

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT
and
UNAUDITED FINANCIAL ACCOUNTS

31 March 2021

Company registration number: 6435678

Charity registration number: 1122695

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

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Year ended 31 March 2021

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CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS

Year ended 31 March 2021

THE CHARITY

Registered name : Citizens Advice Hampshire
Legal status : Company Limited by Guarantee
Registered address : c/o Balmer Lawn House,
Balmer Lawn Road, Brockenhurst,
Hampshire,
England,
SO42 7TS
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

Alexis Bouras, Stephen Bowden, Richard Eade, James Gauld (appointed 4 February 2021), John Keating, Andrew Levey (appointed 1 December 2020), Glynne Miles, David Rees, Martin Stern, Andrea Wooldridge, Kevin Wright (resigned 14 July 2021).

COMPANY SECRETARY : Paul Bright (resigned 14 July 2021)
: Jo Hillier (appointed 15 July 2021)

CHIEF EXECUTIVE : Paul Bright (to 30 June 2021)
: Jo Hillier (from 1 July 2021)

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 2021

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 2021.

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 (LCA) 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, James Gauld, John Keating, Andrew Levey, Richard Mackay, Glynne Miles, Robert Morrison, David Rees, Martin Stern and Andrea Wooldridge.

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.

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.

CITIZENS ADVICE HAMPSHIRE
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TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2021

SECTION 1 - STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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 12 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.

Strategic planning

The Board annually reviews and updates strategy in line with the collective needs of Local Citizens Advice, changes in the economic and legislative situation and taking into account the approach of other competing charities. Strategic priorities for Citizens Advice Hampshire can be divided into two areas.

Supporting the activities of Local Citizens Advice

Securing funding that will benefit Hampshire and IOW residents, supporting local Citizens Advice offices by delivering training, sharing knowledge and encouraging collaboration, making connections with other Hampshire wide organisations (e.g. Hampshire County Council) and representing the Hampshire Citizens Advice network on relevant groups and forums, leading projects that are delivered across Local Citizens Advice (e.g. Hampshire Macmillan Citizens Advice Service, and Home and Well).

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2021

SECTION 2 - OBJECTIVES AND ACTIVITIES (continued)

The operating environment

The effects of Covid 19 resulted in significant changes to the way in which activities were conducted during the entire year. While LCA's remained closed to face-to-face appointments contact with clients was made through digital means (telephone, email and webchat). Overall service levels were generally at a lower level than previous years.

Local government funding remained a key source of funds albeit at carefully controlled levels. This has led to a need to more actively obtain alternative sources of funding and a shift towards project funding with clearly agreed outcomes being a condition. Such sources are almost always time bound meaning that new additional skill levels are required to be developed and on occasion staff released in the event of discontinuance of the service. As a consequence, management is increasing the time and resources spent developing new partnerships which is now a core activity within Citizens Advice Hampshire and Local Citizens Advice. At the same time the need for providing good quality advice remains high.

Citizens Advice has, in consultation with LCA's and ourselves, been seeking practical ways to develop new strategies to strengthen the organisation to provide 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).

Business

The board continued to meet online quarterly to conduct its business. All staff were able to work from home throughout the past year. A summary of our achievements over the last year are set out below. The business plan covering the forthcoming year together with an outline for the two following years was approved and a summary of these activities is set out in the publications section of our website. Overall, funding was above that of prior years.

SECTION 3 - ACHIEVEMENTS AND PERFORMANCE

Hampshire County Council (HCC)

Regular meetings have continued with HCC to further develop the service and determine community needs in response to the COVID-19 pandemic. Part of the funds received from HCC were used to develop online training programmes to improve the skills and knowledge of paid and volunteer LCA staff. These have been well received and attended by many of the staff of LCA's. The proof-of-concept pilot working alongside community based mental health teams in Fareham was completed successfully and further discussions are being held as to how this work may be further expanded in a secure unit at Winchester.

CitAH contributes to and supports a number of working groups within HCC including Action Hampshire, Hampshire Partnership, Hampshire Safeguarding Partnership, and the Hampshire Social Prescribers network. In particular during the COVID 19 pandemic we have contributed to the HCC led Response group helping to galvanise work in the community with vulnerable people. This included Citizens Advice East Hampshire undertaking direct referrals from the HCC COVID helpline.

Hampshire Macmillan Citizens Advice Service (HMCAS)

Over the year 2627 clients (2019 2855) were supported generating outcomes of £9.4m (2019 £9.4m). During the year face-to-face contacts reduced considerably as a result of the pandemic although a reduced service became available for vulnerable clients at Southampton Hospital from September onwards.

Caseworkers worked from home where they were able to provide specialist advice and casework. The dedicated telephone helpline hours were extended each day until 4pm. Feedback from clients continues to be regularly obtained and analysed, giving robust evidence of the value of the service for those using it.

Further information about the service and its achievements can be found on the CitAH website

CITIZENS ADVICE HAMPSHIRE
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TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2021

SECTION 3 - ACHIEVEMENTS AND PERFORMANCE (continued)

Home & Well Services

Home and Well was launched in March 2020 at the start of the pandemic with funding made available from Scottish & Southern Electricity Networks, Southern Water and Portsmouth Water. The aim is to support frontline services in hospitals and help patients to return to a warm safe home with their social needs resolved. The service started at St Mary's Hospital on the Isle of Wight and then at Petersfield Community Hospital.

The COVID-19 pandemic prevented advisers from visiting hospitals necessitating the need to develop a remote service. Despite the difficulties 768 clients have been supported. We are learning as we go, many callers for instance ringing our "Help to Claim" Universal Credit phone line are also in need of help with utilities and sign up to the Priority Services Register (PSR). We also now have trained our Citizens Advice Macmillan advisers, who are helping to support client energy needs and where necessary signing up to the utility companies PSR. More recently Scotia Gas Networks has joined the project so it now covers all three utility services.

KickStart

CitAH was successful in receiving funding to provide a gateway for job placements to assist with employability skills training. We have committed to 40 participants who will receive online training and peer to peer support covering CV writing and interview techniques. We are working with a national Citizens Advice development group, employment support agencies and the DWP to ensure full support for the participants.

Healthwatch Hampshire

Healthwatch Hampshire was set up in 2013 and is an independent organisation providing information, advice and signposting local people to NHS health and social care. The Healthwatch team has conducted a public survey on the experiences with services covering caring, dentistry and accessing GP's during the pandemic. This can be found on www.healthwatchhampshire.co.uk CitAH provides a service through LCA's.

Gambling Support Service for the South East

This was a two-year project (now completed) where CitAH provided training and support for staff and volunteers across Hampshire, the Isle of Wight, Surrey, Sussex and Kent to identify and address gamble related-harm. Training sessions during the pandemic were delivered by webinar

U Benefit

This was a Hampshire-wide initiative with Citizens Advice Hampshire taking the lead, Portsmouth as the centre of excellence for debt advice in the county and Havant acting as the experts in financial capability via their "work out your money" scheme. The project operated between November and March and was designed to support clients with COVID 19 related debt and improve financial literacy. In total 327 clients were supported who had a collective debt of £2.2m.

Surviving Winter

This project ran from November to March enabling clients to access money for food, heat and clothing. We supported 56 households with £5,625 of grants. We are going to be distributing more funds during winter 2021/22.

Research and Campaigning

The CitAH Chief Executive chairs the Research and Campaigns forum which was able to meet virtually every six weeks throughout the year collecting and coordinating evidence from LCA's. This information is shared with local agencies/services and forms the basis for local, regional and national campaigning in order to influence or change the way in which some services are delivered.

Support for Local Citizens Advice

In addition to the activities outlined above, CitAH acts as a conduit for managers and staff of LCA's, sharing best practice as well as supporting county wide applications for grants. During the COVID 19 pandemic regular meetings were held with the Chief Officers all LCA's.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2021

SECTION 4 - FINANCIAL REVIEW

CitAH is dependent upon receiving grants and contracts for the projects and services it operates. During the year there were four full time equivalent staff directly employed. All 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 £756,077 (2020: £683,614). The increase in income is largely attributable to the new HIWCF Services.

The unrestricted net surplus for the year was £10,815 (2020: £37,346). 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 at £110,198 at 31 March 2021 (2020: £95,803).

The restricted surplus for the year was £107,266 (2020: £145,769) which when added to the balance brought forward results in £390,689 (2020: £283,423) being carried forward. This relates to a difference in timing between receipt of grants and expenditure incurred.

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 a 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

2021

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 2021

I report to the charity trustees on my examination of the financial accounts ("the accounts") of the Company for the year ended 31 March 2021.

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

2021

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 2021

	<u>Note</u>	<u>2021</u> £	<u>2020</u> £
CURRENT ASSETS			
Debtors and prepayments	4	25,615	205,904
Cash at bank and in hand	5	<u>742,846</u>	<u>383,734</u>
		768,461	589,638
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	<u>169,059</u>	<u>108,317</u>
Total Assets Less Current Liabilities		<u>599,402</u>	481,321
TOTAL NET ASSETS		<u><u>£599,402</u></u>	<u>£481,321</u>
 REPRESENTED BY:			
ACCUMULATED FUNDS			
	15		
Unrestricted funds		208,713	197,898
Restricted funds		<u>390,689</u>	<u>283,423</u>
FUND BALANCES AT 31 MARCH,		<u><u>£599,402</u></u>	<u>£481,321</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 2021.

The members have not required the Company to obtain an audit of its financial accounts for the Year ended 31 March 2021 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
..... 2021 and signed on its behalf

..... Chair
R Morrison

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)

Year ended 31 March 2021

	Note	Year ended 31 March 2021			Year ended 31 March 2020		
		Unrestric- ted funds £	Restrict- ed funds £	Total funds £	Unrestric- ted funds £	Restrict- ed funds £	Total funds £
INCOME FROM:							
Donations	7		25	25		120	120
Charitable activities	8	70,000	686,077	756,077	80,480	603,134	683,614
Interest received		2,096		2,096	2,951		2,951
Total income		72,096	686,102	758,198	83,431	603,254	686,685
EXPENDITURE ON:							
Charitable activities	9	61,281	578,836	640,117	46,085	457,485	503,570
NET INCOME		10,815	107,266	118,081	37,346	145,769	183,115
RECONCILIATION OF FUNDS							
Total funds brought forward	15	197,898	283,423	481,321	160,552	137,654	298,206
TOTAL FUNDS CARRIED FORWARD		£208,713	£390,689	£599,402	£197,898	£283,423	£481,321

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 13 - 20 form part of these accounts.

CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

STATEMENT OF CASH FLOWS

Year ended 31 March 2021

	Financial reporting year ended	
	31/03/21	31/03/20
	£	£
Cash flows arising from operating activities		
Net income/(expenditure) for the year (as per Statement of financial activities)	118,081	183,115
Adjustments for:		
(Increase)/decrease in debtors	180,289	(192,876)
Increase/(decrease) in creditors	60,742	1,904
Increase/(decrease) in Provisions	-	-
Net cash provided by operating activities	359,112	(7,857)
Increase in cash and cash equivalents during the year	359,112	(7,857)
Cash and cash equivalents at beginning of the year	383,734	391,591
Cash and cash equivalents at the end of the year	742,846	383,734

The notes on pages 13 - 20 form part of these accounts

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

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:

- The Financial Reporting Standard 102 (FRS 102);
- Companies Act 2006; and,
- Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 (the SORP).

(b) Basis of preparation of the accounts

The accounts have been prepared on the basis of historical cost and the accruals concept to show a true and fair view of the Charity's financial position and activities.

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

Grants received during the accounting period that have terms and conditions attached to them that are considered to be wholly under the control of the Charity are recognised in full.

Grants received with performance-related conditions attached to them which have not been met or uncertainty exists as to whether the conditions will be met are recorded as deferred income, and subsequently recognised in the period in which any limiting condition is met.

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 number of resources are allocated to general administration as shown in note 11.

(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.

(h) Debtors

Debtors are stated at the amounts due to the Charity at the balance sheet date. Prepayments are recorded for the proportion of time-based expenditures attributable to the ensuing year.

CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 2 - ACCOUNTING POLICIES (continued)

(i) Cash and cash equivalents

Cash and cash equivalents represent the amounts held in bank current accounts and cash at the balance sheet date together with bank deposits on not more than 95 days' notice.

(j) Liabilities

Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not to occur under a legal or constructive obligation committing the Charity to pay out resources. Creditors that are current liabilities are recognised at the settlement amount expected to be paid at the balance sheet date.

(k) Going concern

The Charity's financial accounts are prepared on the going concern basis of accounting unless the Trustees intend to cease operations or have no realistic alternative but to do so. In assessing whether the going concern basis of accounting is appropriate, the Trustees take into account all available information about the future, which is at least, but not limited to, twelve months from the date when the financial accounts are authorised for issue.

NOTE 3 - NATURE AND PURPOSE OF PROJECT FUNDS

Designated funds

Funds have been designated by the Trustees to ring-fence resources to meet the identified needs and risks to which the Charity is susceptible.

(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) Mental Health Fareham and Mental Health Southampton

Working with Social Services and the NHS to trial the effectiveness of embedding Citizens Advice advisors within their teams.

(c) Training and development

Provision of training to paid and volunteer staff of Local Citizens Advice.

(d) 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.

(e) Volunteer Recruitment

Recruitment and initial training of volunteers to work in Local Citizens Advice providing advice to clients by phone.

Restricted funds

The principal project funds listed below are restricted funds, their purposes are to provide the following services and support:

(f) Hampshire Macmillan Citizens Advice Service

Working in partnership with Macmillan Cancer Support the provision of financial, benefits and employment advice to people affected by cancer in Hampshire.

(g) 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.

(h) Gambling Support Service

Raising the profile of gambling related harm as a public health issue and the awareness of support services available.

(i) HIWCF - U Benefit

Support to help individuals in financial difficulty as a result of the impact of the COVID 19 pandemic.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

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

- (j) HIWCF - Surviving Winter
A project aimed at helping with access to financial help for food, heat and clothing from November to March.
- (k) Hampshire Hospices Advice Service
Provision of financial, benefits and employment advice to patients of hospices.
- (l) Home and Well
Provision of advice to patients leaving hospital including where appropriate assisting them to sign up to the Priority Services Register of Electricity, Gas and Water Companies.
- (m) AdviceLine
Coordination of a telephone advice service operated by Local Citizens Advice in Hampshire and surrounding areas.
- (n) Restorative Justice
Developing awareness of the Restorative Justice service with Local Citizens Advice offices.
- (o) Hate Crime
To enable the hosting of independent Hate Crime reporting centres within Hampshire Local Citizens Advice offices.
- (p) Kickstart
Provision of online training focusing on employability skills.

NOTE 4 - DEBTORS, PREPAYMENTS AND ACCRUED INCOME

	<u>2021</u>	<u>2020</u>
	£	£
Amounts due from Local Citizens Advice	-	450
Amounts due from Macmillan Cancer Support	-	65,656
Amounts due NHS West Hampshire CCG	-	90,000
Amounts due from SSE Network	-	35,000
Amounts due from Southern Health NHS	-	10,500
Amounts due from SGN	5,000	-
Prepayments	1,392	510
Accrued Income	19,223	213
Other debtors	-	3,575
	£25,615	£205,904
	£25,615	£205,904

NOTE 5 - CASH AT BANK AND IN HAND

	<u>2021</u>	<u>2020</u>
	£	£
Current accounts	191,879	69,800
Deposit accounts	550,967	313,934
	£742,846	£383,734
	£742,846	£383,734

CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 6 - CREDITORS: Amounts falling due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Amounts due to Local Citizens Advice	69,387	76,063
Amounts due to suppliers	9,619	3,816
Taxation and social security	2,286	2,563
Accrued charges	87,767	25,646
Other creditors	-	229
	<u>£169,059</u>	<u>£108,317</u>

NOTE 7 - DONATIONS

	<u>Year ended 31 March 2021</u>			<u>Year ended 31 March 2020</u>		
	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>
	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>
To support the Hampshire Macmillan Citizens Advice Service	£ -	£25	£25	£ -	£120	£120
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

NOTE 8 - INCOME FROM CHARITABLE ACTIVITIES

	<u>Year ended 31 March 2021</u>			<u>Year ended 31 March 2020</u>		
	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>
	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>
	£	£	£	£	£	£
Hampshire Macmillan Citizens Advice Service		295,865	295,865		321,399	321,399
Hampshire Hospices Advice Service		9,462	9,462		9,242	9,242
Healthwatch Hampshire		43,350	43,350		42,700	42,700
Restorative Justice			-		5,000	5,000
Gambling Support Service		43,500	43,500		43,461	43,461
Home & Well		150,500	150,500		177,000	177,000
HIWCF -Surviving Winter		17,150	17,150			-
HIWCF - U-benefit		125,000	125,000			-
Mental Health Southampton			-	44,000		44,000
Mental Health Fareham			-	4,500		4,500
Training & Development	14,200		14,200	11,730		11,730
Networking & Development	12,000		12,000	20,250		20,250
Volunteer Recruitment	40,150		40,150			-
Other	3,650	1,250	4,900		4,332	4,332
	<u>£70,000</u>	<u>£686,077</u>	<u>£756,077</u>	<u>£80,480</u>	<u>£603,134</u>	<u>£683,614</u>

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 9 - EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Year ended 31 March 2021</u>			<u>Year ended 31 March 2020</u>		
	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>
	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>
	£	£	£	£	£	£
Cost of services (Note 10)	40,067	482,262	522,329	26,645	348,671	375,316
Administration and support costs (Note 11)	9,156		9,156	9,604		9,604
Payroll and related costs (Note 12)	32,906	75,726	108,632	24,371	94,279	118,650
	<u>82,129</u>	<u>557,988</u>	<u>640,117</u>	<u>60,620</u>	<u>442,950</u>	<u>503,570</u>
Reallocation of costs (Note 15)	(20,848)	20,848	-	(14,535)	14,535	-
	<u>£61,281</u>	<u>£578,836</u>	<u>£640,117</u>	<u>£46,085</u>	<u>£457,485</u>	<u>£503,570</u>

NOTE 10 - COST OF SERVICES

	<u>Year ended 31 March 2021</u>			<u>Year ended 31 March 2020</u>		
	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>
	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>
	£	£	£	£	£	£
Hampshire Macmillan Citizens Advice Service		257,374	257,374		281,740	281,740
Hampshire Hospices Advice Service			-		6,690	6,690
AdviceLine			-		(392)	(392)
Training, Development and related administration	6,099		6,099	10,192		10,192
Mental Health Fareham	10,034		10,034	9,045		9,045
Mental Health Southampton	13,527		13,527			-
Healthwatch Hampshire		30,802	30,802		29,101	29,101
Hate Crime			-		2,001	2,001
Gambling Support Service		29,907	29,907		10,808	10,808
Restorative Justice			-		4,232	4,232
Make Every Contact Count	900		900	5,933		5,933
Home & Well		30,440	30,440		13,059	13,059
Volunteer Recruitment	9,507		9,507			-
HIWCF - Surviving Winter		14,019	14,019			-
HIWCF - U Benefit		119,720	119,720			-
Other			-	1,475	1,432	2,907
	<u>£40,067</u>	<u>£482,262</u>	<u>£522,329</u>	<u>£26,645</u>	<u>£348,671</u>	<u>£375,316</u>

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 11 - ADMINISTRATION AND SUPPORT COSTS

	Year ended 31 March 2021			Year ended 31 March 2020		
	Unrestric- ted funds	Restric- ted funds	Total funds	Unrestric- ted funds	Restric- ted funds	Total funds
	£	£	£	£	£	£
Staff training and conferences			-	553		553
Travel expenses			-	2,188		2,188
Bookkeeping fees	3,513		3,513	3,804		3,804
Printing, postage and stationery	309		309	54		54
Computer consumables and software	267		267	109		109
Telephone	374		374	217		217
Insurance and compliance	473		473	386		386
Governance costs:						
Independent examiner's fees	2,220		2,220	1,800		1,800
Trustees meetings and AGM			-	403		403
Recruitment	964		964			-
Fees to member Citizens Advice Bureaux for support	700		700			-
Bank charges	336		336	60		60
Other			-	30		30
	<u>£9,156</u>	<u>£ -</u>	<u>£9,156</u>	<u>£9,604</u>	<u>£ -</u>	<u>£9,604</u>

NOTE 12 - PAYROLL COST AND STAFF NUMBERS

	Year ended 31 March 2021			Year ended 31 March 2020		
	Unrestric- ted funds	Restric- ted funds	Total funds	Unrestric- ted funds	Restric- ted funds	Total funds
	£	£	£	£	£	£
Managerial & Administration						
Gross pay	30,951	67,752	98,703	22,449	85,227	107,676
Social security	-	4,966	4,966	81	6,598	6,679
Employer pension contributions	1,955	3,008	4,963	1,841	2,454	4,295
	<u>£32,906</u>	<u>£75,726</u>	<u>£108,632</u>	<u>£24,371</u>	<u>£94,279</u>	<u>£118,650</u>

The average number of staff employed during the year was 5 representing an average full-time equivalent of 4 (2020: 5 and 4).

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

The trustees are ultimately responsible for planning, directing and controlling the charity. Consequently, the Trustees do not consider that any member of staff meets the definition of key management personnel referred to in the SORP.

The comparative figures in this note have been restated to match the current year treatment.

NOTE 13 - 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.

No trustee expenses were incurred.

NOTE 14 - RELATED PARTY TRANSACTIONS

The Charity did not engage in any transactions with related parties as defined by the Charities SORP (FRS 102) (2020: None). Section 1 of the Trustees Annual Report explains the relationship between the Charity and the local Citizens Advice organisations.

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 15 - ACCUMULATED FUNDS MOVEMENT

	Year ended 31 March 2021						Year ended 31 March 2020					
	Balances brought forward	Incoming resources	Direct resources expended	Allocated administ-ration costs	Transfer	Balances carried forward	Balances brought forward	Incoming resources	Direct resources expended	Allocated administ-ration costs	Transfer	Balances carried forward
	£	£	£	£	£	£	£	£	£	£	£	£
Unrestricted												
General fund	95,803	14,096	(35,979)	36,278		110,198	86,449	23,201	(30,212)	16,365		95,803
Designated fund:												
Project Closure	33,904					33,904	33,904					33,904
Mental Health Fareham	22,357		(10,398)	(1,200)		10,759	29,525	4,500	(10,668)	(1,000)		22,357
Mental Health Southampton	44,000		(13,712)	(1,714)		28,574	-	44,000				44,000
Training & Development	-	14,200	(8,717)	(5,483)		-	1,979	11,730	(13,679)	(30)		-
Make Every Contact Count	1,834		(910)	(924)		-	8,695		(6,061)	(800)		1,834
Volunteer recruitment	-	40,150	(10,872)	(4,000)		25,278	-					-
Other	-	3,650	(1,541)	(2,109)		-	-					-
	102,095	58,000	(46,150)	(15,430)	-	98,515	74,103	60,230	(30,408)	(1,830)	-	102,095
	197,898	72,096	(82,129)	20,848	-	208,713	160,552	83,431	(60,620)	14,535	-	197,898

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2021

NOTE 15 - ACCUMULATED FUNDS MOVEMENT (continued)

	Year ended 31 March 2021					Year ended 31 March 2020						
	Balances brought forward	Incoming resources	Direct resources expended	Allocated administ-ration costs	Transfer	Balances carried forward	Balances brought forward	Incoming resources	Direct resources expended	Allocated administ-ration costs	Transfer	Balances carried forward
	£	£	£	£	£	£	£	£	£	£	£	£
Restricted												
Hampshire Macmillan												
Citizens Advice Service	124,056	295,890	(288,662)	8,087		139,371	132,842	321,519	(326,620)	(3,685)		124,056
Healthwatch Hampshire	4,721	43,350	(36,526)	(5,167)		6,378	2,564	42,700	(35,376)	(5,167)		4,721
Restorative Justice	-					-	-	5,000	(4,415)	(585)		-
AdviceLine	-					-	-		(173)	173		-
Gambling Support Service	575	43,500	(41,868)	(2,207)		-	-	43,461	(41,147)	(1,739)		575
Hate Crime	-					-	2,248		(2,001)	(247)		-
Hampshire Hospices Advice Service	-	9,462	(1,275)	(8,187)		-	-	9,242	(7,737)	(1,505)		-
Home and Well	154,071	150,500	(51,676)	(10,840)		242,055	-	177,000	(23,116)	187		154,071
HIWCF - Surviving Winter	-	17,150	(14,019)	(246)		2,885	-					-
HIWCF - U Benefit	-	125,000	(121,674)	(3,326)		-	-					-
Kickstart	-		(1,839)	1,839		-	-					-
Other	-	1,250	(449)	(801)		-	-	4,332	(2,365)	(1,967)		-
	<u>283,423</u>	<u>686,102</u>	<u>(557,988)</u>	<u>(20,848)</u>	<u>-</u>	<u>390,689</u>	<u>137,654</u>	<u>603,254</u>	<u>(442,950)</u>	<u>(14,535)</u>	<u>-</u>	<u>283,423</u>
	<u>£481,321</u>	<u>£758,198</u>	<u>£(640,117)</u>	<u>£ -</u>	<u>£ -</u>	<u>£599,402</u>	<u>£298,206</u>	<u>£686,685</u>	<u>£(503,570)</u>	<u>£ -</u>	<u>£ -</u>	<u>£481,321</u>