,281 client activities with 15,548 issues). The Local Citizens Advice assisted in the recovery of £1,100,737 on behalf of clients (2023/24 £453,159)

Fundraising Activities
Total charitable activities income for the year was £423,399 compared to £447,860 in 2023/24. We also received project funding for the Romsey Foodbank Casework post, the Andover Foodbank Caseworker role and some paid telephone advisers as well as a number of small grants have helped us through the last year.

Investment Activities
The charity does not currently hold material investments.

Factors Affecting the Achievement of Objectives
The charity is aware of the financial pressures experienced by its major funders, and in view of this has taken active measures to seek additional sources of funding for its services.

4. FINANCIAL REVIEW

Financial Position
Total incoming resources in the year were £448,952 (2023/24 £457,301) of this £61,622 (2023/24 £133,364) related to project restricted activities.

A surplus of £23,199 (2023/24 of £10,055) was made in the year.

Reserves Policy
It is a recommendation from the Charities Commission that Reserves should be sufficient to cover a period long enough for a charity to decide on a way ahead should it lose its major funding. Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The local Citizens Advice will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. They will take all necessary steps aimed at ensuring that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that 'free' reserves of not less than 3 months normal operating expenditure should be maintained. Any other money held in the account is designated for ongoing IT costs and any increase in the cost of living. Our lease in Andover is for 5 years ending 2025, (this is being renewed for a further 5 years) we are planning to negotiate an expansion to this with Test Valley, in Romsey the lease will end in 2028.

Principal Funding Sources
The Directors extend their gratitude to Test Valley Borough Council who continue to support the core operating capacity of the charity. Funding from Citizens Advice Hampshire, VIVID, Trussell Trust, local charities and voluntary organisations as well as donations and fundraising activities and funding from Citizens Advice and Hampshire County Council.

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

Funds in Deficit
At 31/03/2025, the following funds were in deficit:

	2025 £	2024 £
Andover Foodbank	(£10,498)	(£4,291)
Core Donation	(£28,422)	(£5,546)
Romsey Foodbank	(£20,450)	(£13,746)

These funds in deficit are supported by general funds.

5. FUTURE PLANS

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) aims to continually improve access to its service and intends to extend its service to an even wider number of the community through continued increased provision of telephone advice. Since 2020, we have opened new channels to work with clients: a national email service, local email and we have enhanced our offer on the adviceline system. We have also continued to provide the service at the Romsey Foodbank and the Andover Foodbank to help clients in greatest need.

With help from extra funding from Citizens Advice we have now increased the number of paid staff to 17 (9.21FTE) and continue support the community of Test Valley. Both our offices provide some face-to-face contact via our drop in service.

DIRECTORS' RESPONSIBILITES

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

(a) select appropriate accounting policies and then apply them consistently
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, and explain where they haven't been followed, and
(d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and to enable them to ensure that the financial statements comply with the Companies Acts 1985 to 2006.

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the provisions applicable to company's subject to the small companies' regime.

Signed.....
Chair of Trustees
Mr Stephen Bowden

Date

Independent examiner's report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025, which are set out on pages 14- 22.

Responsibilities and basis of report
As the charity's trustees of the Company (and also the directors of the company 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 the Company are not required to be audited for this year 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
The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Certified Public Accountants Association in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (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

Signed ....

Date 10 October 2025
Mark Wall
Unit 5, Basepoint Business Centre
Caxton Cl, East Portway
Andover SP10 3FG

Statement of financial activities for the year ended 31 March 2025
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
		£	£	£	£
Income from:					
Donations and legacies	2	13,588	-	13,588	2,243
Charitable activities	3	361,777	61,622	423,399	447,860
Other (*including fundraising*)	4	11,965	-	11,965	7,198
Total		387,330	61,622	448,952	457,301
Expenditure on:					
Charitable activities	5	328,316	97,437	425,753	447,246
Total Expenditure		328,316	97,437	425,753	447,246
Net income/(expenditure) before transfers		59,014	(35,815)	23,199	10,055
Transfers between funds	9	-	-	-	-
Net movement in funds for the year		59,014	(35,815)	23,199	10,055
Reconciliation of funds:					
Balances brought forward 2023	9	173,607	4,899	178,506	168,451
Balances carried forward 2024	9	232,621	(30,916)	201,705	178,506

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Balance Sheet as at 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed Assets					
Computer Equipment	7	8,836	615	9,451	-
Current Assets					
Debtors	8	11,093	16,250	27,343	6,464
Cash at bank and in hand		183,867	10,088	193,955	205,396
		194,960	26,338	221,298	211,860
Creditors - amounts falling due within one year	9	6,788	22,256	29,044	33,354
Net Current Assets		188,172	4,082	192,254	178,506
Net assets		**197,008**	**4,697**	**201,705**	**178,506**
Represented by:					
Funds of the Charity					
Unrestricted General Funds	10	232,621	-	232,621	173,607
Restricted Funds	10	-	(30,916)	(30,916)	4,899
		232,621	**30,916**	**201,705**	**178,506**

For the year ending 31st March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board on 28/10/25 and signed on their behalf by:

Chair .....
Mr Stephen Bowden

Treasurer .....
Mr Graham Moore

Company Registration No: 08933947
Charity Registration No: 1156829

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Acts 1985 to 2006, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the local Citizens Advice are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

Notes to the financial statements for the year ended 31 March 2025

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Equipment is written off in the year of purchase

The depreciation policy has been reviewed and no change has been made from the previous year.

e) Restricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion.

g) Pension

The charity operates a defined contribution group personal pension plan for its employees. Payments are charged to the income and expenditure account in the period in which they are incurred.

h) Leases

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the leases.

Notes to the financial statements for the year ended 31 March 2025

2 Donations and legacies

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Voluntary income				
Donations	13,588	-	13,588	2,243
	13,588	-	13,588	2,243

3 Income from Charitable Activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Premises and Parking provided by the local authority at no cost	-	-	-	39,340
Test Valley Borough Council SLA	293,440	-	293,440	243,312
Citizens Advice Home & Wellbeing	-	-	-	140
Citizens Advice FPP Admin	-	-	-	2,083
Citizens Advice HSF	-	-	-	13,833
Test Valley Borough Council Volunteer Recruitment	-	-	-	16,000
VIVID	3,000	-	3,000	-
CANF	-	-	-	788
Grant income additional Jnl 1907	2,000	-	2,000	-
HSF Admin Fund	16,250	-	16,250	
Lottery Grant	16,362	-	16,362	-
Andover Foodbank	-	14,237	14,237	6,961
Core Donation	-	31,125	31,125	108,875
Healthwatch	-	-	-	1,150
Romsey Foodbank	-	12,060	12,060	11,928
Whitchurch Outreach	-	4,200	4,200	3,450
IT Eqpt	4,728	-	4,728	-
CITAH unrestricted income	16,837	-	16,837	-
CITAH Mtg Attendance	7,500	-	7,500	-
CANF Debt Project	1,660	-	1,660	-
	361,777	61,622	423,399	447,860

Notes to the financial statements for the year ended 31 March 2025

4 Other Income

	Unrestricted £	Restricted £	Total 2025 £
Activities for generating funds			
Fundraising events	1,598	-	1,598
Gift Aid	1,205	-	1,205
	2,803	-	2,803
Investment income			
Bank Interest received	8,252	-	8,252
Miscellaneous income			
Miscellaneous income	910	-	910
Total Other Income	**11,965**	**-**	**11,965**

5 Analysis of expenditure on charitable activities

	Note	General Advice and Information £	Andover Foodbank £	Core Donation £	Health - watch £	Romsey Foodbank £	Whitchurch £	2025 £	2024 £
Charitable Activities									
Staff costs	6	210,600	17,114	17,955	-	15,648	2,621	263,938	237,922
Other direct costs									
Support costs (below)		117,716	3,330	36,046	-	3,116	1,607	161,815	209,324
Total Expenditure by Activity		328,316	20,444	54,001	-	18,764	4,228	425,753	447,246

Support Costs	General Advice and Information	Andover Foodbank	Core Donation	Health - watch	Romsey Foodbank	Whitchurch	2025	2024
	£	£	£	£	£	£	£	£
Staff & volunteer expenses	23,024	1,024	1,532	-	853	520	26,953	23,809
Office, IT & communications	38,779	1,021	3,562	,	978	445	44,785	51,628
Premises	48,040	1,104	4,418	-	1,104	552	55,218	53,767
Governance	3,111	71	284	-	71	36	3,573	2,784
Depreciation	4,113	95	378	-	95	47	4,728	-
Other	649	15	25,872	-	15	7	26,558	77,336
Activity Total	117,716	3,330	36,046	-	3,116	1,607	161,815	209,324

The basis of allocation of support costs is hours worked

6 Information regarding Trustees, Directors and Employees

	2025	2024
	£	£
Wages and salaries	248,735	218,913
Social security costs	9,759	13,731
Pension costs	5,444	5,278
	263,938	237,922

The average number of employees, analysed by function was:

	2025	2024
Charitable purposes	14	9.0
Fundraising & publicity		
Management and administration of charity	1.0	1.0
	15.0	10.0

No employee received remuneration of more than £60,000

No Trustee was remunerated for any services. All payments were by way of reimbursement for expenses.

The local Citizens Advice paid £2,955 (2023/24: £2,312) in the year ended 31 March 2025 for various insurance services including professional indemnity.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Notes to the financial statements for the year ended 31 March 2025

7. Fixed Assets

	Computer Equipment £	Totals £
COST		
At 1 April 2024	-	-
Additions	14,179	14,179
Disposals	-	-
At 31 March 2025	**14,179**	**14,179**
DEPRECIATION		
At 1 April 2024	-	-
Charge in year	(4,728)	(4,728)
Depreciation on disposals	-	-
At 31 March 2025	**(4,728)**	**(4,728)**
NET BOOK VALUE		
At 31 March 2025	9,451	9,451
At 31 March 2024	-	-

All of the fixed assets are for the Charity's own use.

8. Debtors

	Total 2025 £	Total 2024 £
Trade Debtors	6,776	-
Prepayments	4,317	5,415
Accrued Income	16,250	1,049
	27,343	6,464

9. Creditors - amounts falling due within one year

	Total 2025 £	Total 2024 £
Trade Creditors	2,445	-
Other creditors including Tax and Social Security	2,301	9,483
Accruals	2,042	4,025
Deferred Income	22,256	19,846
	29,044	33,354

10. Movement in funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted Funds					
Generalist Advice and Information	173,607	387,330	(328,316)	-	232,621
Total Unrestricted funds	173,607	387,330	(328,316)		232,621
Restricted Funds					
Andover Foodbank	(4,291)	14,237	(20,444)	-	(10,498)
Core Donation	(5,546)	31,125	(54,001)	-	(28,422)
Healthwatch	23,363	-	-	-	23,363
Romsey Foodbank	(13,746)	12,060	(18,764)	-	(20,450)
Whitchurch Outreach	5,119	4,200	(4,228)	-	5,091
Total Restricted Funds	4,899	61,622	(97,437)		(30,916)
Total funds	178,506	448,952	(425,753)	-	201,705

11 Purposes of restricted funds

Andover Foodbank – Caseworker with foodbank
Romsey Foodbank – Caseworker with foodbank
Whitchurch – Outreach Service

12 Taxation

The charity is exempt from tax on income and gains falling within sections 466 to 493 or the Corporation Tax Act 2010 (CTA 2010) to the extent that these are applied to its charitable objects.

13 Pension Costs

A pension scheme for employees is operated on a defined contributions basis. The scheme is open to all employees at any time. The company contributes between 3% and 6.5% of pensionable earnings and the employees between 3 and 5%. The assets of the scheme are held separately from those of the company in an independently administrated fund. The fund administrators are NEST and the scheme is NEST.

TEST VALLEY CITIZENS ADVICE BUREAU

England & Wales - Charity number 1156829

Accounts

TEST VALLEY CITIZENS ADVICE BUREAU

(Citizens Advice Test Valley)

Financial Statements

For the year ended 31 March 2024

Registered Charity No. 1156829

Company No. 08933947

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Financial Statements
For the year ended 31 March 2024

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Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2024. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Charity Registration:	1156829
Company Registration:	08933947
Registered Office:	1st Floor Chantry House Chantry Way Andover SP10 1LZ
Chief Executive:	Ange Moon
Bank:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Reporting Accountant	Mark Wall Unit 5, Basepoint Business Centre Caxton Cl East Portway Andover SP10 3FG

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

The following people were directors/trustees of the charity on the date of approval of the report:

Directors/Trustees	Role	Date Elected	Date Resigned
Roger Clift	Trustee	01/06/14	
Stephen Bowden	Chair	24/04/18	
Stella Coulthurst	Trustee	24/04/18	26/01/24
Andy Gunn	Vice Chair	02/12/20	26/01/24
Stephen Hart	Treasurer	02/12/20	
Elizabeth Leather	Trustee	18/01/22	
Alexandra Gladwell	Trustee	18/01/22	
Linda Thorpe	Trustee	17/01/23	
Katie Gray (nee Dutton)	Trustee	18/04/23	

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is a registered charity and a company limited by guarantee. Test Valley Citizens Advice Bureau is also known and referred to as Citizens Advice Test Valley. The maximum liability of each member is limited to £1. On 31 March 2024 the company had 7 members. Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is governed by its Memorandum and Articles of Association.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) was incorporated as a company limited by guarantee on 11th March 2014. The charity commenced operations on 1st June 2014 at which date the assets and liabilities of the incorporated Andover and Romsey Citizens Advice were acquired.

Recruitment, Appointment of Trustees
Trustees, who are also Directors of the Company, are elected from the local community. A working group made up of Trustees and chaired by the 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.

No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction of Trustees
Newly appointed Trustees are provided with a comprehensive induction to Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) through the provision of training courses and mentoring by established trustees. We are currently carrying out a recruitment drive having lost two trustees in early January.

Organisational Structure
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 members' interests is maintained at the registered office and is available to the public.

Related Parties
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with several 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.

Major risks
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed needs to be reviewed and systems put in place to mitigate those risks. To that end Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is continually monitoring and managing its risk, reviewing the corporate risk register, and ensuring action plans are in place to mitigate its key risks.

Included in external risks is that of the loss of funding. The effects of this have been reduced by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed by the Chief Officer and Trustee Board to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects
The charity's objects are to promote any charitable purpose for the benefit of the community in Test Valley, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Objectives, Strategies and Activities for the Year
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) aims to provide free, confidential, impartial, 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.

We have been working with the Romsey Foodbank offering advice and assistance at the Foodbank premises since 2021. Funding for this was secured by a joint application to the Trussell Trust. The project has been extended for three years, ending in at the end of 2024 – new funding is being sourced for the continuation of this service.

In January 2023 we secured funding from Test Valley Borough Council to do a similar project at the Andover Foodbank. This is funded until May 2024 but we have an application pending with the Trussell Trust.

In March 2023 we began to host a debt project that is managed by Citizens Advice New Forest. The project is aimed at vulnerable clients in debt and offers help within the Test Valley and Winchester areas – funding for the project runs to end of 2025.

Public Benefit Required
The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the local Citizens Advice 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) remains the provision of free, confidential, independent, and impartial advice, information and counsel for members of the public. This is provided through one local Citizens Advice in the Test Valley with two offices located in Andover and Romsey.

Advisory services were provided through face-to-face consultations, telephone advice lines, email and various outreach services at community centres throughout the borough.

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

44 volunteers contributed over 20,000 hours of work to the local Citizens Advice during the year. We estimate the value of this help at £424,889 in respect of the current year (2022/23- £453,657).

2. ACHIEVEMENTS AND PERFORMANCE

Charitable Activities
We have continued to have our demand increased which has challenged the service due to the cost of living crisis. We have continued to work with our clients by phone and email and have enhanced our face to face interaction with clients providing both drop in and appointments during our opening times. We have fully populated both our offices with our volunteers and the paid staff. The key achievements in the year were accessing two pots of money made available from Citizens Advice (head office), allowing us to work in partnership with 3 other offices to provide a dedicated paid telephone service. The work with the New Forest has proved incredibly successful. We continue to be a Hate Crime reporting Centre as well as promoting Restorative Justice. We were also fortunate to receive funding from the Clothworkers Charity to help enhance our IT systems within our offices

We continue to offer support to the Andover Charities.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) had a total of 18,281 client activities with 15,548 issues in 2023/24 (2022/23 16,755 client activities with 12,278 issues). The Local Citizens Advice assisted in the recovery of £453159 on behalf of clients (2022/23 £414,336)

Fundraising Activities
Total charitable activities income for the year was £447,860 compared to £307,814 in 2022/2023. We also received project funding for the Romsey Foodbank Casework post, the Andover Foodbank Caseworker role and some paid telephone advisers as well as a number of small grants have helped us through the last year.

Investment Activities
The charity does not currently hold material investments.

Factors Affecting the Achievement of Objectives
The charity is aware of the financial pressures experienced by its major funders, and in view of this has taken active measures to seek additional sources of funding for its services.

3. FINANCIAL REVIEW

Financial Position
Total incoming resources in the year were £457,301 (2022/23 £325,239) of this £133,364 (2022/23 £38,733) related to project restricted activities.

A surplus of £10,055 (2022/23 of £5,192) was made in the year.

Reserves Policy
It is a recommendation from the Charities Commission that Reserves should be sufficient to cover a period long enough for a Charity to decide on a way ahead should it lose its major funding. Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The local Citizens Advice will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. They will take all necessary steps aimed at ensuring that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that 'free' reserves of 3/4 months normal operating expenditure should be maintained. Any other money held in the account is designated for ongoing IT costs and any increase in the cost of living. Our lease in Andover is for 5 years ending 2025, and in Romsey 2028 so there is also anticipation of a move to be considered.

Principal Funding Sources
The Directors extend their gratitude to Test Valley Borough Council who continue to support the core operating capacity of the charity. Funding from Citizens Advice Hampshire, Clothworkers Charity and Big Lottery has added to the income streams, as well as funding from Citizens Advice and Hampshire County Council.

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

Funds in Deficit
At 31/03/2024, the following funds were in deficit:

	2024 £	2023 £
Andover Foodbank	(4,291)	(£49)
Core Donation	(5,546)	-
Enham Trust	-	(£1,954)
Romsey Foodbank	(13,746)	(£4,721)

These funds in deficit are supported by general funds.

4. FUTURE PLANS

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) aims to continually improve access to its service and intends to extend its service to an even wider number of the community through continued increased provision of telephone advice. Since 2020, we have opened new channels to work with clients: a national email service, local email and we have enhanced our offer on the adviceline system. We have also continued to provide the service at the Romsey Foodbank and the Andover Foodbank to help clients in greatest need.

With help from extra funding from Citizens Advice we have now increased the number of paid staff to 16 (8.65FTE) and continue support the community of Test Valley. Both our offices provide some face-to-face contact via our drop in service.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

DIRECTORS' RESPONSIBILITES

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

(a) select appropriate accounting policies and then apply them consistently
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, and explain where they haven't been followed, and
(d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and to enable them to ensure that the financial statements comply with the Companies Acts 1985 to 2006.

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the provisions applicable to company's subject to the small companies' regime.

Signed.....
Chair of Trustees
Mr Stephen Bowden

Date

Independent examiner's report to the trustees of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024, which are set out on pages 14- 22.

Responsibilities and basis of report
As the charity's trustees of the Company (and also the directors of the company 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 the Company are not required to be audited for this year 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
The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Certified Public Accountants Association in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

Independent examiner's report to the trustees of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Continued.

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

Signed .....

Date 4/9/24

Mark Wall
Unit 5, Basepoint Business Centre
Caxton Cl
East Portway
Andover
SP10 3FG

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Statement of financial activities for the year ended 31 March 2024
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
		£	£	£	£
Income from:					
Donations and legacies	2	1,243	1,000	2,243	11,788
Charitable activities	3	315,496	132,364	447,860	307,814
Other (*including fundraising*)	4	7,198	-	7,198	5,637
Total		323,937	133,364	457,301	325,239
Expenditure on:					
Charitable activities	5	298,170	149,076	447,246	320,047
Total Expenditure		298,170	149,076	447,246	320,047
Net income/(expenditure) before transfers		25,767	(15,712)	10,055	5,192
Transfers between funds	9	2,634	(2,634)	-	-
Net movement in funds for the year		28,401	(18,346)	10,055	5,192
Reconciliation of funds:					
Balances brought forward 2023	9	145,206	23,245	168,451	163,259
Balances carried forward 2024	9	173,607	4,899	178,506	168,451

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Balance Sheet as at 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Current Assets					
Debtors	7	6,464	-	6,464	5,535
Cash at bank and in hand		180,617	24,779	205,396	185,109
		187,081	24,779	211,860	190,644
Creditors - amounts falling due within one year	8	13,474	19,880	33,354	22,193
Net Current Assets		173,607	4,899	178,506	168,451
Net assets		**173,607**	**4,899**	**178,506**	**168,451**
Represented by:					
Funds of the Charity					
Unrestricted General Funds	9	173,607	-	173,607	145,206
Restricted Funds	9	-	4,899	4,899	23,245
		173,607	**4,899**	**178,506**	**168,451**

For the year ending 31st March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies' regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board on ..... and signed on their behalf by:

Chair .....
Mr Stephen Bowden

Treasurer.....
Mr Steve Hart

Company Registration No: 08933947
Charity Registration No: 1156829

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Notes to the financial statements for the year ended 31 March 2024

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Acts 1985 to 2006, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the local Citizens Advice are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Equipment is written off in the year of purchase

The depreciation policy has been reviewed and no change has been made from the previous year.

e) Restricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion.

g) Pension

The charity operates a defined contribution group personal pension plan for its employees. Payments are charged to the income and expenditure account in the period in which they are incurred.

h) Leases

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the leases.

2 Donations and legacies

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Voluntary income				
Donations	1,243	1,000	2,243	11,788
	1,243	1,000	2,243	11,788

3 Income from Charitable Activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Premises and Parking provided by the local authority at no cost	39,340	-	39,340	39,340
Test Valley Borough Council SLA	243,312	-	243,312	229,851
Citizens Advice Home & Wellbeing	140	-	140	90
Citizens Advice FPP Admin	2,083	-	2,083	-
Citizens Advice HSF	13,833	-	13,833	-
Test Valley Bourough Council Volunteer Recruitment	16,000	-	16,000	-
Citizens Advice Gambling Awareness Grant	-	-	-	500
CANF	788	-	788	-
Citizens Advice Board Attendance	-	-	-	150
Hampshire County Council - Cllr Cooper Grant	-	-	-	500
Romsey Town Council Grant	-	-	-	500
Andover Foodbank	-	6,961	6,961	2,500
Core Donation	-	108,875	108,875	-
Healthwatch	-	1,150	1,150	2,550
Romsey Foodbank	-	11,928	11,928	23,252
Whitchurch Outreach	-	3,450	3,450	3,000
Enham Trust	-	-	-	5,581
Help to Claim	-	-	-	-
	315,496	132,364	447,860	307,814

4 Other Income

	Unrestricted	Restricted	Total 2024
	£	£	£
Activities for generating funds			
Fundraising events	2,353	-	2,353
Gift Aid	351	-	351
	2,704	-	2,704
Investment income			
Bank Interest received	2,970	-	2,970
Miscellaneous income			
Miscellaneous income	1,524	-	1,524
Total Other Income	**7,198**	**-**	**7,198**

5 Analysis of expenditure on charitable activities

	Note	General Advice and Information	Andover Foodbank	Core Donation	Health - watch	Romsey Foodbank	Whitchurch	Ehnam Trust	2024
		£	£	£	£	£	£	£	£
Charitable Activities									
Staff costs	6	190,173	6,828	23,804	241	15,788	1,088	-	237,922
Other direct costs									-
Support costs (below)		107,997	4,375	90,617	120	5,165	1,050	-	209,324
Total Expenditure by Activity		298,170	11,203	114,421	361	20,953	2,138		447,246

Support Costs	General Advice and Information	Andover Foodbank	Core Donation	Health - watch	Romsey Foodbank	Whitchurch	Ehnam Trust	2024
	£	£	£	£	£	£	£	£
Staff & volunteer expenses	18,997	895	2,845	12	660	400	-	23,809
Office, IT & communications	42,221	1,707	5,140	51	2,201	308	-	51,628
Premises	44,163	1,675	5,376	54	2,176	323	-	53,767
Governance	2,288	86	278	3	112	17	-	2,784
Other	328	12	76,978	-	16	2	-	77,336
Activity Total	107,997	4,375	90,617	120	5,165	1,050	-	209,324

6 Information regarding Trustees, Directors and Employees

	2024	2023
	£	£
Wages and salaries	218,913	182,545
Social security costs	13,731	5,699
Pension costs	5,278	4,104
	237,922	192,348

The average number of employees, analysed by function was:

	2024	2023
Charitable purposes	16	9.0
Fundraising & publicity		
Management and administration of charity	1.0	1.0
	10.0	10.0

No employee received remuneration of more than £60,000

No Trustee was remunerated for any services. All payments were by way of reimbursement for expenses.

The local Citizens Advice paid £2,312 (2022/23: £1,182) in the year ended 31 March 2024 for various insurance services including professional indemnity.

7 Debtors

	Total 2024	Total 2023
	£	£
Prepayments	5,415	4,563
Accrued Income	1,049	972
	6,464	5,535

8 Creditors - amounts falling due within one year

	Total 2024	Total 2023
	£	£
Other creditors including tax and social security	9,483	3,008
Accruals	4,025	4,185
Deferred Income	19,846	15,000
	33,354	22,193

9 Movement in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Unrestricted Funds					
Generalist Advice and Information	145,206	323,937	(298,170)	2,634	173,607
Total Unrestricted funds	145,206	323,937	(298,170)	2,634	173,607
Restricted Funds					
Andover Foodbank	(49)	6,961	(11,203)	-	(4,291)
Core Donation	-	108,875	(114,421)		(5,546)
Healthwatch	22,574	1,150	(361)	-	23,363
Romsey Foodbank	(4,721)	11,928	(20,953)	-	(13,746)
Whitchurch Outreach	2,807	4,450	(2,138)	-	5,119
BEIS	4,155	-	-	(4,155)	-
Enham Trust	(1,954)	-	-	1,954	-
Help to Claim	-	-	-	-	-
N Baddesley	433	-	-	(433)	-
Total Restricted Funds	23,245	133,364	(149,076)	(2,634)	4,899
Total funds	168,451	457,301	(447,246)	-	178,506

10 Purposes of restricted funds

Andover Foodbank – Caseworker with foodbank
Core Donation – Paid Telephone advice
Romsey Foodbank – Caseworker with foodbank
Whitchurch – Outreach Service

11 Taxation

The charity is exempt from tax on income and gains falling within sections 466 to 493 or the Corporation Tax Act 2010 (CTA 2010) to the extent that these are applied to its charitable objects.

12 Pension Costs

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TEST VALLEY CITIZENS ADVICE BUREAU

England & Wales - Charity number 1156829

Accounts

TEST VALLEY CITIZENS ADVICE BUREAU

(Citizens Advice Test Valley)

Financial Statements

For the year ended 31 March 2023

Registered Charity No. 1156829

Company No. 08933947

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Financial Statements
For the year ended 31 March 2023

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Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

1. REFERENCE AND ADMINISTRATIVE DETAILS

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Charity Registration:	1156829
Company Registration:	08933947
Registered Office:	1st Floor Chantry House Chantry Way Andover SP10 1LZ
Chief Executive:	Ange Moon
Bank:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Reporting Accountant	Mark Wall Unit 5, Basepoint Business Centre Caxton Cl East Portway Andover SP10 3FG

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

The following people were directors/trustees of the charity on the date of approval of the report:

Directors/Trustees	Role	Date Elected	Date Resigned
Roger Clift	Trustee	01/06/14	
Stephen Bowden	Chair	24/04/18	
Stella Coulthurst	Trustee	24/04/18	
Andy Gunn	Vice Chair	02/12/20	
Hayley Straker	Trustee	02/12/20	17/01/23
Judith Fenny	Trustee	02/12/20	17/01/23
Stephen Hart	Treasurer	02/12/20	
Elizabeth Leather	Trustee	18/01/22	
Alexandra Gladwell	Trustee	18/01/22	
Linda Thorpe	Trustee	17/01/23	
Katie Dutton	Trustee	18/04/23	

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is a registered charity and a company limited by guarantee. Test Valley Citizens Advice Bureau is also known and referred to as Citizens Advice Test Valley. The maximum liability of each member is limited to £1. On 31 March 2023 the company had 9 members. Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is governed by its Memorandum and Articles of Association.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) was incorporated as a company limited by guarantee on 11th March 2014. The charity commenced operations on 1st June 2014 at which date the assets and liabilities of the incorporated Andover and Romsey Citizens Advice were acquired.

Recruitment, Appointment of Trustees
Trustees, who are also Directors of the Company, are elected from the local community. A working group made up of Trustees and chaired by the 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.

No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction of Trustees
Newly appointed Trustees are provided with a comprehensive induction to Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) through the provision of training courses and mentoring by established trustees. 2 new trustees have joined the team in 2023.

Organisational Structure
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 members' interests is maintained at the registered office and is available to the public.

Related Parties
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with several 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.

Major risks
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed needs to be reviewed and systems put in place to mitigate those risks. To that end Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is continually monitoring and managing its risk, reviewing the corporate risk register, and ensuring action plans are in place to mitigate its key risks.

Included in external risks is that of the loss of funding. The effects of this have been reduced by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed by the Chief Officer and Trustee Board to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects
The charity's objects are to promote any charitable purpose for the benefit of the community in Test Valley, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Objectives, Strategies and Activities for the Year
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) aims to provide free, confidential, impartial, 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.

We have been working with the Romsey Foodbank offering advice and assistance at the Foodbank premises since 2021. Funding for this was secured by a joint application to the Trussell Trust. The project has been extended for three years, ending in 2025.

In January 2023 we secured funding from Test Valley Borough Council to do a similar project at the Andover Foodbank. This is funded until December 2023 but we hope to be able to extend it for a further year with support from the Foodbank.

In March 2023 we began to host a debt project that is managed by Citizens Advice New Forest. The project is aimed at vulnerable clients in debt and offers help within the Test Valley and Winchester areas – funding for the project runs to 2025.

Public Benefit Required
The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the local Citizens Advice 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) remains the provision of free, confidential, independent, and impartial advice, information and counsel for members of the public. This is provided through one local Citizens Advice in the Test Valley with two offices located in Andover and Romsey.

Advisory services were provided through face-to-face consultations, telephone advice lines, email and various outreach services at community centres throughout the borough.

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

46 volunteers contributed over 19,000 hours of work to the local Citizens Advice during the year. We estimate the value of this help at £453,657 in respect of the current year (2021/22- £378,518).

4. ACHIEVEMENTS AND PERFORMANCE

Charitable Activities
It has been another unique year in many ways with impact of the unexpected cost of living crisis having a further profound effect on our service. We have continued to work with our clients by phone email and webchat but also introduced a triage service allowing face to face interaction with clients and also appointments to be made in both offices. We have welcomed back most of the volunteers to the office and the paid staff are all working their full hours in the office or adopting a hybrid system. The key achievements in the year were the continuation of Romsey Foodbank caseworker having received a further 3-year funding grant. We have also set up a similar arrangement in the Andover area for at least 1 year. We now host another project on behalf of Citizens Advice New Forest. We have also been able to employ two new members of staff following a grant from Citizens Advice. We continue to be a Hate Crime reporting Centre as well as promoting Restorative Justice and continue to support Healthwatch Hampshire.

We offer support to the Andover Advocacy service as well as Andover Charities.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) had a total of 16,755 client activities with 12,278 issues in 2022/2023 (2021/2022 14,419 client activities with 11,419 issues). The Local Citizens Advice assisted in the recovery of £414,336 on behalf of clients (2021/2022 £341,118)

Fundraising Activities
Total charitable activities income for the year was £307,814 compared to £332,331 in 2021/2022. We also received project funding for the Romsey Foodbank Casework post, the Enham Project and a number of small grants have helped us through the last year.

Investment Activities
The charity does not currently hold material investments.

Factors Affecting the Achievement of Objectives
The charity is aware of the financial pressures experienced by its major funders, and in view of this has taken active measures to seek additional sources of funding for its services.

5. FINANCIAL REVIEW

Financial Position

Total incoming resources in the year were £325,239 (2021/22 £336,666) Of this £38,733 (2021/22 £58,656) related to project restricted activities.

A surplus of £5,192 (2021/22 £3,733) was made in the year.

Reserves Policy

It is a recommendation from the Charities Commission that Reserves should be sufficient to cover a period long enough for a Charity to decide on a way ahead should it lose its major funding. Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The local Citizens Advice will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. They will take all necessary steps aimed at ensuring that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that 'free' reserves of £92,930 should be maintained which is equal to 3/4 months normal operating expenditure. Any other money held in the account is designated for ongoing IT costs and any increase in the cost of living. Our lease in Andover is for 5 years ending 2025, and in Romsey 2028 so there is also anticipation of a move to be considered.

Principal Funding Sources

The Directors extend their gratitude to Test Valley Borough Council who continue to support the core operating capacity of the charity. Funding from Citizens Advice Hampshire, Hate Crime and Restorative Justice has added to the income streams, as well as funding from Citizens Advice and Hampshire County Council.

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

Funds in Deficit

At 31/03/2023, the following funds were in deficit:

	2023	2022
Help to Claim	-	(£5,967)
Andover Foodbank	(£49)	-
Romsey Foodbank -R	(£4,721)	(£5,276)
Enham Trust	(£1,954)	(£5,389)

These funds in deficit are supported by general funds.

6. FUTURE PLANS

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) aims to continually improve access to its service and intends to extend its service to an even wider number of the community through continued increased provision of telephone advice. Since 2020, we have opened two new channels to work with clients: a national email service and webchat. We have also started to provide the service at the Romsey Foodbank and the Andover Foodbank to help clients in greatest need.

With help from extra funding from Citizens Advice we have now increased the number of paid staff to 15 (7.22FTE) and continue support the community of Test Valley. Both our offices continue to provide some face-to-face contact via our drop-in service.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

DIRECTORS' RESPONSIBILITES

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

(a) select appropriate accounting policies and then apply them consistently.
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, and explain where they haven't been followed, and
(d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and to enable them to ensure that the financial statements comply with the Companies Acts 1985 to 2006.

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the provisions applicable to company's subject to the small companies' regime.

Signed.....
Chair of Trustees
Mr Stephen Bowden

Date 11th October 2023

Independent examiner's report to the trustees of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023, which are set out on pages 14- 22.

Responsibilities and basis of report
As the charity's trustees of the Company (and also the directors of the company 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 the Company are not required to be audited for this year 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
The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Certified Public Accountants Association in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

Independent examiner's report to the trustees of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Continued.

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.

Signed .....

Date 8/9/23

Mark Wall
Unit 5, Basepoint Business Centre
Caxton Cl
East Portway
Andover
SP10 3FG

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Statement of financial activities for the year ended 31 March 2023
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
Income from:					
Donations and legacies	2	9,938	1,850	11,788	164
Charitable activities	3	270,931	36,883	307,814	332,331
Other (*including fundraising*)	4	5,637	-	5,637	4,171
Total		286,506	38,733	325,239	336,666
Expenditure on:					
Charitable activities	5	289,812	30,235	320,047	332,933
Total Expenditure		289,812	30,235	320,047	332,933
Net income/(expenditure) before transfers		(3,306)	8,498	5,192	3,733
Transfers between funds	9	(5,967)	5,967	-	-
Net movement in funds for the year		(9,273)	14,465	5,192	3,733
Reconciliation of funds:					
Balances brought forward 2022	9	154,479	8,780	163,259	159,526
Balances carried forward 2023	9	145,206	23,245	168,451	163,259

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Balance Sheet as at 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Current Assets					
Debtors	7	4,985	550	5,535	6,782
Cash at bank and in hand		162,365	22,744	185,109	165,084
		167,350	23,294	190,644	171,866
Creditors - amounts falling due within one year	8	22,144	49	22,193	8,607
Net Current Assets		145,206	23,245	168,451	163,259
Net assets		**145,206**	**23,245**	**168,451**	**163,259**
Represented by:					
Funds of the Charity					
Unrestricted funds:					
General funds	9	145,206	-	145,206	154,479
Restricted Funds	9	-	23,245	23,245	8,780
		145,206	**23,245**	**168,451**	**163,259**

For the year ending 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies' regime and in accordance with FRS102 SORP

The financial statements were approved by the Board on ....11/10/23..... and signed on their behalf by:

Chair .....
Mr Stephen Bowden

Treasurer.....
Mr Steve Hart

Company Registration No: 08933947
Charity Registration No: 1156829

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Notes to the financial statements for the year ended 31 March 2023

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Acts 1985 to 2006, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the local Citizens Advice are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

1. Interest is calculated on an accrued basis
2. Interest is negative in 22/23 due to adjustment to end of year figures based on 21/22 actuals being lower than stated accrued income.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Equipment is written off in the year of purchase

The depreciation policy has been reviewed and no change has been made from the previous year.

e) Restricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion.

g) Pension

The charity operates a defined contribution group personal pension plan for its employees. Payments are charged to the income and expenditure account in the period in which they are incurred.

h) Leases

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the leases.

2 Donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Voluntary income				
Donations	9,938	1,850	11,788	164
	9,938	1,850	11,788	164

3 Income from Charitable Activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Premises and Parking provided by the local authority at no cost	39,340	-	39,340	39,340
Test Valley Borough Council SLA	229,851	-	229,851	229,052
Basingstoke CAB Whitchurch Outreach	-	3,000	3,000	3,000
Citizens Advice Home & Wellbeing	90	-	90	600
Citizens Advice U Benefit grant	-	-	-	3,432
Citizens Advice Fuel Grant	-	-	-	1,000
Citizens Advice Gambling Awareness Grant	500	-	500	-
Citizens Advice Scam Action Referral	-	-	-	100
Citizens Advice Board Attendance	150	-	150	150
Hampshire County Council - Cllr Cooper	500	-	500	-
Romsey Town Council Grant	500	-	500	-
Andover Foodbank	-	2,500	2,500	-
Healthwatch	-	2,550	2,550	3,150
Help to Claim	-	-	-	35,552
Romsey Foodbank	-	23,252	23,252	5,382
Enham Trust	-	5,581	5,581	11,573
	270,931	36,883	307,814	332,331

4 Other Income

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Activities for generating funds				
Fundraising events	4,008	-	4,008	3,459
Gift Aid	1,340	-	1,340	-
	5,348	-	5,348	3,459
Investment income				
Bank Interest received	(111)	-	(111)	607
Miscellaneous income				
Miscellaneous income	400	-	400	105
Total Other Income	**5,637**	**-**	**5,637**	**4,171**

5 Analysis of expenditure on charitable activities

	Note	General Advice and Information £	Whitchurch £	Health - watch £	Andover Foodbank £	Romsey Foodbank £	Ehnam Trust £	2023 £	2022 £
Charitable Activities									
Staff costs	6	171,377	1,008	246	1,361	16,277	2,079	192,348	210,683
Other direct costs								-	-
Support costs (below)		118,435	1,468	121	1,188	6,420	67	127,699	122,250
Total Expenditure by Activity		289,812	2,476	367	2,549	22,697	2,146	320,047	332,933

Support Costs	General Advice and Information £	Whitchurch £	Health - watch	Andover Foodbank £	Romsey Foodbank £	Ehnam Trust £	2023 £	2022 £
Governance	1,170	9	1	22	63	-	1,265	3,966
Staff & volunteer expenses	18,868	449	14	154	728	67	20,280	11,975
Office, IT & communications	48,183	432	52	391	2,908	-	51,966	46,566
Premises	50,147	577	54	620	2,717	-	54,115	58,236
Other	67	1	-	1	4	-	73	1,507
Activity Total	118,435	1,468	121	1,188	6,420	67	127,699	122,250

The basis of allocation of support costs is hours worked.

6 Information regarding Trustees, Directors and Employees

	2023	2022
	£	£
Wages and salaries	182,545	199,437
Social security costs	5,699	7,059
Pension costs	4,104	4,187
	192,348	210,683

The average number of employees, analysed by function was:

	2023	2022
Charitable purposes	9.0	9.0
Fundraising & publicity		
Management and administration of charity	1.0	1.0
	10.0	10.0

No employee received remuneration of more than £60,000

No Trustee was remunerated for any services. All payments were by way of reimbursement for expenses.

The local Citizens Advice paid £1,182 (2021/22: £971) in the year ended 31 March 2023 for various insurance services including professional indemnity

7 Debtors

	Total 2023	Total 2022
	£	£
Prepayments	4,563	5,211
Accrued Income	972	1,571
	5,535	6,782

8 Creditors - amounts falling due within one year

	Total 2023	Total 2022
	£	£
Other creditors including tax and social security	3,008	3,428
Accruals	4,185	5,179
Deferred Income	15,000	-
	22,193	8,607

9 Movement in funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted Funds					
Generalist Advice and Information	154,479	286,506	(289,812)	(5,967)	145,206
Total Unrestricted funds	154,479	286,506	(289,812)	(5,967)	145,206
Restricted Funds					
Whitchurch	433	4,850	(2,476)	-	2,807
Help to Claim	(5,967)	-	-	5,967	-
N Baddesley	433	-	-	-	433
Andover Foodbank	-	2,500	(2,549)	-	(49)
Healthwatch	20,391	2,550	(367)	-	22,574
BEIS -R	4,155	-	-	-	4,155
Romsey Foodbank -R	(5,276)	23,252	(22,697)	-	(4,721)
Enham Trust	(5,389)	5,581	(2,146)	-	(1,954)
Total Restricted Funds	8,780	38,733	(30,235)	5,967	23,245
Total funds	163,259	325,239	(320,047)	-	168,451

10 Purposes of restricted funds

Whitchurch – Outreach Service
Healthwatch – to provide advice and information relating to health and wellbeing
Romsey Foodbank – Caseworker with foodbank
Andover Foodbank – Caseworker with foodbank
Enham Trust – support for residents changing tenancy type

11 Taxation

The charity is exempt from tax on income and gains falling within sections 466 to 493 or the Corporation Tax Act 2010 (CTA 2010) to the extent that these are applied to its charitable objects.

12 Pension Costs

A pension scheme for employees is operated on a defined contributions basis. The scheme is open to all employees at any time. The company contributes between 3% and 6.5% of pensionable earnings and the employees between 3 and 5%. The assets of the scheme are held separately from those of the company in an independently administrated fund. The fund administrators are NEST and the scheme is NEST.

TEST VALLEY CITIZENS ADVICE BUREAU

England & Wales - Charity number 1156829

Accounts

TEST VALLEY CITIZENS ADVICE BUREAU
(Citizens Advice Test Valley)

Financial Statements
For the year ended 31 March 2022

Registered Charity No. 1156829
Company No. 08933947

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Financial Statements
For the year ended 31 March 2022

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Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2022. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Charity Registration:	1156829
Company Registration:	08933947
Registered Office:	1st Floor Chantry House Chantry Way Andover SP10 1LZ
Chief Executive:	Ange Moon
Bank:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Reporting Accountant	Mark Wall Unit 5, Basepoint Business Centre Caxton Cl East Portway Andover SP10 3FG

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

The following people were directors/trustees of the charity on the date of approval of the report:

Directors/Trustees	Role	Date Elected	Date Resigned
John Patience	Chair	01/06/14	12/10/21
Stuart Bannerman	Trustee	18/11/15	12/10/21
Roger Clift	Trustee	01/06/14	
Sandra Smith	Trustee	01/06/16	12/10/21
Cllr Karen Hamilton	TVBC Rep	21/07/19	12/10/21
Stephen Bowden	Chair	23/04/18	
Stella Coulthurst	Trustee	24/04/18	
Andy Gunn	Vice Chair	02/12/20	
Hayley Straker	Trustee	02/12/20	
Judith Fenny	Trustee	02/12/20	
Anne Jones	Trustee	02/12/20	12/10/21
Stephen Hart	Treasurer	02/12/20	
Elizabeth Leather	Trustee	18/01/22	
Alexandra Gladwell	Trustee	18/01/22	

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

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Induction of Trustees
Newly appointed Trustees are provided with a comprehensive induction to Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) through the provision of training courses and mentoring by established trustees. 2 new trustees have joined the team in 2022.

Organisational Structure
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 members' interests is maintained at the registered office and is available to the public.

Related Parties
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with several 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.

Major risks
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) has worked on a Corporate Risk Management exercise. A risk management strategy and risk register were agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed needs to be reviewed and systems put in place to mitigate those risks. To that end Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is continually monitoring and managing its risk, reviewing the corporate risk register, and ensuring action plans are in place to mitigate its key risks.

Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects
The charity's objects are to promote any charitable purpose for the benefit of the community in Test Valley, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Objectives, Strategies and Activities for the Year
Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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.

In addition to the continuing provision of high-quality advisory services to the local community the primary objectives for the year were to take on a specialist Universal Benefit helpline called 'Help to claim' to support client applying for this benefit. Funds were secured via Citizens Advice for this project and two members of staff had their contracts extended to take this work. Contracts ended at the end of March 22.

In 2021 a new project was established working with the Romsey Foodbank offering advice and assistance at the Foodbank premises. Funding for this was secured by a joint application to the Trussell Trust the project has been extended for three years ending in 2025.

Public Benefit Required
The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the local Citizens Advice 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) remains the provision of free, confidential, independent, and impartial advice, information and counsel for members of the public. This is provided through one local Citizens Advice in the Test Valley with two offices located in Andover and Romsey.

In addition to generalist advice the following specialist advisory services were provided:

i) Specialist Welfare Benefit and Debt provision
ii) Housing Advice

Advisory services were provided through face-to-face consultations, telephone advice lines, email and various outreach services at community centres throughout the borough.

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

51 volunteers contributed over 16,000 hours of work to the local Citizens Advice during the year. We estimate the value of this help at £378,518 in respect of the current year (2020/21- £416,426).

4. ACHIEVEMENTS AND PERFORMANCE

Charitable Activities
It has been another unique year in many ways with impact of the pandemic having a profound effect on our service. We have continued to work with our clients by phone email and webchat but also introduced a triage service allowing face to face interaction with clients and also appointments to be made in both offices. We have welcomed back some of the volunteers to the office and the paid staff are all working their full hours in the office or adopting a hybrid system The key achievements in the year were the continuation of Romsey Foodbank caseworker having received a further 3-year funding grant. We have also worked with Enham on a project to help residents who are moving to a new type of tenancy and we have seen this be extended to Sept 2022. We continue to be a Hate Crime reporting Centre as well as promoting Restorative Justice and continue to support Healthwatch Hampshire.

We offer support to the Andover Advocacy service as well as Andover Charities.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) had a total of 14,419 client activities with 11,419 issues in 2021/2022 (2020/2021 11,763 client activities with 9,068 issues). The Local Citizens Advice assisted in the recovery of £341,118 on behalf of clients (2020/2021 £293,749)

Fundraising Activities
Total charitable activities income for the year was £332,331 compared to £331,918 in 20210/21. We also received project funding for the Romsey Foodbank Casework post, the Enham Project and a number of small grants have helped us through the pandemic.

Investment Activities
The charity does not currently hold material investments.

Factors Affecting the Achievement of Objectives
The charity is aware of the financial pressures experienced by its major funders, and in view of this has taken active measures to seek additional sources of funding for its services.

Report of the Directors and Trustees continued ...

5. FINANCIAL REVIEW

Financial Position
Incoming resources in the year were £336,666 (2020/21 £342,778) Of this £58,656 (2020/21 £52,227) related to project restricted activities.

A surplus of £3,733 (2020/21 £12,111) was made in the year.

Reserves Policy
It is a recommendation from the Charities Commission that Reserves should be sufficient to cover a period long enough for a Charity to decide on a way ahead should it lose its major funding. Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The local Citizens Advice will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. They will take all necessary steps aimed at ensuring that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that 'free' reserves of £92,930 should be maintained which is equal to 4 months normal operating expenditure. Any other money held in the account is designated for ongoing IT costs and anticipated moving costs. Our current new lease in Andover is for 5 years ending 2025.

Principal Funding Sources
The Directors extend their gratitude to Test Valley Borough Council who continued to support the core operating capacity of the charity. Funding from Citizens Advice Hampshire from Healthwatch Hate Crime and Restorative Justice as added to the income streams.

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

Funds in Deficit
At 31/03/2022, funds for the Whitchurch project were in deficit to £nil (2020/21: £540), Help to Claim was £5,967 (2020/21: £2,393) in deficit, Romsey Foodbank was £5,276 (2020/21: £256) in deficit and Enham Trust £5,389 in deficit.

These funds in deficit are supported by general funds.

6. FUTURE PLANS

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) aims to continually improve access to its service and intends to extend its service to an even wider number of the community through continued increased provision of telephone advice. In September 2020 we opened two new channels to work with clients a national email service and webchat. We have also started to provide the service at the Romsey Foodbank to help clients in greatest need. We are hoping a similar arrangement can happen at the Andover foodbank

With the introduction of Universal Credit, we expect to work closely with DWP and TVBC to provide support for clients in need. In April 2019, our Help to Claim project started on a 1-year basis – this project has been extremely successful and was extended to 31/3/22. After that period it was carried on in a different format.

We have started a new short project with Enham Trust helping some of their residents with benefits and housing. We hope this partnership working will continue in the future.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

DIRECTORS' RESPONSIBILITES

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

(a) select appropriate accounting policies and then apply them consistently
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, and explain where they haven't been followed, and
(d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and to enable them to ensure that the financial statements comply with the Companies Acts 1985 to 2006.

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the provisions applicable to company's subject to the small companies' regime.

Signed.....
Chair of Trustees
Mr Stephen Bowden

Date

Independent examiner's report to the trustees of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022, which are set out on pages 14- 22.

Responsibilities and basis of report
As the charity's trustees of the Company (and also the directors of the company 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 the Company are not required to be audited for this year 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
The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Certified Public Accountants Association in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

Independent examiner's report to the trustees of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Continued.

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

Signed .....

Date 4/8/22

Mark Wall
Unit 5, Basepoint Business Centre
Caxton Cl
East Portway
Andover
SP10 3FG

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Statement of financial activities for the year ended 31 March 2022
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
		£	£	£	£
Income from:					
Donations and legacies	2	164	-	164	7,973
Charitable activities	3	273,675	58,656	332,331	331,918
Other (*including fundraising*)	4	4,171	-	4,171	2,887
Total		278,010	58,656	336,666	342,778
Expenditure on:					
Charitable activities	5	264,117	68,816	332,933	330,667
Total Expenditure		264,117	68,816	332,933	330,667
Net income/(expenditure) before transfers		13,893	(10,160)	3,733	12,111
Transfers between funds		-	-	-	-
Net movement in funds for the year		13,893	(10,160)	3,733	12,111
Reconciliation of funds:					
Balances brought forward 2021	9	140,586	18,940	159,526	147,415
Balances carried forward 2022	9	154,479	8,780	163,259	159,526

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Balance Sheet as at 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Current Assets					
Debtors	7	6,782	-	6,782	6,447
Cash at bank and in hand		156,304	8,780	165,084	160,965
		163,086	8,780	171,866	167,412
Creditors - amounts falling due within one year	8	8,607	-	8,607	7,886
Net Current Assets		154,479	8,780	163,259	159,526
Net assets		**154,479**	**8,780**	**163,259**	**159,526**
Represented by:					
Funds of the Charity					
Unrestricted funds:					
General funds	9	154,479	-	154,479	140,586
Restricted Funds	9	-	8,780	8,780	18,940
		154,479	**8,780**	**163,259**	**159,526**

For the year ending 31st March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies' regime and in accordance with FRS102 SORP

The financial statements were approved by the Board on ..... and signed on their behalf by:

Chair .....
Mr Stephen Bowden

Treasurer.....
Mr Steve Hart

Company Registration No: 08933947
Charity Registration No: 1156829

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Notes to the financial statements for the year ended 31 March 2022

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Acts 1985 to 2006, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the local Citizens Advice are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Equipment is written off in the year of purchase

The depreciation policy has been reviewed and no change has been made from the previous year.

e) Restricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion.

g) Pension

The charity operates a defined contribution group personal pension plan for its employees. Payments are charged to the income and expenditure account in the period in which they are incurred.

h) Leases

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the leases.

2 Donations and legacies

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Voluntary income				
Donations	164	-	164	7,973
	164	-	164	7,973

3 Income from Charitable Activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Premises provided by the local authority at no cost	39,340	-	39,340	39,025
Test Valley Borough Council SLA	229,052	-	229,052	227,566
Test Valley Borough Council – North Baddesley	-	-	-	1,000
Basingstoke CAB Whitchurch Outreach	-	3,000	3,000	3,000
Citizens Advice Home & Wellbeing	600	-	600	440
Citizens Advice U Benefit grant	3,432	-	3,432	3,000
Citizens Advice BEIS	-	-	-	7,300
Citizens Advice Fuel Grant	1,000	-	1,000	-
Citizens Advice Scam Action Referral	100	-	100	-
Citizens Advice Board Attendance	150	-	150	-
Healthwatch	-	3,150	3,150	2,100
Help to Claim	-	35,551	35,551	35,293
Rotary Club of Anton COVID Grant	-	-	-	500
Big Lottery COVID Grant	-	-	-	7,750
Hampshire County Council COVID Grant	-	-	-	1,500
Hampshire & Isle of Wight Foodbank	-	-	-	1,150
OPCC COVID Grant	-	-	-	500
Romsey Foodbank	-	5,382	5,382	1,794
Enham Trust	-	11,573	11,573	-
	273,675	58,656	332,331	331,918

4 Other Income

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Activities for generating funds				
Fundraising events	3,459	-	3,459	923
Investment income				
Bank Interest received	607	-	607	1,542
Miscellaneous income				
Miscellaneous income	105	-	105	422
Total Other Income	**4,171**	**-**	**4,171**	**2,887**

5 Analysis of expenditure on charitable activities

	Note	General Advice and Information £	Whitchurch £	Help To Claim £	Health - watch £	BEIS £	Romsey Foodbank £	Ehnam Trust £	2022 £	2021 £
Charitable Activities										
Staff costs	6	165,455	1,273	24,466	185	-	8,594	10,710	210,683	189,397
Other direct costs									-	10,406
Support costs (below)		98,662	754	14,659	115	-	1,808	6,252	122,250	130,864
Total Expenditure by Activity		264,117	2,027	39,125	300	-	10,402	16,962	332,933	330,667

Support Costs	General Advice and Information £	Whitchurch £	Help To Claim £	Health - watch	BEIS £	Romsey Foodbank £	Ehnam Trust £	2022 £	2021 £
Governance	2,740	21	877	3	-	60	265	3,966	1,084
Staff & volunteer expenses	10,375	54	992	8	-	166	380	11,975	9,389
Office, IT & communications	37,484	298	5,756	46	-	542	2,440	46,566	56,221
Premises	46,946	372	6,868	57	-	921	3,072	58,236	63,669
Other	1,117	9	166	1	-	119	95	1,507	501
Activity Total	98,662	754	14,659	115	-	1,808	6,252	122,250	130,864

The basis of allocation of support costs is hours worked.

6 Information regarding Trustees, Directors and Employees

	2022	2021
	£	£
Wages and salaries	199,437	177,520
Social security costs	7,059	7,760
Pension costs	4,187	4,117
	210,683	189,397

The average number of employees, analysed by function was:

	2022	2021
Charitable purposes	10.0	9.0
Fundraising & publicity		
Management and administration of charity	1.0	1.0
	11.0	10.0

No employee received remuneration of more than £60,000

No Trustee was remunerated for any services. All payments were by way of reimbursement for expenses.

The local Citizens Advice paid £971 (2020/21: £950) in the year ended 31 March 2022 for various insurance services including professional indemnity

7 Debtors

	Total 2022 £	Total 2021 £
Prepayments	5,211	5,472
Accrued Income	1,571	975
	6,782	6,447

8 Creditors - amounts falling due within one year

	Total 2022 £	Total 2022 £
Other creditors including tax and social security	3,428	3,890
Accruals	5,179	3,996
	8,607	7,886

9 Movement in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted Funds					
Generalist Advice and Information	140,586	278,010	(264,117)	-	154,479
Total Unrestricted funds	140,586	278,010	(264,117)	-	154,479
Restricted Funds					
Whitchurch	(540)	3,000	(2,027)	-	433
Help to Claim	(2,393)	35,551	(39,125)	-	(5,967)
N Baddesley	433	-	-	-	433
Healthwatch	17,541	3,150	(300)	-	20,391
BEIS -R	4,155	-	-	-	4,155
Romsey Foodbank -R	(256)	5,382	(10,402)	-	(5,276)
Enham Trust	-	11,573	(16,962)		(5,389)
Total Restricted Funds	18,940	58,656	(68,816)	-	8,780
Total funds	159,526	336,666	(332,933)	-	163,259

10 Purposes of restricted funds

Whitchurch – Outreach Service
Help to Claim – to provide help and support to clients claiming Universal Credit
N Baddesley – Outreach Service
Healthwatch – to provide advice and information relating to health and wellbeing
Romsey Foodbank – Caseworker with foodbank
Enham Trust – support for residents changing tenancy type

11 Taxation

The charity is exempt from tax on income and gains falling within sections 466 to 493 or the Corporation Tax Act 2010 (CTA 2010) to the extent that these are applied to its charitable objects.

12 Pension Costs

A pension scheme for employees is operated on a defined contributions basis. The scheme is open to all employees at any time. The company contributes between 3% and 6.5% of pensionable earnings and the employees between 3 and 5%. The assets of the scheme are held separately from those of the company in an independently administrated fund. The fund administrators are NEST and the scheme is NEST.

TEST VALLEY CITIZENS ADVICE BUREAU

England & Wales - Charity number 1156829

Accounts

TEST VALLEY CITIZENS ADVICE BUREAU
(Citizens Advice Test Valley)

Financial Statements
For the year ended 31 March 2021

Registered Charity No.	**1156829**
Company No.	**08933947**

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Financial Statements
For the year ended 31 March 2021

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Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard 102.

1. REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Charity Registration:	1156829
Company Registration:	08933947
Registered Office:	1st Floor Chantry House Chantry Way Andover SP10 1LZ
Chief Executive:	Ange Moon
Bank:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Reporting Accountant	Mark Wall Unit 5, Basepoint Business Centre Caxton Cl East Portway Andover SP10 3FG

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

The following people were directors/trustees of the charity on the date of approval of the report:

DIRECTORS/ TRUSTEES	ROLE	DATE ELECTED	DATE RESIGNED
Mr John Patience	Chair	01/06/14	
Mr Philip Plume	Treasurer	18/11/15	20/01/21
Mr Stuart Bannerman	Trustee	01/06/14	
Mr Roger Clift	Vice Chair	01/06/14	
Mrs Sandra Smith	Trustee	01/06/14	
Cllr Karen Hamilton	TVBC Rep	21/07/19	
Mr Stephen Bowden	Trustee	23/04/18	
Mr David Mayes	Trustee	24/07/18	03/09/20
Mrs Stella Coulthurst	Trustee	24/04/18	
Mr Andy Gunn	Trustee	02/12/20	
Miss Hayley Straker	Trustee	02/12/20	
Mrs Judith Fenny	Trustee	02/12/20	
Mrs Anne Jones	Trustee	02/12/20	
Mr Stephen Hart	Treasurer	02/12/20	

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

2. STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is a registered charity and a company limited by guarantee. Test Valley Citizens Advice Bureau is also known and referred to as Citizens Advice Test Valley. The maximum liability of each member is limited to £1. At 31 March 2021 the company had 11 members. Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is governed by its Memorandum and Articles of Association.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) was incorporated as a company limited by guarantee on 11th March 2014. The charity commenced operations on 1st June 2014 at which date the assets and liabilities of the incorporated Andover and Romsey Citizens Advice were acquired.

Recruitment, Appointment of Trustees

Trustees, who are also Directors of the Company, are elected from the local community and must either reside or work in Test Valley. A working group made up of Trustees and chaired by the 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.

No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction of Trustees

Newly appointed Trustees are provided with a comprehensive induction to Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) through the provision of training courses and mentoring by established trustees. 5 new trustees have joined the team in 2020.

Organisational Structure

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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 members' interests is maintained at the registered office and is available to the public.

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Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

3. OBJECTIVES AND ACTIVITIES

Objects
The charity's objects are to promote any charitable purpose for the benefit of the community in Test Valley, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

Objectives, Strategies and Activities for the Year

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) 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.

In addition to the continuing provision of high-quality advisory services to the local community the primary objectives for the year were to take on a specialist Universal Benefit helpline called 'Help to claim' to support client applying for this benefit. Funds were secured via Citizens Advice for this project and two members of staff had their contracts extended to take this work.

In 2021 a new project was established working with the Romsey Foodbank offering advice and assistance at the Foodbank premises. Funding for this was secured by a joint application to the Trussell Trust the project is funded for one year but the hope is to extend this beyond Dec 2021.

Public Benefit Required

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by the local Citizens Advice 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 Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) remained the provision of free, confidential, independent, and impartial advice, information and counsel for members of the public. This is provided through one local Citizens Advice in the Test Valley with two offices located in Andover and Romsey. In addition to generalist advice the following specialist advisory services were provided:

i) Specialist Welfare Benefit and Debt provision
ii) Housing Advice

Advisory services were provided through face-to-face consultations, telephone advice lines, email and various outreach services at community centres throughout the borough.

Contribution of Volunteers

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

Contribution of Volunteers (continued)
63 volunteers contributed over 25,000 hours of work to the local Citizens Advice during the year. We estimate the value of this help at £416,426 in respect of the current year (2019/20- £533,360).

4. ACHIEVEMENTS AND PERFORMANCE

Charitable Activities
It has been a unique year in many ways with impact of the pandemic having a profound effect on our service. On the 23rd March the decision was made to send all staff home and we worked hard to introduce a home working team overnight. We had no stoppage to the service and have not missed a day since. Our Outreach venues stopped and we have worked remotely with our clients by phone email and webchat since. The key achievements in the year were the introduction of a new service at Romsey Foodbank at the time of a pandemic, the continuation of the Hampshire Adviceline and the improved service this has provided to the community of Test Valley. We continue to be a Hate Crime reporting Centre as well as promoting Restorative Justice and continue to support Healthwatch Hampshire.

We offer support to the Andover Advocacy service as well as Andover Charities.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) had a total of 11,763 client activities with 9,068 issues in 2020/2021 (2019/2020 19,102 client contacts with 14,965 enquiries). The Local Citizens Advice assisted in the recovery of £293,749 on behalf of clients (2019/2020 £681,756)

Fundraising Activities
Total charitable activities income for the year was £331,918 compared to £304,611 in 2019/20. This increase in income relates to the Help to Claim project which started at the end of 2018/19 and continued to 31/03/2021. We also received project funding for the Romsey Foodbank Casework post and a number of small grants have helped us through the pandemic.

Investment Activities
The charity does not currently hold material investments.

Factors Affecting the Achievement of Objectives
The charity is aware of the financial pressures experienced by its major funders, and in view of this has taken active measures to seek additional sources of funding for its services.

5. FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £342,778 (2019/20 £318,433) Of this £52,227 (2019/20 £40,210) related to project restricted activities.

A surplus of £12,111 (2019/20 £7,729 surplus) was made in the year.

Reserves Policy

It is a recommendation from the Charities Commission that Reserves should be sufficient to cover a period long enough for a Charity to decide on a way ahead should it lose its major funding. Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. The local Citizens Advice will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. They will take all necessary steps aimed at ensuring that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that 'free' reserves of £92,930 should be maintained which is equal to 4 months normal operating expenditure. Any other money held in the account is designated for ongoing IT costs and anticipated moving costs. Our current new lease in Andover is for 5 years ending 2025.

Principal Funding Sources

The Directors extend their gratitude to Test Valley Borough Council who continued to support the core operating capacity of the charity. Funding from Citizens Advice Hampshire from Healthwatch Hate Crime and Restorative Justice as added to the income streams.

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

Funds in Deficit

Funds for the Whitchurch project were in deficit to £540, Help to Claim was £2,393 in deficit and Romsey Foodbank was £256 in deficit. These funds in deficit are supported by general funds.

6. FUTURE PLANS

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) aims to continually improve access to its service and intends to extend its service to an even wider number of the community through continued increased provision of telephone advice. In September 2020 we opened two new channels to work with clients a national email service and webchat. We have also started to provide the service at the Romsey Foodbank to help clients in greatest need.

With the introduction of Universal Credit, we expect to work closely with DWP and TVBC to provide support for clients in need. In April 2019, our Help to Claim project started on a 1-year basis – this project has been extremely successful and has been extended to 31/3/22.

We have started a new short project with Enham Trust helping some of their residents with benefits and housing. We hope this partnership working will continue in the future.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

DIRECTORS' RESPONSIBILITES

Company Law and Charity Law require the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and of the surplus or deficit for that period. In preparing those financial statements, the directors are required to:

(a) select appropriate accounting policies and then apply them consistently
(b) make judgements and estimates that are reasonable and prudent,
(c) state whether applicable accounting standards have been followed, and explain where they haven't been followed, and
(d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley) and to enable them to ensure that the financial statements comply with the Companies Acts 1985 to 2006.

The directors are responsible for ensuring that the company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with the provisions applicable to company's subject to the small companies' regime.

Signed.....
Chair of Trustees
Mr Stephen Bowden

Date 12/10/2021

Independent examiner's report to the trustees of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021, which are set out on pages 14- 22.

Responsibilities and basis of report
As the charity's trustees of the Company (and also the directors of the company 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 the Company are not required to be audited for this year 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
The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Certified Public Accountants Association in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention which give me cause to believe that:

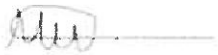
- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

Independent examiner's report to the trustees of Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Continued.

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

Signed



Date 30 September 2021

Mark Wall
Unit 5, Basepoint Business Centre
Caxton Cl
East Portway
Andover
SP10 3FG

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Statement of financial activities for the year ended 31 March 2021
Incorporating the Income and Expenditure Account

	Note	Unrestricted funds	Restricted funds	Total funds	
				2021	2020
		£	£	£	£
Income from:					
Donations and legacies	2	6,373	1,600	7,973	9,041
Charitable activities	3	281,281	50,637	331,918	304,611
Other (*including fundraising*)	4	2,887	-	2,887	4,781
Total		290,541	52,237	342,778	318,433
Expenditure on:					
Charitable activities	5	281,540	49,127	330,667	310,704
Total Expenditure		281,540	49,127	330,667	310,704
Net income/(expenditure) before transfers		9,001	3,110	12,111	7,729
Transfers between funds		-	-	-	-
Net movement in funds for the year		9,001	3,110	12,111	7,729
Reconciliation of funds:					
Balances brought forward 2020	9	131,585	15,830	147,415	139,686
Balances carried forward 2021	9	140,586	18,940	159,526	147,415

There are no recognised gains or losses in the year, other than those included in the statement of financial activities.

All activities derive from continuing operations.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Balance Sheet as at 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Current Assets					
Debtors	7	6,447	-	6,447	6,762
Cash at bank and in hand		142,025	18,940	160,965	146,447
		148,472	18,940	167,412	153,209
Creditors - amounts falling due within one year	8	7,886	-	7,886	5,794
Net Current Assets		140,586	18,940	159,526	147,415
Net assets		**140,586**	**18,940**	**159,526**	**147,415**
Represented by:					
Funds of the Charity					
Unrestricted funds:					
General funds	9	140,586	-	140,586	131,585
Restricted Funds	9	-	18,940	18,940	15,830
		140,586	**18,940**	**159,526**	**147,415**

For the year ending 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to company's subject to the small companies' regime and in accordance with FRS102 SORP

The financial statements were approved by the Board on 12.10.21 and signed on their behalf by:

Chair .....
Mr Stephen Bowden

Treasurer.....
Mr Steve Hart

Company Registration No: 08933947
Charity Registration No: 1156829

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Notes to the financial statements for the year ended 31 March 2021

1. Accounting policies

a) Accounting basis

The financial statements have been prepared under the historical cost convention and are in accordance with the Companies Acts 1985 to 2006, and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

b) Incoming resources

i) Grants receivable
Grants made to finance the activities of the local Citizens Advice are credited to the income and expenditure account in the period to which they relate.

ii) Bank interest
Bank interest is included in the income and expenditure account on receipt.

iii) Other income
Sales of services are included in the income and expenditure account in the period to which they relate. Other income, including donations, gifts and covenants are included as they were received.

iv) Gifts and Intangible income
In addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the Charity has been estimated and disclosed in the directors' report.

v) Deferred income
Grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected in deferred income within the balance sheet.

1. Accounting policies (continued)

c) Resources expended

All expenditure is accounted for on an accrual's basis. All expenditure directly related to the provision of advice services is included within charitable expenditure. Other costs incurred have been allocated between fundraising and publicity and management and administration as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time or floor space basis, as appropriate.

d) Fixed assets and depreciation

Equipment is written off in the year of purchase

The depreciation policy has been reviewed and no change has been made from the previous year.

e) Restricted funds

Income received for restricted purposes is included in a separate restricted fund against which appropriate expenditure is allocated.

f) Designated funds

Designated funds are allocated out of unrestricted funds by the trustees for specific purposes. The use of such funds is at the trustees' discretion.

g) Pension

The charity operates a defined contribution group personal pension plan for its employees. Payments are charged to the income and expenditure account in the period in which they are incurred.

h) Leases

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the leases.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Notes to the financial statements for the year ended 31 March 2021

2 Donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Voluntary income				
Donations	6,373	1,600	7,973	9,041
	6,373	1,600	7,973	9,041

3 Income from Charitable Activities

Premises provided by the local authority at no cost	39,025	-	39,025	40,069
Test Valley Borough Council SLA	227,566	-	227,566	224,282
Test Valley Borough Council - N.Baddesley	1,000	-	1,000	1,000
Basingstoke CAB Whitchurch Outreach	-	3,000	3,000	3,250
Citizens Advice Restorative Justice & DROs	-	-	-	411
Citizens Advice Home & Wellbeing	440	-	440	-
Citizens Advice U Benefit grant	3,000	-	3,000	-
Citizens Advice BEIS	-	7,300	7,300	-
Healthwatch	-	2,100	2,100	2,300
Help to Claim	-	35,293	35,293	33,299
Rotary Club of Anton COVID Grant	500	-	500	-
Big Lottery COVID Grant	7,750	-	7,750	-
Hampshire County Council COVID Grant	1,500	-	1,500	-
Hampshire & Isle of Wight Foodbank		1,150	1,150	-
OPCC COVID Grant	500	-	500	-
Romsey Foodbank		1,794	1,794	-
	281,281	50,637	331,918	304,611

4 Other Income

Activities for generating funds				
Fundraising events	923	-	923	2,786
Investment income				
Bank Interest received	1,542	-	1,542	1,023
Miscellaneous income				
Miscellaneous income	422	-	422	972
Total Other Income	**2,887**	**-**	**2,887**	**4,781**

5 Analysis of expenditure on charitable activities

	Note	General Advice and Information	Whitchurch	Help To Claim	N Baddesley	Health - watch	BEIS	Romsey Foodbank	2021	2020
		£	£	£	£	£	£	£	£	£
Charitable Activities										
Staff costs	6	158,001	1,737	26,879	192	464	-	2,124	189,397	184,003
Other direct costs		5,793	13	363	16	-	3,145	1,076	10,406	35,959
Support costs (below)		117,746	1,804	10,925	167	222	-	-	130,864	90,742
Total Expenditure by Activity		281,540	3,554	38,167	375	686	3,145	3,200	330,667	310,704

5 Analysis of expenditure on charitable activities (continued)

Support Costs	General Advice and Information	Whitchurch	Help To Claim	N Baddesley	Health - watch	BEIS	Romsey Foodbank	2021	2020
	£	£	£	£		£	£	£	£
Governance	953	18	109	2	2	-	-	1,084	37
Staff & volunteer expenses	8,243	157	955	14	20	-	-	9,389	7,149
Office, IT & communications	51,002	719	4,346	67	87	-	-	56,221	33,880
Premises	57,155	895	5,425	83	111	-	-	63,669	48,958
Other	393	15	90	1	2	-	-	501	718
Activity Total	117,746	1,804	10,925	167	222	-	-	130,864	90,742

The basis of allocation of support costs is hours worked

6 Information regarding Trustees, Directors and Employees

	2021	2020
	£	£
Wages and salaries	177,520	172,423
Social security costs	7,760	7,558
Pension costs	4,117	4,022
	189,397	184,003

The average number of employees, analysed by function was:

	2021	2020
Charitable purposes	9.0	9.0
Fundraising & publicity		
Management and administration of charity	1.0	1.0
	10.0	10.0

No employee received remuneration of more than £60,000

No Trustee was remunerated for any services. All payments were by way of reimbursement for expenses.

Trustees indemnity insurance was purchased at a cost of £nil (2019/20: £144)

The local Citizens Advice paid £950 (2019/20: £975) in the year ended 31 March 2021 for various insurance services including professional indemnity

7 Debtors

	Total 2021	Total 2020
	£	£
Prepayments	5,472	6,103
Accrued Income	975	659
	6,447	6,762

8 Creditors - amounts falling due within one year

	Total 2021	Total 2020
	£	£
Other creditors including tax and social security	3,890	2,818
Accruals	3,996	2,976
	7,886	5,794

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Notes to the financial statements for the year ended 31 March 2021

9 Movement in funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Unrestricted Funds					
Generalist Advice and Information	131,585	290,541	(281,540)	-	140,586
Total Unrestricted funds	131,585	290,541	(281,540)	-	140,586
Restricted Funds					
Whitchurch	(1,586)	4,600	(3,554)	-	(540)
Help to Claim	481	35,293	(38,167)	-	(2,393)
N Baddesley	808	-	(375)	-	433
Healthwatch	16,127	2,100	(686)	-	17,541
BEIS -R	-	7,300	(3,145)	-	4,155
Romsey Foodbank - R	-	2,944	(3,200)	-	(256)
Total Restricted Funds	15,830	52,237	(49,127)	-	18,940
Total funds	147,415	342,778	(330,667)	-	159,526

10 Purposes of restricted funds

Help to Claim – to provide help and support to clients claiming Universal Credit
Healthwatch – to provide advice and information relating to health and wellbeing
N Baddesley – Outreach Service
Whitchurch – Outreach Service
Romsey Foodbank – Caseworker with foodbank

11 Taxation

The charity is exempt from tax on income and gains falling within sections 466 to 493 or the Corporation Tax Act 2010 (CTA 2010) to the extent that these are applied to its charitable objects.

12 Pension Costs

A pension scheme for employees is operated on a defined contributions basis. The scheme is open to all employees at any time. The company contributes between 3% and 6.5% of pensionable earnings and the employees between 3 and 5%. The assets of the scheme are held separately from those of the company in an independently administrated fund. The fund administrators are NEST and the scheme is NEST.