



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.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

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.

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.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

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.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

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.

Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

Report of the Directors and Trustees continued ...

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' RESPONSIBILITIES

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 CI
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.

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

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
	<u>6,373</u>	<u>1,600</u>	<u>7,973</u>	<u>9,041</u>

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	-
	<u>281,281</u>	<u>50,637</u>	<u>331,918</u>	<u>304,611</u>

4 Other Income
Activities for generating funds

Fundraising events	923	-	923	2,786
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Investment income

Bank Interest received	1,542	-	1,542	1,023
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Miscellaneous income

Miscellaneous income	422	-	422	972
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Total Other Income	<u>2,887</u>	<u>-</u>	<u>2,887</u>	<u>4,781</u>
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Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)
Notes to the financial statements for the year ended 31 March 2021

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

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

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
	<u>189,397</u>	<u>184,003</u>

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
	<u>10.0</u>	<u>10.0</u>

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

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

7 Debtors

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

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
	<u>7,886</u>	<u>5,794</u>

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	<u>131,585</u>	<u>290,541</u>	<u>(281,540)</u>	<u>-</u>	<u>140,586</u>
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	<u>15,830</u>	<u>52,237</u>	<u>(49,127)</u>	<u>-</u>	<u>18,940</u>
Total funds	<u>147,415</u>	<u>342,778</u>	<u>(330,667)</u>	<u>-</u>	<u>159,526</u>

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.