

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT
and
STATEMENT OF ACCOUNTS

31 March 2016

Company registration number: 6435678

Charity registration number: 1122695

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

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Year ended 31 March 2016

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CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS

Year ended 31 March 2016

THE CHARITY

Registered name : Citizens Advice Hampshire
Legal status : Company Limited by Guarantee
Registered address : c/o 83 Britannia Gardens,
Hedge End, Southampton, SO30 2RN
Company registration no. : 6435678
Registered charity no. : 1122695
Website : www.citizensadvicehampshire.org

CHARITY TRUSTEES

Elected Officers

Chairman : Robert Morrison
Deputy Chair : Richard Greenway (resigned 11th June 2015)
Honorary Treasurer : J Richard Mackay

Other Trustees

Andrew Black (resigned 20th May 2016), Stuart Bannerman (appointed 11th November 2015), Sarah Berry, Richard Bunting (resigned 12th November 2015), Peter Denison (resigned 11th November 2015), Roger Durdle (resigned 6th May 2015), Richard Eade, Barry Glasscock, Barbara Hurst (appointed 11th June 2015, resigned 23rd May 2016), John Keating, Michael Powell (resigned 6th May 2015), Irene Stratton (resigned 11th November 2015), Leslie Sutton (resigned 20th May 2016), Andrea Wooldridge (appointed 6th May 2015), Katherine Wright – known professionally as Hebden .

COMPANY SECRETARY : Paul Bright

PROFESSIONAL ADVISERS

Bankers : CAF Bank Ltd., 25, Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Aldermore Bank Plc, Aldermore, PO Box 762, Wallsend, NE28 5DH
Virgin Money Plc, Jubilee House, Gosforth, Newcastle upon Tyne. NE3 4PL

Independent examiner : G K Hicks FCA DChA, Wood Hicks & Co, Chartered Accountants, Units 1-2 Warrior Court, 9-11 Mumby Road, Gosport, Hampshire PO12 1BS

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT

Year to 31 March 2016

The Trustees submit their annual report and statement of accounts of Citizens Advice Hampshire (CitAH, the Company or the Charity) as at and for the year ended 31 March 2016.

SECTION 1 - LEGAL AND ADMINISTRATIVE INFORMATION

Constitution and management

The Charity was incorporated on 23 November 2007 as a company limited by guarantee and is a charity registered under the Charities Act 2011. The Company's articles of association require that the Charity be managed by a Board of Trustees who are directors of the Company within the meaning of the Companies Act 2006.

Registration details of the Charity, the names of the Trustees and professional advisers are to be found on page 3.

Local Citizens Advice located in Hampshire (including Portsmouth, Southampton and the Isle of Wight) are entitled to become members. Trustees are nominated by members such that one trustee is appointed for each local authority area. The Board may co-opt other persons to be a trustee. All trustees who served during the period, apart from Peter Denison and Robert Morrison were nominated by local Citizens Advice. All new Board members are given an information pack and induction to CitAH and the Trustee Board.

The Trustees are responsible for setting and monitoring the objectives and strategy of the charity, and ensuring the necessary policies and procedures are in place to enable the team of staff and volunteers to work effectively. The Board of Trustees meets not less than quarterly. Major operating decisions are made by a simple majority of a quorate Board. There are steering groups for the two major projects, Hampshire Macmillan Citizens Advice Service and Hampshire Healthwatch. Minor and routine operating decisions are delegated to the Chief Executive, member bureaux, consultants or individual trustees and reported to the Trustee Board at its next meeting.

Related and associated organisations

The National Association of Citizens Advice Bureaux (Citizens Advice)

The Charity is an Associate member of Citizens Advice which sets membership criteria. There is no operating or financial inter-dependence between them and the Charity.

Local Citizens Advice

There are currently 11 Local Citizens Advice in the Hampshire County Council area who are members of the Charity. In addition, Portsmouth, Southampton and Isle of Wight Citizens Advice are also members. Certain projects are carried out by the member on behalf of the Charity in return for a fee which is negotiated on an arm's length basis.

SECTION 2 – THE BOARD OF TRUSTEES

The Trustees who served during the period are set out on page 3. The following were trustees at the date of this report:

Stuart Bannerman, Sarah Berry, Richard Eade, Barry Glasscock, John Keating, Richard Mackay, Robert Morrison, Andrea Wooldridge and Katherine Wright – known professionally as Hebden.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2016

SECTION 3 - OBJECTS, POWERS AND POLICIES

Objects

The Charity is established for the promotion of any charitable purpose for the benefit of the community in Hampshire and surrounding areas by the advancement of education, protection and preservation of health and the relief of poverty, sickness and distress.

Powers

In furtherance of its purposes the Charity is permitted by its constitution to facilitate and assist Local Citizens Advice to provide their services and to do all such other lawful things which promote or help to promote the objects.

The trustees have had due regard to the Charity Commission's public benefit guidance when exercising its powers and duties.

Implementation of objectives

The over-riding policies pursued in the attainment of the Charity's objects are to:

- assist member bureaux provide a free, impartial and confidential 'problem solving' service of information, advice, guidance and support to ensure that individuals do not suffer through ignorance of their rights and responsibilities, or of services available, or through an inability to express their needs effectively.
- participate with other organisations in exercising a responsible influence on the local and national development of social policies and services.
- improve access to advice for the residents of Hampshire, Portsmouth, Southampton and the Isle of Wight.

Reserves and risks policies

The Charity recognises the need to maintain reserves to enable it to:

- meet its statutory and contractual obligations
- withstand an unforeseen financial setback
- provide temporary financial assistance for projects that are awaiting funding from other organisations
- take advantage of an opportunity that the Trustees consider will benefit the charity and the community it serves.

The Trustees operate a Risk Management register and process that assists in the identification and mitigation of potential risks. The Trustees have reviewed the risks to which it considers the Charity is exposed, and has developed a system of continuous review to address them.

Funding

Hampshire County Council has again supported CitAH in the year 2015/16 with an annual grant. Recognising the different levels of service determined by a variety of local factors (e.g. volunteer resources, separately funded projects, priorities of district councils), the county-wide work enabled by Hampshire County Council's grant is used to ensure equal access to specialist support and training for every Local Citizens Advice volunteer and staff member in Hampshire. Local Citizens Advice in the unitary authorities outside the county council area are charged for these services.

On-going links are maintained at senior level with the main funding authorities to demonstrate the value of the services and to ensure the continuity of core funding.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2016

SECTION 4 – STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Annual Report and the Statement of Accounts in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its surplus or deficit for that year. In preparing such statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

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

SECTION 5 - STATEMENT OF DISCLOSURE OF INFORMATION TO THE INDEPENDENT EXAMINER

The Trustees who held office at the date of approval of this report confirm that so far as they are each aware, there is no relevant information of which the Charity's independent examiner is unaware; and each trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

SECTION 6 – PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS

Strategic planning

The Board periodically reviews strategy in line with the collective needs of the advice centres, changes in the economic and legislative situation and taking into account the approach of other competing charities. Strategic priorities for Citizens Advice Hampshire (CitAH) can be divided into two areas:-

External:

- a) Service Development and Improvement where the emphasis is to develop and support new projects which enhance service delivery and the development of collaborative partnerships.
- b) Raising the profile of the service; connecting with key stakeholders; driving research and campaigning initiatives; demonstrating the value and achievements of advice services.

Internal:

- a) Sharing of best practice, developing consistent models of working; sharing information; pooling key skills and resources.
- b) Ensuring effective governance of CitAH.

The operating environment

Changes to the welfare systems combined with cuts in public services mean that many people in the community now have a greater need of good quality advice that is relevant and up to date. At the same time core grants are being reduced and it is necessary to broaden the search for funding, seeking new sources which are often project and time constrained that require greater emphasis on outcomes and results. Citizens Advice (CitA) has, in consultation with advice centres and ourselves, been seeking practical ways to develop proposals making it easier to obtain relevant good quality advice that works best for the people of Hampshire and the people we aim to serve. These are now taking shape and it is expected that such changes will be implemented over the next 18 months.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2016

Business Plan

The Board annually approve and publish a Business Plan which outlines the purpose and gives a summary of the planned activities for the forthcoming year. Details can be found on the publications section of our website.

Achievements in 2015-16

- **Hampshire County Council (HCC):** HCC has continued to fund the core activities of CitAH. These funds are fully utilised and committed to the training of advice centre staff and volunteers and for providing specialist telephone support in respect of employment and welfare benefits for advanced casework.
- **Hampshire Macmillan Citizens Advice Service (HMCAS):** Since 2009 over 12,000 Hampshire clients have benefitted from our services. Last year our services assisted 2,100 clients with some £5.85m of benefits and other financial support from advice given by our trained staff. In addition to the daily telephone support line we provide a face to face service not only in the advice centres but also at hospitals, hospices and other convenient locations as well as making home visits where necessary. While Macmillan remains the principal source of funding we have been successful in diversifying our funding resources and are grateful to the support we receive from a number of NHS Organisations, Trusts and Charities. Feedback from our user group is regularly obtained and analysed giving robust evidence of the value that our clients place in the service. We are pleased that 100% of our clients would recommend the service to others.
- **Healthwatch Hampshire:** Healthwatch was set up 2013 and is the independent organisation providing information, advice and signposting to local people on health and social care. It also gathers information and represents the views of the public in relation to health and NHS funded social care. In addition to providing a face to face service which grew by 40% during the year through the advice centres, clients can also be referred to the NHS Complaints Advocacy Service run by CitAH where we employ specialists to support more complex complaints involving NHS funded services. The service is provided in partnership with two other charities - Help & Care and Action Hampshire.
- **Research and Campaigning:** A county wide policy forum coordinates the local bureaux collection of evidence of poor and unjust services and of local and regional campaigning work. CitAH hosts a quarterly forum for all advice centre leads to share information, ideas and highlight any trends.
- **Hampshire Advice Network:** CitAH runs events open to all advice providers in Hampshire. They are well attended by a range of statutory, voluntary and commercial advice and information providers and cover a variety of subjects. In the last year these included Immigration and Refugees Advice, Supporting Deaf People, Fuel Poverty, Reaching the Vulnerable and Redesigning Advice Services
- **Hampshire Adviceline:** An integrated call service provided by most bureaux in Hampshire was set up and facilitated as part of the Hampshire Advice Plus Project in anticipation of service modernisation nationally. CitAH has continued to develop this service which regularly answers an average of 70% of calls presented each month. The number of calls presented has also increased significantly from 2809 in March 2015 to 4073 in March 2016 an increase of 45%
- **Webchat and email:** Citizens Advice Hampshire received funding (provided by Citizens Advice nationally) for the development and delivery of a project to design and test delivery of advice via webchat and email

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2016

- **Support for Advice Centres:** In addition to the activities mentioned above, CitAH funds training opportunities for managers to meet and share best practice and supports county wide applications for grants.

Future developments

CitAH has been working with statutory and other organisations to enable more services to be provided to clients. As a result we have obtained funding so that bureaux are able to expand the services they offer. In some cases we have been able to incorporate services into what the centres do enabling improved customer service as well as a cost effective solution to the statutory body.

In view of the growth in our activities we are working with our member advice centres to develop a new governance model to reflect the growing complexity of future needs

SECTION 7 - REVIEW OF TRANSACTIONS AND FINANCIAL POSITION

The Trustees are satisfied with the overall financial position of the Charity and that on a fund-by-fund basis the Charity's resources are sufficient and available to meet its current financial commitments, although new sources of funding will be sought to enable the Charity to expand the services that it offers.

Incoming resources for the year totalled £880,665 (2015: 692,757) and resources expended were £775,037 (2015: 706,399), resulting in a net surplus of £105,628 that increased our accumulated funds to £225,893 of which £133,187 were restricted.

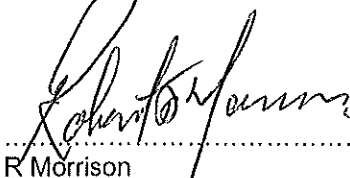
SECTION 8 – ACKNOWLEDGEMENTS

The Charity would like to give thanks to staff and volunteers of CitAH and member bureau who have contributed so much to our development over the past year.

SECTION 9 – SMALL COMPANY STATUS

The Trustees' Annual Report has been prepared in accordance with provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Trustees,



.....

Chair

R Morrison

15 October 2016

**INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF
CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)**

The Board of Trustees
Citizens Advice Hampshire (limited by guarantee)
c/o 83 Britannia Gardens
Hedge End
Southampton SO30 2RN

INDEPENDENT EXAMINER'S REPORT

I report on the statement of accounts of Citizens Advice Hampshire for the year ended 31 March 2016 which is set out on pages 10 to 18.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
G K Hicks FCA DChA

15 October 2016

Wood, Hicks & Co.
Chartered Accountants
Units 1-2 Warrior Court
9-11 Mumby Road
Gosport
Hampshire PO12 1BS

Company number: 06435678

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

BALANCE SHEET

31 March 2016

	<u>Note</u>	<u>2016</u>	<u>2015</u>
CURRENT ASSETS		£	£
Debtors	4	60,643	59,878
Investments	5	88,705	87,824
Cash at bank and in hand		227,651	176,216
TOTAL ASSETS		376,999	323,918
CREDITORS: Amounts falling due within one year	6	151,106	203,653
NET CURRENT ASSETS		225,893	120,265
NET ASSETS		225,893	120,265

REPRESENTED BY:

ACCUMULATED FUNDS

13

Unrestricted funds

General fund		52,706	42,200
Designated funds		40,000	41,580
		92,706	83,780

Restricted funds

FUND BALANCES AT 31 MARCH 2016

	133,187	36,485
	225,893	120,265

STATEMENTS OF THE TRUSTEES

The trustees:

1. are satisfied that the Company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that the members have not required the company to obtain an audit in accordance with section 476 of the Act.
2. acknowledge their responsibilities for complying with requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Approved by the Board of Trustees on
15 October 2016 and signed on its behalf


 Chair
 R Morrison

The notes on pages 12 - 17 form part of these accounts

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)

Year ended 31 March 2016

	Year ended 31 March 2016			Year ended 31 March 2015		
	Unrestrict- ed funds £	Restrict- ed funds £	Total funds £	Unrestrict- ed funds £	Restrict- ed funds £	Total funds £
INCOMING RESOURCES						
From generated funds						
Voluntary income	7	16,400	16,400	17,500		17,500
Other income		560	560	390		390
Investment income (Interest received)		1,884	1,884	2,337		2,337
		18,844	18,844	20,227		20,227
From charitable resources						
	8	74,582	861,821	78,270	594,260	672,530
Total incoming resources		93,426	880,665	98,497	594,260	692,757
RESOURCES EXPENDED						
Charitable activities	9	84,500	775,037	98,182	608,217	706,399
NET INCOME BEFORE TRANSFERS		8,926	105,628	315	(13,957)	(13,642)
TRANSFERS BETWEEN FUNDS						
NET INCOME FOR THE YEAR AFTER TRANSFERS		8,926	105,628	(225)	225	(13,642)
RECONCILIATION OF FUNDS						
Total funds brought forward	13	83,780	120,265	83,690	50,217	133,907
TOTAL FUNDS CARRIED FORWARD		92,706	225,893	83,780	36,485	120,265

The notes on pages 12 - 18 form part of these accounts.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2016

NOTE 1 - LEGAL STATUS AND PURPOSE OF CITIZENS ADVICE HAMPSHIRE

Citizens Advice Hampshire is a company limited by guarantee and not having a share capital and is a charity registered under the Charities Act 2011. It was formed for the purpose of representing member Local Citizens Advice in Hampshire and the Isle of Wight, providing services and negotiating funding.

NOTE 2 – NATURE AND PURPOSE OF FUNDS

Restricted funds

The purposes of the restricted funds are as follows:

- (a) Citizens Advice Hampshire in partnership with Macmillan Cancer Support
Provision of financial, benefits and employment advice to people affected by cancer in Hampshire.
- (b) Adviceline
Supporting member bureaux in delivering a phone advice service to clients
- (c) Hitting the Cold Spots
Grants from Hampshire County Council administered by the Hampshire and Isle of Wight Community Foundation enabling bureaux to give grants and specialist level advice to clients on fuel tariffs and fuel poverty.
- (d) Consumer Empowerment Partnership
To improve working relationships and processes between Citizens Advice Bureaux and Trading Standards.
- (e) Healthwatch Hampshire
Citizens Advice Hampshire in partnership with two other charities, Help and Care and Action Hampshire were awarded the contract to ensure the provision of Healthwatch services in Hampshire for an initial period of three years from 1 April 2013. This has been extended to 31 March 2017.
- (f) Hampshire Advice Network
Networking meetings for advice agencies in Hampshire.
- (g) Advice Services Transition Fund
Support to local projects to improve and make more resilient local advice provision.
- (h) DWP Financial Capability
Financial Capability training of clients referred by the DWP.
- (i) Crisis Line
Provision of advice and support to residents of Hampshire facing a crisis.
- (j) Webchat/Email
Working with Local Citizens Advice to develop new and easy ways of clients accessing advice.
- (k) Citizens Advice Phone Strategy
Development of phone advice for clients.

Designated funds

- (l) Website transition
The current website was funded by the Big Lottery as part of the Hampshire Advice Project. The funding for this project ceased in January 2014 and without it the charity was not able to afford to maintain the website as it was. Some changes had been made in 2014/15 but more were needed and the trustees therefore set aside funding to replace the site with one that could be maintained at an affordable level. This was completed in 2015/16.
- (m) Project closure
Although the charity has been successful in gaining continuation of many grants the trustees recognise that from time to time projects may cease and there would be costs of closing them down in a controlled way.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2016

NOTE 3 - ACCOUNTING POLICIES

(a) Accounting policies and standards

The financial accounts are prepared by applying the accruals concept of accounting, under the historical cost convention, and are presented in accordance with the Statement of Recommended Practice (SORP) applicable to charities and the Financial Reporting Standard for Smaller Entities (both effective January 2015).

(b) Basis of preparation of statement of accounts

The statement of accounts is based on the income and expenditure actually arising in the year. Unrestricted funds are those that the trustees may use in accordance with the general objectives of the charity. Grants and donations received for purposes specified by the grantor are treated as restricted funds.

(c) Fixed assets

No fixed assets have been acquired in the current year or previously. The policy is that assets with an individual cost of over £1,000 are capitalised at cost. Depreciation would be calculated to write off these assets over their estimated useful lives.

(d) Corporation tax

The Charity is a registered charity and, as such, is exempted by H M Revenue & Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

(e) Income recognition

A grant that becomes receivable on the occurrence of a certain specified future event is recognised in the financial statements when the specified event has occurred and all the grantor's requirements associated with it have been complied with.

Grants received in respect of future accounting periods are recorded as deferred income and recognised in the period to which they relate.

Investment income is recognised when earned.

(f) Allocation and analysis of resources used

Central expenditure for charitable support and administration are partly met through "core" funding grants and partly from attributions from restricted funds for centrally-borne support costs. Accordingly, as shown in Note 9, the resources used by restricted funds represent spending on charitable support while the remaining charges, appearing as unrestricted fund expenditure, represent administrative costs.

(g) Pensions

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions payable for the year are charged in the Statement of Financial Activities.

NOTE 4 – DEBTORS

	<u>2016</u>	<u>2015</u>
	£	£
Amounts due from local Citizens Advice	5,471	7,624
Amounts due from Healthwatch Hampshire	43,453	26,324
Prepayments	823	1,215
Accrued income - Bank interest	296	293
Accrued income - Healthwatch Hampshire	-	24,442
VAT recoverable	10,600	-
	<u>60,643</u>	<u>59,878</u>

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2016

NOTE 5 - INVESTMENTS

	2016	2015
Bank deposits on 7 days' notice	88,705	87,824

NOTE 6 – CREDITORS – Amounts falling due within one year

	2016	2015
	£	£
Amounts due to suppliers	19,885	24,844
Amounts due to local Citizens Advice	2,985	-
Taxation and social security	11,668	6,993
Other creditors	7,057	420
Accrued charges	37,323	78,841
Deferred income – Macmillan Cancer Support	72,188	92,555
	151,106	203,653

NOTE 7 – VOLUNTARY INCOME

	2016			2015
	Unrestrict- ed funds	Restrict- ed funds	Total funds	Total funds
Hampshire County Council	£16,400	-	£16,400	£17,500

NOTE 8 – INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2016			2015
	Unrestrict- ed funds	Restrict- ed funds	Total funds	Total funds
	£	£	£	£
Hampshire Macmillan Citizens Advice Service		368,417	368,417	285,931
Adviceline			-	8,000
Citizens Advice Phone Strategy		20,412	20,412	-
DWP Financial Capability		13,500	13,500	-
Employee Support Line		168	168	1,004
Webchat/Email		45,000	45,000	-
Healthwatch Hampshire – Information, advice and signposting		89,465	89,465	89,465
Healthwatch Hampshire– NHS Advocacy Service		188,685	188,685	188,685
Advice Services Transition Fund		3,312	3,312	15,184
Hampshire County Council- Main Grant	74,582		74,582	78,270
Hampshire Advice Network		4,110	4,110	-
Hitting the Cold Spots Campaign		3,170	3,170	5,991
Crisis Line		51,000	51,000	-
	74,582	787,239	861,821	672,530

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2016

NOTE 9 – EXPENDITURE ON CHARITABLE ACTIVITIES

	2016		2015 Total funds £
	Unrestrict- ed funds £	Restrict- ed funds £	
Cost of services			
Macmillan Cancer Support:		286,243	286,243
Webchat & Email		44,282	44,282
DWP Financial Capability		13,338	13,338
Hampshire Advice Network		2,969	2,969
Adviceline	6,789		6,789
Citizens Advice Phone Strategy		162	162
Crisis Line		42,188	42,188
Employee Support Line		120	120
Training and related administration	13,765		13,765
Provision of specialist help lines	65,336		65,336
Social policy activities	259		259
Healthwatch Hampshire – Information, advice and signposting		70,817	70,817
Healthwatch Hampshire – NHS Advocacy Service		155,618	155,618
Website Transition	2,099		2,099
Advice Services Transition Fund		23,316	23,316
Consumer Empowerment Partnership		1,192	1,192
Hitting the Cold Spots Campaign		2,670	2,670
Total cost of services	88,248	642,915	731,163
Administration and support costs			
Strategic development, bidding and administration	33,540		33,540
Fees to member bureaux for support	209		209
Staff training and conferences	167		167
Service Managers meeting costs	544		544
Travel expenses	3,418	875	4,293
Accounting fees	3,000		3,000
Printing, postage and stationery	289		289
Insurance and compliance	115		115
Other costs	817		817
Independent examiner fees	900		900
Total administration and support costs	42,999	875	43,874
Total expenditure on charitable activities before allocation of management costs	131,247	643,790	775,037
Allocation of management costs (Note 13)	(46,747)	46,747	-
Total expenditure on charitable activities	84,500	690,537	775,037

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2016

NOTE 10 – PAYROLL COST AND STAFF NUMBERS

	2016			2015
	<u>Unrestrict- ed funds</u>	<u>Restrict- ed funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Managerial and administration:				
Gross pay	27,817	88,973	116,790	119,132
National insurance	3,217	5,116	8,333	8,580
Pension contributions	1,344	2,220	3,564	2,776
	<u>32,378</u>	<u>96,309</u>	<u>128,687</u>	<u>130,488</u>

The average number of staff employed was five and the full time equivalent was 2.8 in restricted funds and 1.3 in unrestricted funds.

No individual employee's emoluments exceeded £ 60,000p.a. (2015: £60,000).

NOTE 11 - TRUSTEES' REMUNERATION AND EXPENSES

Neither trustees nor anyone connected with them received any remuneration in connection with their services as trustees of the Charity. Two trustees received reimbursement of expenses totalling £1,629.

NOTE 12 – CONTINGENT LIABILITY

The Charity, in partnership with two other charities, Help and Care and Action Hampshire, arranges provision of Healthwatch services in Hampshire. The Charity receives grants from Healthwatch Hampshire which it substantially passes to local Citizens Advice centres in Hampshire for the purpose of providing Information, Advice and Signposting services to the ultimate beneficiaries.

The Charity, having received written advice from HM Revenue & Customs (HMRC) has not charged VAT on amounts invoiced to Healthwatch Hampshire. Independently, HMRC is disputing the VAT treatment of monies receivable by Help and Care and this dispute is listed for a hearing before the First-Tier Tribunal. Depending upon the decision of the Tribunal, HMRC may reconsider the advice it has already given to the Charity. As a consequence of this uncertainty, Healthwatch Hampshire has withheld amounts equal to the VAT element of the funding provided to the Charity from 1 January 2016. The Charity considers that this withholding should not be made but prudently has made a provision and charged to the Statement of Financial Activities a sum of £3,728. However, the Trustees recognise that HMRC may seek to amend their advice with the consequence that the Charity may have to account to HMRC for VAT imputed into earlier receipts. In the event that HMRC does seek recovery of this VAT, the Charity could be required to pay a sum of approximately £41,000 in settlement.

As the Trustees consider that they have been operating within HMRC's guidance, they do not believe that such a liability will arise and, accordingly, no provision is made in these accounts.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2016

NOTE 13 – MOVEMENT ON FUNDS

	Balances brought forward £	Incoming resources £	Direct resources expended £	Allocation of support costs £	Transfer between funds £	Balances carried forwards £
Unrestricted						
General fund	42,200	93,426	(129,148)	46,747	(519)	52,706
Designated funds:						
- Website Transition	1,580		(2,099)		519	-
- Project Closure	40,000					40,000
	41,580	-	(2,099)	-	519	40,000
Total unrestricted funds	83,780	93,426	(131,247)	46,747	-	92,706
Restricted						
Macmillan Cancer Support	-	368,417	(286,384)	(3,283)		78,750
Hampshire Advice Network	-	4,110	(2,994)			1,116
Consumer Empowerment Partnership	2,758		(1,192)	(119)		1,447
Hitting the Cold Spots	-	3,170	(2,670)	(170)		330
Healthwatch Hampshire - IAS	2,753	89,465	(71,516)	(10,441)		10,261
Healthwatch Hampshire – NHS Advocacy service	4,514	188,685	(155,619)	(20,965)		16,615
Advice Service Transition Fund	24,631	3,312	(23,324)	(2,029)		2,590
Citizens Advice Phone Strategy	-	20,412	(163)			20,249
Crisis Line	-	51,000	(42,188)	(8,812)		-
DWP Financial Capability	-	13,500	(13,338)	(162)		-
Webchat/Email	-	45,000	(44,282)	(718)		-
Future Builders	1,829					1,829
Employee Support Line	-	168	(120)	(48)		-
Total restricted funds	36,485	787,239	(643,790)	(46,747)	-	133,187
Total funds	120,265	880,665	(775,037)	-	-	225,893

All the fund balances carried forward at 31 March 2016 are represented by net current assets.

**INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF
CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)**

The Board of Trustees
Citizens Advice Hampshire (limited by guarantee)
c/o 83 Britannia Gardens
Hedge End
Southampton SO30 2RN

INDEPENDENT EXAMINER'S REPORT

I report on the statement of accounts of Citizens Advice Hampshire for the year ended 31 March 2016 which is set out on pages 10 to 18.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

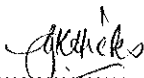
Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....
G K Hicks FCA DChA

15 October 2016

Wood, Hicks & Co.
Chartered Accountants
Units 1-2 Warrior Court
9-11 Mumby Road
Gosport
Hampshire PO12 1BS

Company number: 06435678