



**TEST VALLEY CITIZENS ADVICE BUREAU**  
**(Citizens Advice Test Valley)**

**Financial Statements**  
**For the year ended 31 March 2023**

|                               |                 |
|-------------------------------|-----------------|
| <b>Registered Charity No.</b> | <b>1156829</b>  |
| <b>Company No.</b>            | <b>08933947</b> |

# **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**

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

| <b>Directors/Trustees</b> | <b>Role</b> | <b>Date Elected</b> | <b>Date Resigned</b> |
|---------------------------|-------------|---------------------|----------------------|
| 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            |                      |

# **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. 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 11<sup>th</sup> March 2014. The charity commenced operations on 1<sup>st</sup> 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.

# **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 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.

# **Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)**

## **Report of the Directors and Trustees continued ...**

### **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.

# **Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)**

## **Report of the Directors and Trustees continued ...**

### **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.



# Test Valley Citizens Advice Bureau (Citizens Advice Test Valley)

## Report of the Directors and Trustees continued ...

### 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.

# **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. 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' 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 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<br>£      | 2022<br>£      |
| <b>Income from:</b>                              |      |                    |                  |                |                |
| 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          |
| <b>Total</b>                                     |      | <u>286,506</u>     | <u>38,733</u>    | <u>325,239</u> | <u>336,666</u> |
| <b>Expenditure on:</b>                           |      |                    |                  |                |                |
| Charitable activities                            | 5    | <u>289,812</u>     | <u>30,235</u>    | <u>320,047</u> | <u>332,933</u> |
| <b>Total Expenditure</b>                         |      | <u>289,812</u>     | <u>30,235</u>    | <u>320,047</u> | <u>332,933</u> |
| <b>Net income/(expenditure) before transfers</b> |      | (3,306)            | 8,498            | 5,192          | 3,733          |
| Transfers between funds                          | 9    | (5,967)            | 5,967            | -              | -              |
| <b>Net movement in funds for the year</b>        |      | (9,273)            | 14,465           | 5,192          | 3,733          |
| <b>Reconciliation of funds:</b>                  |      |                    |                  |                |                |
| Balances brought forward 2022                    | 9    | <u>154,479</u>     | <u>8,780</u>     | <u>163,259</u> | <u>159,526</u> |
| <b>Balances carried forward 2023</b>             | 9    | <u>145,206</u>     | <u>23,245</u>    | <u>168,451</u> | <u>163,259</u> |

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<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|------|----------------------------|--------------------------|--------------------|--------------------|
| <b>Current Assets</b>                               |      |                            |                          |                    |                    |
| Debtors   | 7    | 4,985                      | 550                      | 5,535              | 6,782              |
| Cash at bank and in hand                            |      | 162,365                    | 22,744                   | 185,109            | 165,084            |
|   |      | <u>167,350</u>             | <u>23,294</u>            | <u>190,644</u>     | <u>171,866</u>     |
| <br>Creditors - amounts falling due within one year | 8    | 22,144                     | 49                       | 22,193             | 8,607              |
| <b>Net Current Assets</b>                           |      | <u>145,206</u>             | <u>23,245</u>            | <u>168,451</u>     | <u>163,259</u>     |
| <b>Fixed assets</b>                                 |      | <u>145,206</u>             | <u>23,245</u>            | <u>168,451</u>     | <u>163,259</u>     |

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          |
|                     |   | <u>145,206</u> | <u>23,245</u> | <u>168,451</u> | <u>163,259</u> |

For the year ending 31<sup>st</sup> 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.



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

**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 2023**

**2 Donations and legacies**

|                         | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b>  | <b>Total</b> |
|-------------------------|---------------------|-------------------|---------------|--------------|
|                         | <b>£</b>            | <b>£</b>          | <b>2023</b>   | <b>2022</b>  |
|                         |                     |                   | <b>£</b>      | <b>£</b>     |
| <b>Voluntary income</b> |                     |                   |               |              |
| Donations               | 9,938               | 1,850             | 11,788        | 164          |
|                         | <u>9,938</u>        | <u>1,850</u>      | <u>11,788</u> | <u>164</u>   |

**3 Income from Charitable Activities**

|   | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b>   | <b>Total</b>   |
|---|---------------------|-------------------|----------------|----------------|
|   | <b>£</b>            | <b>£</b>          | <b>2023</b>    | <b>2022</b>    |
|   |                     |                   | <b>£</b>       | <b>£</b>       |
| 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         |
|   | <u>270,931</u>      | <u>36,883</u>     | <u>307,814</u> | <u>332,331</u> |

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

**4 Other Income**

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

**5 Analysis of expenditure on charitable activities**

|  | Note | General<br>Advice and<br>Information<br>£ | Whitchurch<br>£ | Health -<br>watch<br>£ | Andover<br>Foodbank<br>£ | Romsey<br>Foodbank<br>£ | Ehnam Trust<br>£ | 2023<br>£      | 2022<br>£      |
|--|------|---|-----------------|------------------------|--------------------------|-------------------------|------------------|----------------|----------------|
| <b>Charitable Activities</b>             |      |   |                 |                        |                          |                         |                  |                |                |
| 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        |
| <b>Total Expenditure by<br/>Activity</b> |      | <u>289,812</u>                            | <u>2,476</u>    | <u>367</u>             | <u>2,549</u>             | <u>22,697</u>           | <u>2,146</u>     | <u>320,047</u> | <u>332,933</u> |

|                                | General<br>Advice and<br>Information<br>£ | Whitchurch<br>£ | Health -<br>watch<br>£ | Andover<br>Foodbank<br>£ | Romsey<br>Foodbank<br>£ | Ehnam Trust<br>£ | 2023<br>£      | 2022<br>£      |
|--------------------------------|---|-----------------|------------------------|--------------------------|-------------------------|------------------|----------------|----------------|
| <b>Support Costs</b>           |   |                 |                        |                          |                         |                  |                |                |
| Governance                     | 1,170                                     | 9               | 1                      | 22                       | 63                      | -                | 1,265          | 3,966          |
| Staff & volunteer<br>expenses  | 18,868                                    | 449             | 14                     | 154                      | 728                     | 67               | 20,280         | 11,975         |
| Office, IT &<br>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          |
| <b>Activity Total</b>          | <u>118,435</u>                            | <u>1,468</u>    | <u>121</u>             | <u>1,188</u>             | <u>6,420</u>            | <u>67</u>        | <u>127,699</u> | <u>122,250</u> |

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 2023**

**6 Information regarding Trustees, Directors and Employees**

|                       | <b>2023</b>    | <b>2022</b>    |
|-----------------------|----------------|----------------|
|                       | <b>£</b>       | <b>£</b>       |
| Wages and salaries    | 182,545        | 199,437        |
| Social security costs | 5,699          | 7,059          |
| Pension costs         | 4,104          | 4,187          |
|                       | <u>192,348</u> | <u>210,683</u> |

The average number of employees, analysed by function was:

|  | <b>2023</b> | <b>2022</b> |
|--|-------------|-------------|
| 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.

The local Citizens Advice paid £1,182 (2021/22: £971) in the year ended 31 March 2023 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 2023**

**7 Debtors**

|                | Total<br>2023<br>£ | Total<br>2022<br>£ |
|----------------|--------------------|--------------------|
| Prepayments    | 4,563              | 5,211              |
| Accrued Income | 972                | 1,571              |
|                | <u>5,535</u>       | <u>6,782</u>       |

**8 Creditors - amounts falling due within one year**

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

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

**9 Movement in funds**

|                                   | At 1 April<br>2022<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | At 31 March<br>2023<br>£ |
|-----------------------------------|-------------------------|----------------|------------------|----------------|--------------------------|
| <b>Unrestricted Funds</b>         |                         |                |                  |                |                          |
| Generalist Advice and Information | 154,479                 | 286,506        | (289,812)        | (5,967)        | 145,206                  |
| <b>Total Unrestricted funds</b>   | <u>154,479</u>          | <u>286,506</u> | <u>(289,812)</u> | <u>(5,967)</u> | <u>145,206</u>           |
| <b>Restricted Funds</b>           |                         |                |                  |                |                          |
| 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)                  |
| <b>Total Restricted Funds</b>     | <u>8,780</u>            | <u>38,733</u>  | <u>(30,235)</u>  | <u>5,967</u>   | <u>23,245</u>            |
| <b>Total funds</b>                | <u>163,259</u>          | <u>325,239</u> | <u>(320,047)</u> | <u>-</u>       | <u>168,451</u>           |

**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.