

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT
and
UNAUDITED FINANCIAL ACCOUNTS

31 March 2019

Company registration number: 6435678

Charity registration number: 1122695

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

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Year ended 31 March 2019

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CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS

Year ended 31 March 2019

THE CHARITY

Registered name : Citizens Advice Hampshire
Legal status : Company Limited by Guarantee
Registered address : c/o Little Dower House,
Mortimers Lane, Fair Oak,
Eastleigh,
England,
SO50 7EA
Company registration no. : 6435678
Registered charity no. : 1122695
Website : www.citahants.org

CHARITY TRUSTEES DURING YEAR

Elected Officers

Chairman : Robert Morrison
Honorary Treasurer : Richard Mackay

Other Trustees

Andrew Beadle (resigned 14 November 2018), Alexis Bouras, Stephen Bowden (appointed 14 November 2018), Richard Eade, John Keating, Glynne Miles, David Rees, Martin Higgins (appointed 14 November 2018, resigned 4 May 2019), Richard Killpack (resigned 14 November 2018), Daniel Stoneman (appointed 14 November 2018), Andrea Wooldridge, Katherine Wright (known professionally as Hebden) (resigned 14 November 2018), Kevin Wright.

COMPANY SECRETARY : Paul Bright

PROFESSIONAL ADVISERS

Principal banker : CAF Bank Ltd. 25 Kings Hill Avenue, Kings Hill,
West Malling, Kent ME19 4JQ
Independent examiner : D Clarke ACA, Director, Wood Hicks & Co Ltd,
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 ended 31 March 2019

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 2019.

SECTION 1 - STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

Appointment of trustees

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 Alexis Bouras, Robert Morrison and Kevin Wright 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 at the date of this report are:

Alexis Bouras, Stephen Bowden, Richard Eade, John Keating, Richard Mackay, Glynne Miles, Robert Morrison, David Rees, Martin Stern (appointed 4 May 2019), Daniel Stoneman, Andrea Wooldridge and Kevin Wright.

Organisation and trustees responsibilities

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. Minor and routine operating decisions are delegated to the Chief Executive, Local Citizens Advice, consultants or individual trustees and reported to the Trustee Board at its next meeting.

Company law requires the Trustees to prepare accounts for each financial year. This year the charity has adopted the Financial Reporting Standard 102 (FRS 102), the standard applicable to charities in the UK and Republic of Ireland. 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.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2019

SECTION 1 - STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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.

Related and associated organisations

The National Association of Citizens Advice Bureaux (Citizens Advice):

- sets the membership criteria and monitors quality; and,
- provides the information system, technical support and training

but, in other respects, there is no operating or financial inter-dependence between them and the Charity.

Local Citizens Advice:

There are currently 11 Local Citizens Advice organisations 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 members on behalf of the Charity in return for a fee which is negotiated on an arm's length basis.

SECTION 2 - OBJECTIVES AND ACTIVITIES

Objectives

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.

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 objectives.

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

Activities

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

- assist Local Citizens Advice to 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.
- to 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, including Portsmouth, Southampton and the Isle of Wight.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2019

SECTION 2 - OBJECTIVES AND ACTIVITIES (continued)

Strategic planning

The Board annually reviews and updates strategy in line with the collective needs of Local Citizens Advice (LCA's), 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) Providing training to paid and volunteer staff of LCA's.
- c) Ensuring effective governance of CitAH.

The operating environment

Government policy to reduce local government funding resulting in cuts to public services means that there is a greater need for good quality advice that is relevant and up to date. At the same time core grants continue to be reduced requiring additional funding to be sought from new or alternative sources. In most cases funders require that income is project specific and linked to outcomes. For both CitAH and the LCA's fundraising has become a core activity for the CEO. As a result, increasing management time is being devoted to the search for alternative sources of income.

Citizens Advice has, in consultation with LCA's 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 we aim to serve. Advice is increasingly being made available by digital means (largely by phone combined with the website or by webchat and email). However, LCA's continue to uphold the face to face service which remains popular with many clients. Legislative change means that governance of charities requires commitment from Trustees.

Business

The board formally meets quarterly and annually approve and publish a business plan which outlines the purpose of CitAH and gives a summary of the planned activities for the forthcoming year and in outline for the two following years. Details can be found on the publications section of the website.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2019

SECTION 3 – ACHIEVEMENTS AND PERFORMANCE

Hampshire County Council (HCC)

HCC has financially supported CitAH for a number of years. The monies received are used to support the training programme offered to LCA staff and volunteers to improve their skills and understanding. Over the year 20 training courses were held involving 230 staff and volunteers (courses on Universal Credit proved especially popular and were well attended). Funds are also utilised to support networking and the development of more effective services across the area. Research that CitAH has carried out has highlighted that some 19% of GP's time is spent on non-clinical problems such as issues relating to benefits, debt, employment and housing which impact on health and well-being. This has significant potential for shaping future services and how data can be used for the future.

Hampshire Macmillan Citizens Advice Service (HMCAS)

Achievements continue to grow year on year with the annual benefits for the people in Hampshire, the Isle of Wight, Southampton and Portsmouth reaching £8.5m during the past year. HMCAS delivered a consistent, targeted and holistic service for 2,830 people affected by cancer. While 66% of first contact is by telephone the majority of follow on contacts are on a "face to face" basis in various locations which include hospitals, hospices, support centres, home visits and at LCA offices. During the year two new outreach centres were added (Haven Breast Care Centre-Titchfield and Countess of Brecknock Hospice – Winchester). Supporting clients with benefits continue to make up much of the work undertaken by HMCAS with disability benefits being the main area of work. During the year 95% of clients responded stating that they had more confidence to deal with their financial, housing or work situation following being supported by one of our many caseworker's. Further information is available about the service and its achievements from the 2018 report incorporated within the CitAH website.

Healthwatch Hampshire CIC

Healthwatch Hampshire was set up 2013 and is an independent organisation providing information, advice and signposting to local people on NHS health and social care. It also gathers information and represents the views of the public in relation to health and NHS funded social care. CitAH provides a face to face service through LCA's. During 2018/19 over 3,700 clients were supported.

The service is provided in partnership with another charity – Help & Care. More detailed information is available of the work undertaken by Healthwatch by accessing their website <http://www.healthwatchhampshire.co.uk>

During 2018 Healthwatch Hampshire unsuccessfully bid to continue to manage the NHS Complaints Advocacy Service in Hampshire which was largely provided by CitAH and LCA's. Hampshire County Council have contracted with a new provider for advocacy services from 1st October 2018 when the team of specialist advocates was transferred.

Research and Campaigning

A county wide policy forum coordinates the collection of evidence from LCA's of poor and unjust services and of local and regional campaigning work. CitAH hosts a quarterly forum for all LCA leads to share information with local agencies/service providers and Citizens Advice nationally in order to influence or change the way some services are delivered to local people.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2019

SECTION 3 – ACHIEVEMENTS AND PERFORMANCE (continued)

Hampshire AdviceLine

An integrated call service provided by most LCA's in Hampshire and some surrounding areas was set up and facilitated as part of the Hampshire Advice Plus Project in anticipation of service modernisation nationally. CitAH has continued with the development of this service in anticipation of Citizens Advice implementing their digital policy nationally.

Joining Forces for Families

Joining Forces for Families (JFFF) is an independent, impartial confidential advice and support service for the families of serving armed forces and personnel provided by Citizens Advice Hart, Rushmoor and Portsmouth. Advice and support is offered mainly on housing matters, money and managing debt and family relationships. When required referrals can be made to organisations with specialist knowledge.

Gambling Support Service for the South East

A new two-year project which is available to LCA's and other organisations across Hampshire, the Isle of Wight, Surrey, Sussex and Kent and has been set up in partnership with GambleAware. The aim is to provide free training and support for staff and volunteers to identify and address gamble related-harm.

Support for Local Citizens Advice

In addition to the activities mentioned above, CitAH funds training for paid and volunteer staff in LCA's and for managers to meet and share best practice as well as supporting county wide applications for grants.

SECTION 4 – FINANCIAL REVIEW

CitAH is dependent upon receiving grants and contracts for the projects and services it operates. During the year there were three full time equivalent staff directly employed. All other staff who deal directly with the public are engaged and contracted by the LCA's that deliver the services. In addition, there are minimal administration and governance costs.

The charity has no borrowings.

Income and Surplus for the year

Charitable income totalled £533,153 (£648,423). The 2018/19 reduction in income is largely attributable to the loss of the NHS Complaints Advocacy funding in mid-year.

A new service GambleAware was commenced during fourth quarter.

The unrestricted net surplus for the year was £9,646 (£33,642). This arose as specific projects and services which had been funded were not completed by year end so these funds have been carried forward as designated funds leaving the unrestricted general fund of £86,449 at 31 March 2019.

The restricted deficit for the year was £31,617 (£2,777) which when deducted from the balance brought forward results in £137,654 (£169,271) being carried forward. This relates to a difference in timing between receipt of grants and expenditure incurred.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2019

SECTION 4 - FINANCIAL REVIEW (continued)

Reserves and risks policies

The reserves policy is reviewed by the Board and adjusted where necessary. It has been set at levels to cover three months forward anticipated operating costs together with a bid reserve to allow for any discontinuance commitments.

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

- meet its statutory and contractual obligations
- withstand any 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.

The main financial risk is the loss of funding. This is minimised by keeping a close relationship with existing funders, developing new sources of funding and holding sufficient cash reserves to enable the winding down of any service in a controlled fashion if funding ceases. Cash reserves are held in a number of banks to ensure coverage by the Financial Services Compensation scheme.

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

By order of the Trustees,

..... Chair
R Morrison

..... 2019

The Board of Trustees
Citizens Advice Hampshire
C/o Little Dower House
Mortimers Lane
Fair Oak
Eastleigh
Hampshire SO50 7EA

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CITIZENS ADVICE HAMPSHIRE**

(Charity no. 1122695 Company no. 6435678)

ON THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

I report to the charity trustees on my examination of the financial accounts ("the accounts") of the Company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees of the Company (who are 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 the 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 member of the Institute of Chartered Accountants in England and Wales.

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

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

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

.....
D Clarke ACA

..... 2019

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

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

BALANCE SHEET

31 March 2019

	<u>Note</u>	<u>2019</u> £	<u>2018</u> £
CURRENT ASSETS			
Debtors and prepayments	4	13,028	24,432
Cash at bank and in hand	5	391,591	447,186
		<u>404,619</u>	<u>471,618</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	106,413	146,046
Total Assets Less Current Liabilities		<u>298,206</u>	<u>325,572</u>
Provisions for liabilities	7	-	5,395
TOTAL NET ASSETS		<u>£298,206</u>	<u>£320,177</u>
 REPRESENTED BY:			
ACCUMULATED FUNDS			
Unrestricted funds	14	160,552	150,906
Restricted funds		137,654	169,271
FUND BALANCES AT 31 MARCH,		<u>£298,206</u>	<u>£320,177</u>

STATEMENTS OF THE TRUSTEES

The Company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the Year ended 31 March 2019.

The members have not required the Company to obtain an audit of its financial accounts for the Year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

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

Approved by the Board of Trustees on
..... 2019 and signed on its behalf

..... Chair
R Morrison

The notes on pages 14 - 20 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 2019

	Note	Year ended 31 March 2019			Year ended 31 March 2018		
		Unrestric- ted funds £	Restrict- ed funds £	Total funds £	Unrestric- ted funds £	Restrict- ed funds £	Total funds £
INCOME FROM:							
Donations	8		100	100		670	670
Charitable activities	9	81,756	451,397	533,153	96,620	551,803	648,423
Interest received		3,153	-	3,153	2,384		2,384
Total income		84,909	451,497	536,406	99,004	552,473	651,477
EXPENDITURE ON:							
Charitable activities	10	75,263	483,114	558,377	64,519	556,093	620,612
NET INCOME		9,646	(31,617)	(21,971)	34,485	(3,620)	30,865
Transfers between funds				-	(843)	843	-
		9,646	(31,617)	(21,971)	33,642	(2,777)	30,865
RECONCILIATION OF FUNDS							
Total funds brought forward	14	150,906	169,271	320,177	117,264	172,048	289,312
TOTAL FUNDS CARRIED FORWARD		£160,552	£137,654	£298,206	£150,906	£169,271	£320,177

The Statement of Financial Activities contains all the necessary disclosure requirements of an Income and Expenditure Account under the Companies Act 2006.

The notes on pages 14 - 20 form part of these accounts.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

STATEMENT OF CASH FLOWS

Year ended 31 March 2019

	Financial reporting year ended	
	31/03/19	31/03/18
	£	£
Cash flows arising from operating activities		
Net income/(expenditure) for the year (as per Statement of financial activities)	(21,971)	30,865
Adjustments for:		
(Increase)/decrease in debtors	11,404	(5,876)
Increase/(decrease) in creditors	(39,633)	(14,990)
Increase/(decrease) in Provisions	(5,395)	-
Net cash provided by operating activities	(55,595)	9,999
Decrease in cash and cash equivalents during the year	(55,595)	9,999
Cash and cash equivalents at beginning of the year	447,186	437,187
Cash and cash equivalents at the end of the year	391,591	447,186

The notes on pages 14 - 20 form part of these accounts

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2019

NOTE 1 - LEGAL STATUS 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 - ACCOUNTING POLICIES

(a) Accounting policies and standards

The financial accounts are prepared under the historical cost convention in accordance with the:

- provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 (FRS 102);
- Companies Act 2006; and,
- Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102.

(b) Basis of preparation of the accounts

The financial accounts are 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 10, the resources used by restricted funds represent spending on charitable support and training for LCA's and various projects. A very small amount of resources is allocated to general administration as shown in note 12.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2019

NOTE 2 - ACCOUNTING POLICIES (continued)

(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 3 - NATURE AND PURPOSE OF PROJECT FUNDS

Designated fund

- (a) 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.
- (b) Health and wellbeing
Research to measure and provide empirical data to show the impact of our advice services on clients' health and wellbeing.
- (c) Training and development
Provision of training to paid and volunteer staff of Local Citizens Advice.
- (d) Contact Assessment and Resolution Team Research (CART)
Research to understand how effectively Hampshire County Council's service users and/or customers who contact the Council for information, advice and support are served.
- (e) Make Every Contact Count
To offer appropriate clients the opportunity to change their lifestyle choices through the delivery of the Public Health England Making Every Contact Count campaign.

Restricted funds

- (f) Citizens Advice Hampshire in partnership with Macmillan Cancer Support
Provision of financial, benefits and employment advice to people affected by cancer in Hampshire.
- (g) AdviceLine
Coordination of a telephone advice service operated by Local Citizens Advice in Hampshire and surrounding areas.
- (h) Healthwatch Hampshire
Citizens Advice Hampshire in partnership with another charity, Help and Care, were awarded a grant to ensure the provision of Healthwatch services in Hampshire.

Until 1 October 2018 an NHS Complaints Advocacy service was provided to support people wanting to make a complaint related to NHS and NHS funded services. Following a retender this service is now provided by other charities.
- (i) Restorative Justice
Developing awareness of the Restorative Justice service with Local Citizens Advice offices.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2019

NOTE 3 - NATURE AND PURPOSE OF PROJECT FUNDS (continued)

- (j) Gambling Support Service
Raising the profile of gambling related harm as a public health issue and the awareness of support services available.
- (k) Hate Crime
To enable the hosting of independent Hate Crime reporting centres within Hampshire Local Citizens Advice offices.
- (l) Hampshire Hospices Advice Service
Provision of financial benefits and employment advice to patients of hospices.

NOTE 4 - DEBTORS AND PREPAYMENTS

	<u>2019</u>	<u>2018</u>
	£	£
Amounts due from Local Citizens Advice	1,341	836
Amounts due from Healthwatch Hampshire CIC	6,591	22,246
Prepayments	1,094	862
Accrued Income	4,002	488
	<u>£13,028</u>	<u>£24,432</u>

NOTE 5 - CASH AT BANK AND IN HAND

	<u>2019</u>	<u>2018</u>
	£	£
Current accounts	84,483	105,760
Deposit accounts	307,108	341,426
	<u>£391,591</u>	<u>£447,186</u>

NOTE 6 - CREDITORS: Amounts falling due within one year

	<u>2019</u>	<u>2018</u>
	£	£
Amounts due to Local Citizens Advice	2,379	2,982
Amounts due to suppliers	4,503	33,486
Taxation and social security	3,244	9,198
Accrued charges	14,079	24,075
Deferred income - Macmillan Cancer Support	81,797	75,143
Other creditors	411	1,162
	<u>£106,413</u>	<u>£146,046</u>

NOTE 7 - PROVISIONS FOR LIABILITIES

	<u>2019</u>	<u>2018</u>
	£	£
Advocacy redundancy provision	£ -	£5,395

Provision for redundancy costs was reversed against redundancy expenditure during the year. A further provision was no longer deemed necessary.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2019

NOTE 8 - DONATIONS

	<u>Year ended 31 March 2019</u>			<u>2018</u>
	<u>Unrestric- ted funds</u>	<u>Restric- ted funds</u>	<u>Total funds</u>	<u>Total funds</u>
To support the Macmillan service	£ -	£100	£100	£670

NOTE 9 - INCOME FROM CHARITABLE ACTIVITIES

	<u>Year ended 31 March 2019</u>			<u>2018</u>
	<u>Unrestric- ted funds</u>	<u>Restric- ted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Macmillan Cancer Support:		313,027	313,027	304,259
Hampshire Hospices Advice Service		6,413	6,413	4,500
Healthwatch Hampshire		108,496	108,496	183,525
AdviceLine		4,888	4,888	5,488
Restorative Justice		12,000	12,000	-
Gambling Support Service		3,789	3,789	-
Hampshire County Council - Main Grant				
Training	13,140		13,140	15,496
Secondment	8,800		8,800	8,800
CART			-	17,693
Health & Wellbeing	15,000		15,000	53,543
Networking & Development	32,750		32,750	-
Make Every Contact Count	12,000		12,000	-
Hate Crime			-	52,000
Other	66	2,784	2,850	3,119
	<u>£81,756</u>	<u>£451,397</u>	<u>£533,153</u>	<u>£648,423</u>

NOTE 10 - EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Year ended 31 March 2019</u>			<u>2018</u>
	<u>Unrestric- ted funds</u>	<u>Restric- ted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Cost of services (Note 11)	34,621	400,877	435,498	491,378
Administration and support costs (Note 12)	9,856		9,856	10,806
Payroll and related costs (Note 13)	46,963	66,060	113,023	118,428
	<u>91,440</u>	<u>466,937</u>	<u>558,377</u>	<u>620,612</u>
Reallocation of costs (Note 14)	(16,177)	16,177	-	-
	<u>£ 75,263</u>	<u>£483,114</u>	<u>£558,377</u>	<u>£620,612</u>

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2019

NOTE 11 - COST OF SERVICES

	<u>Year ended 31 March 2019</u>			2018
	<u>Unrestric- ted funds</u>	<u>Restric- ted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Macmillan Cancer Support		277,240	277,240	268,259
Hampshire Hospices Advice Service		4,640	4,640	3,809
AdviceLine		525	525	170
Training and Development and related administration	10,397		10,397	10,658
Health & Wellbeing	8,589		8,589	20,600
Healthwatch Hampshire		102,840	102,840	143,048
Your Voice Counts			-	1,762
Hate Crime		3,735	3,735	36,031
Gambling Support Service		650	650	-
Restorative Justice		8,538	8,538	-
CART	6,600		6,600	-
Project Closure	6,096		6,096	-
Other	2,939	2,709	5,648	7,041
	<u>£34,621</u>	<u>£400,877</u>	<u>£435,498</u>	<u>£491,378</u>

NOTE 12 - ADMINISTRATION AND SUPPORT COSTS

	<u>Year ended 31 March 2019</u>			2018
	<u>Unrestric- ted funds</u>	<u>Restric- ted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Staff training and conferences	790		790	731
Travel expenses	1,408		1,408	1,340
Accountancy fees	3,500		3,500	3,500
Printing, postage and stationery	1,178		1,178	949
Insurance and compliance	317		317	437
Other costs	111		111	1,081
Governance costs:				
Independent examiner's fees	1,800		1,800	1,800
Trustees' meetings and AGM costs	752		752	968
	<u>£9,856</u>	<u>£ -</u>	<u>£9,856</u>	<u>£10,806</u>

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2019

NOTE 13 - PAYROLL COST AND STAFF NUMBERS

	<u>Year ended 31 March 2019</u>			<u>2018</u>
	<u>Unrestric- ted funds</u>	<u>Restric- ted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Managerial & administration				
Gross pay	42,402	60,011	102,413	107,729
Social security costs	2,374	4,220	6,594	6,732
Employer's pension contributions	2,187	1,829	4,016	3,967
	<u>£46,963</u>	<u>£66,060</u>	<u>£113,023</u>	<u>£118,428</u>

The average number of staff employed in the year was 4 representing an average full-time equivalent of 3.

No individual's employee benefits (excluding employer pension costs) exceeded £60,000 p.a. (2018: £60,000 p.a.)

The trustees are ultimately responsible for planning, directing and controlling the charity. No remuneration was paid to any trustee.

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2019

NOTE 14 - ACCUMULATED FUNDS - MOVEMENT IN YEAR

	<u>Balances brought forward</u>	<u>Incoming resources</u>	<u>Direct resources expended</u>	<u>Allocated administration costs</u>	<u>Transfer</u>	<u>Balances carried forward</u>
	£	£	£	£	£	£
Unrestricted						
General fund	73,547	35,969	(42,493)	19,426	-	86,449
Designated fund:						
Project Closure	40,000	-	(6,096)	-	-	33,904
CART	9,490	-	(6,600)	(2,890)	-	-
Health & Wellbeing	24,361	15,000	(8,933)	(903)	-	29,525
Training & Development	3,508	13,140	(12,941)	(1,728)	-	1,979
Secondment	-	8,800	(12,162)	3,362	-	-
Make Every Contact Count	-	12,000	(2,215)	(1,090)	-	8,695
	<u>77,359</u>	<u>48,940</u>	<u>(48,947)</u>	<u>(3,249)</u>	-	<u>74,103</u>
	<u>150,906</u>	<u>84,909</u>	<u>(91,440)</u>	<u>16,177</u>	-	<u>160,552</u>
Restricted						
Macmillan Cancer Support	136,000	313,127	(312,785)	(3,500)	-	132,842
Healthwatch Hampshire	24,486	108,496	(117,790)	(12,628)	-	2,564
Restorative Justice	-	12,000	(9,306)	(2,694)	-	-
AdviceLine	-	4,888	(7,232)	2,344	-	-
Gambling Support Service	-	3,789	(3,911)	122	-	-
Hate Crime	8,785	-	(5,447)	(1,090)	-	2,248
Hampshire Hospices Advice Service	-	6,413	(5,754)	(659)	-	-
Other	-	2,784	(4,712)	1,928	-	-
	<u>169,271</u>	<u>451,497</u>	<u>(466,937)</u>	<u>(16,177)</u>	-	<u>137,654</u>
	<u>£320,177</u>	<u>£536,406</u>	<u>£(558,377)</u>	<u>£ -</u>	<u>£ -</u>	<u>£298,206</u>

NOTE 15 - TRUSTEES REMUNERATION AND EXPENSES

No trustees, nor anyone connected with them, received any remuneration in connection with their services as trustees of the Charity during the year.

Two trustees received reimbursements for travel expenses incurred in carrying out their duties as trustees of the Charity. The total cost amounted to £1,496 claimed by R Morrison (Chair) and R Mackay (Treasurer) of £433 and £1,053 respectively.