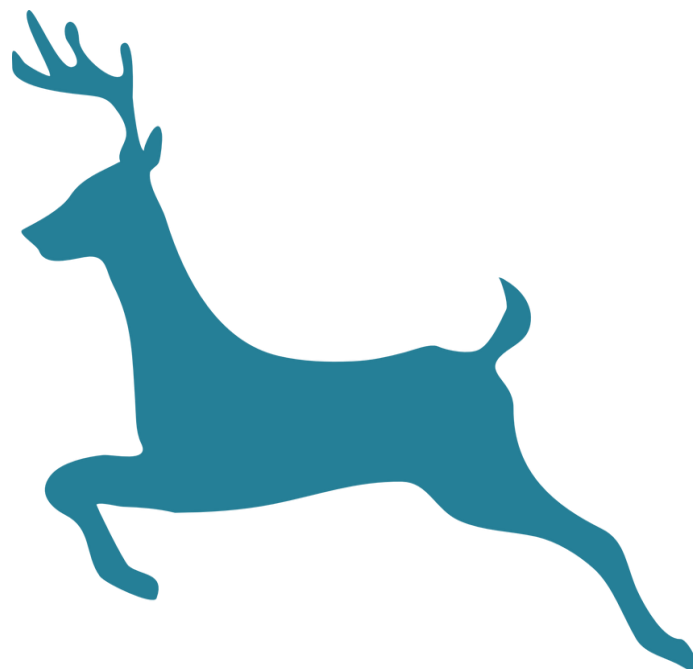


# Annual Report & Financial Statements 2016-17

Making a Difference in Hart



## Our Mission

We provide Hart's Citizens with free, impartial and confidential advice.

## Our Vision

We aim to 'Make a Difference' to those in need – whoever they are

## Our Purpose

- We help people overcome their problems and
- We campaign on big issues when their voices need to be heard
- We champion equality, and challenge discrimination and harassment.



Citizens Advice - Hart District Ltd (also known as Citizens Advice Hart)

*Registered Office*

Royal Oak Close

Yateley

Hampshire

GU46 7UD

[www.citizensadvicehart.org.uk](http://www.citizensadvicehart.org.uk)

*Registered Charity Number 1113777; Registered Company Number 5746008*

*Authorised and Regulated by the Financial Conduct Authority FRN 617627*



# Contents

Chair's Report	3
People	4
Trustees	4
Senior Management Team	5
Staff and Volunteers	5
Partners	5
Professional Advisers	5
Citizens Advice National Network	5
Citizens Advice Hampshire	5
Objects & Activities	6
Structure, Governance & Management	6
Trustees	6
Information Assurance	7
Achievements & Performance	8
Operations Report	8
Quality Assurance	8
Research and Campaigns	8
Partnership Working	10
Financial Review	13
Independent Examiner's Report	24

# Chair's Report

In 2016-17 Citizens Advice Hart helped 2,907 clients with 6,570 problems. Over three-quarter of the issues concerned benefit entitlements, debt management, employment, relationships and housing.

Total income in 2016-17 was £226,320 and expenditure was £240,530. The cost of our total unrestricted service was £185,772, funded substantially (80%) as in previous years by a generous grant from Hart District Council. Total unrestricted funding was £171,494 including grants from Citizen's Advice Hampshire for the Healthwatch service and from Hart Voluntary Action for its Making Connections social prescribing programme. Funding for specific projects totalled £54, 758 and was provided by Macmillan Cancer Support, Hart District Council Housing (homelessness prevention) and from Yateley, Fleet and Odiham parish councils.

The Board notes gratefully the commitment of our staff and volunteers who have delivered a high quality service to clients. Advice is provided largely by volunteers who give excellent service to our community. The avoided cost of all our volunteers is estimated as £207,000 at local government rates, a very significant saving.

In July 2016 a new pension scheme was launched for qualifying staff. In March 2017 we welcomed our new Chief Officer Sally Plank following the resignation of the previous incumbent in September. The Advice Service Managers led the service splendidly in the interim.

The Board approved the 2017-18 budget and the 2017-20 strategic & business development plan which sets out the organisation's broad objectives and strategies for achieving them.

The Board has undertaken a review of its effectiveness with the help of The Cranfield Trust: this was satisfactory and some procedural revisions are being implemented.

We welcomed Cllr Tony Spencer of Yateley Town Council as a non-trustee observer at Board meetings. Myra Billings, Margaret Edge, Jeremy Hillage Frank Randall resigned as trustees during the year and Robin Taylor in September. Louise Littleford joined the Board in June, Roger Durdle re-joined in October as Vice-Chair, and Julie Bradley joined in December. The Board co-opted Naomi Coxwell and Stephen Rowland (Treasurer Designate) in June 2017.

**Richard Killpack, Chair- September 27<sup>th</sup> 2017**

# People

## Trustees

The following were Trustees and Directors of the Company at the date of approval of the Report:

Name	Elected/Appointed
Richard Killpack <i>Chair of Board; Chair of Executive Committee; Chair of Finance &amp; Funding Committee</i>	22 Sep 2009
Roger Durdle <i>Vice Chair</i>	7 <sup>th</sup> Oct 2016
John Whitehorn <i>Company Secretary; Treasurer</i>	16 Mar 2006
Kulwant Lit <i>Trustee</i>	6 Sep 2012
Martin Earwicker <i>Trustee</i>	3 Jun 2013
Kaljit Chauhan <i>Trustee; Chair of Service Delivery &amp; Quality</i>	25 Mar 2015
Louise Littleford <i>Trustee</i>	29 Jun 2016
Julie Bradley <i>Trustee</i>	7 <sup>th</sup> Dec 2016
Naomi Coxwell <i>Trustee</i>	28 <sup>th</sup> June 2017
Stephen Rowland <i>Treasurer Designate</i>	28 <sup>th</sup> June 2017

The following additionally served as Directors during the year:

Name	Appointed	Resigned
Myra Billings	16 <sup>th</sup> Mar 2006	7 <sup>th</sup> Dec 2016
Margaret Edge	22 <sup>nd</sup> Oct 2014	11 <sup>th</sup> April 2016
Frank Randall	22 <sup>nd</sup> Oct 2014	20 <sup>th</sup> June 2016
Jeremy Hillage	25 <sup>th</sup> March 2015	21 <sup>st</sup> Jan 2017
Robin Taylor	3rd June 2013	20th Sept 2017

# Senior Management Team

*Chief Officer:* Jane Friend (until September 2016);

Sally Plank (from March 2017)

*Advice Service Managers:* Michelle Farrell; Ailsa Kempthorne

## Staff and Volunteers

Our service was delivered by 6.6 FTE staff and 39 volunteers. We appreciate their dedication and know that together we make a real difference.

## Partners

We work with a range of public and voluntary sector organisations and are grateful for their support.

## Professional Advisers

*Independent Examiner:* David F Dedman FCCA FCMA

*Bankers:* Lloyds Bank, Yateley Branch; Aldermore Bank;

United Trust Bank; Virgin Money

*Solicitors:* Heald Nickinson, Camberley

## Citizens Advice National Network

We are a member of Citizens Advice (the operating name of the National Association of Citizens Advice Bureaux) which provides a framework for standards of advice and casework management, as well as monitoring performance against these standards.

## Citizens Advice Hampshire

Citizens Advice Hampshire ('CitAH') is a registered charity and limited company whose members are independent Citizens Advice services in Hampshire. It fundraises at county level and facilitates joint working, training and knowledge sharing across the county for the benefit of the service.

### Our Partners



Hart District Council



Yateley Town Council



Fleet Town Council



Odiham Parish Council

121 Youth Counselling, Age UK, Alzheimer's Society, Blackwater and Hawley Town Council, Church Crookham Parish Council, Citizens Advice Hampshire, Crondall Parish Council, Crookham Village, Dementia Friendly Hampshire, Dogmersfield Parish Council, Elvetham Heath Parish Council, Clinical Commissioning Group Farnham & NE Hants, Eversley Parish Council, Ewshot Parish Council, Greywell Parish Council, Hampshire MacMillan Cancer Advice Service, Hart Food Bank, Hart Rotary, Hart Voluntary Action, Hartley Wintney Parish Council, Healthwatch, Heckfield Parish Council, Hook Parish Council, Lloyds Bank Yateley, Long Sutton Parish Council, Mattingley Parish Council, Pensionwise, Natwest Fleet, NE Hants Domestic Abuse Centre, NE Hants CCG, RAF Odiham, Rotherwick Parish Council, Rushmoor Citizens Advice, South Warnborough Parish Council, University of the Third Age, Winchfield Parish Council, Women's Institute, Yateley Adult and Community Learning, Yateley School

# Objects & Activities

The Charity's objects are to promote any charitable purpose for the benefit of the community in Hart and the surrounding areas by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress.

We meet these objects by helping people to resolve their legal, money and other problems by providing information and advice and by influencing policymakers. We use evidence of our clients' problems to campaign for improvements in laws and services that affect everyone. The Trustees have due regard for the Charity Commission's guidance on public benefit and our work is guided by the following core principles:

## *Diversity:*

We believe that the diversity of our service is one of its greatest strengths.

## *Equality:*

We challenge discrimination and benchmark our activity against the national Citizens Advice Stand Up For Equality Strategy.

## *Partnership:*

We work with a range of partners to help us deliver our strategic objectives.

# Structure, Governance & Management

Citizens Advice Hart District is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission.

## Trustees

The management of the Charity is the responsibility of the Trustees who are elected or co-opted in accordance with the terms of the Articles of Association. Trustees receive an induction into the work of the Charity including documents setting out the Charity's organisation structure, the Memorandum of Agreement and the Articles of Association, current financial statements, and the business plan. Trustees are required to subscribe to the National Council of Voluntary Organisation's Code of Good Governance.

The Board of Trustees normally meets quarterly and there are sub-committees covering Service Delivery and Quality, Human Resources, Health and Safety, Finance and Funding and Remuneration which meet at regular intervals throughout the year.

The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and are operating as designed. A Chief Officer is appointed by the Trustees to manage the Charity and has delegated authority.

Trustees do not receive remuneration or other benefits from their work with the Charity. Where a Trustee or committee member has either a personal interest, or an interest in another organisation whose interests are reasonably likely to conflict with those of the Charity, then they must declare the interest before any discussion begins.

## Information Assurance

An Information Risk Policy ensures the confidentiality, integrity and availability of all our sensitive data and assets. The policy is maintained to comply with the Cabinet Office's Security Policy Framework and to industry best practice, as defined by the ISO 27000.

The Board reviews Information Assurance compliance quarterly at board committee meetings and annually by the full Board.

<b>Citizens Advice Hart</b>	<b>Ways to get advice</b>	<b>Our contact details</b>
<b>How we can help</b> Our service is free, confidential and open to everyone in the community. Staff are trained to advise on virtually any issue, including:	<ul style="list-style-type: none"><li>• online via <a href="http://citizensadvice.org.uk">citizensadvice.org.uk</a></li><li>• via email</li><li>• face-to-face</li><li>• web-chat</li><li>• Advice Line</li></ul>	<b>Yateley Office</b> Royal Oak Close Yateley GU46 7UD
benefits debt employment relationship issues housing consumer issues immigration	<b>What happens when you get to us</b> You'll be offered a short session with an assessor, who will identify the most appropriate way for us to help you. This could be giving you the information you need to solve your problem yourself, or it could be making an appointment to discuss your problem further. Sometimes we might direct you to a different organisation that is better placed to help.	<b>Fleet Office</b> Harlington Way Fleet GU51 4AE
We arm you with all the facts and possible outcomes of different options. That way you can make the decision that's right for you. If needed, we can also offer practical support such as help with filling forms, writing letters or negotiating with third parties.	<b>Specialist services</b> <ul style="list-style-type: none"><li>• Macmillan caseworkers</li><li>• Debt Specialist</li><li>• Homelessness Prevention</li></ul>	<b>Admin Tel:</b> 01252 878435 <b>Email:</b> <a href="mailto:citizensadvice@hartcab.cabnet.org.uk">citizensadvice@hartcab.cabnet.org.uk</a>
		<b>Opening Times</b> Monday 9:30am – 3.30pm Tuesday 9:30am – 3.30pm Wednesday 9:30am – 3.30pm Thursday 9:30am – 3.30pm Friday Closed
		<b>Website:</b> <a href="http://www.citizensadvicehart.org.uk">www.citizensadvicehart.org.uk</a>



Hampshire wide service  
**Adviceline**  
**03444 111 306**





# Achievements & Performance

## Operations Report

In 2016-17 34% more clients across all contact channels were helped when compared to last year. Whilst Hart is one of the least deprived authorities in the UK, there are pockets of need. Our clients differ from the average Hart resident – they are more likely to have a long term illness or disability, less likely to own their own home and more likely to be unemployed or have a low income.

In terms of value we have delivered:

- **£643k in fiscal benefits**
- **£3,245k in public value**
- **£3,264k of value to individuals**

For every £1 invested on our service we returned approximately £14 in benefits to individuals and in public value.

We offered new accommodation to Citizens Advice Heathlands mental health service. Clients are referred to this service by health care professionals. We provided an outreach service to RAF Odiham, in Odiham Town and also at the North-East Hants Domestic Abuse Centre

Clients are increasingly accessing our service by a variety of channels as new technology is more common place in most homes. We are experiencing an increase in demand through our Adviceline telephone service which is operated with our Citizens Advice colleagues across Hampshire, as well as a growing trend through web-chat and email. The latter contact channels accounted for 12% of all contacts – up from 1% on the previous year.

There are clients however who find using digital channels a challenge either because they do not have access to the technology or who lack the skills to do so: we will ensure that they receive the help they need.

## Quality Assurance

We are audited on the quality of our advice. Across 2016-17 we were awarded the highest classification for the quality of our advice, customer service and consistency of scoring from our national Citizens Advice assessments. In addition we hold the Advice Quality Standard kite- mark.

## Research and Campaigns

Our research and campaign work ensures that our clients' voices can be heard where we see a problem that needs to be fixed. We work alongside our colleagues across the Citizens Advice national service to affect changes – whether that might be fighting for tenants' rights, tackling discrimination or asking government to review its welfare policies. Campaigns we contributed to at a national level and which have

resulted in legislative change included the abolition of letting agency fees and employment tribunal fees and influenced policy about the introduction of an energy cap.

### **We champion consumer rights.**

This client suffered from a long-term health condition which made mobility difficult. She purchased several pieces of specialist furniture to assist her standing up from a sitting position. When the furniture was delivered, the client was unhappy with its quality and attempted several times to resolve the problem direct with the supplier.

When the client came to us she was very stressed and anxious from her dealings with the supplier and it was clear it was now impacting on her overall health and well – being. Our adviser provided information and options including complaining to the furniture Ombudsman or taking the matter to the small claims court. We recommended the client arrange for an independent report to establish what the defects were as this would support her case in proving the furniture was of unsatisfactory quality. The client decided to proceed with a complaint to the Ombudsman.

Due to ill health the client could not always come into our offices so our adviser kept in contact over the course of the next two months whilst her complaint was being heard and provided practical assistance with online applications and correspondence.

The client's complaint was upheld by the Ombudsman who stated that the inclusion of the independent report about the furniture's quality had been a key factor in upholding the complaint.


The supplier subsequently accepted the decision, paid for the cost of the independent report and replaced all the defective furniture at no cost to the client.






# Making a difference 2016-17

## Improving Health & Well Being




**Before: 2 in 3**  
of clients said they felt stressed, depressed or anxious before receiving advice and 30% felt their physical health was getting worse



**After: 8 in 10**  
of clients felt less stressed, depressed or anxious after receiving advice and 45% felt their physical health had improved

(source: Citizens Advice national impact and findings research)

## How many clients we helped



**2,907 people**  
helped face to face, by phone, email or webchat

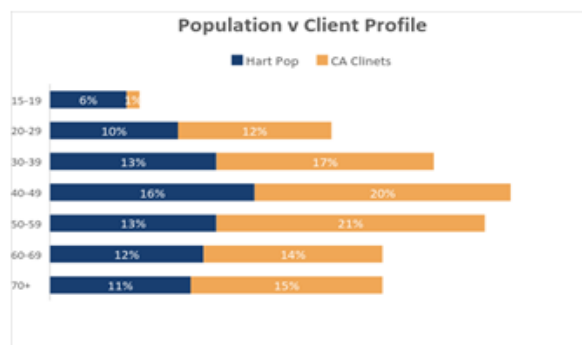


**6,570 issues**  
that people sought our help with

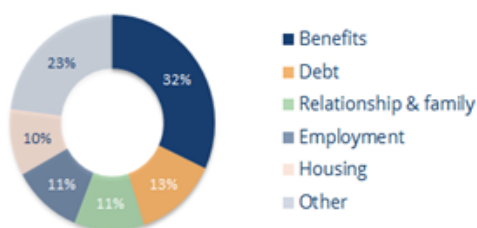
## Who our clients were



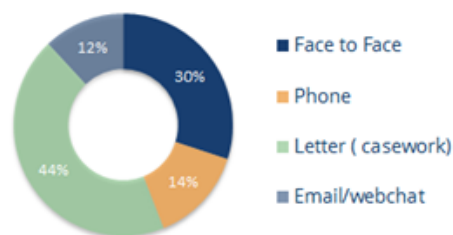
**40%** had a disability or long-term health condition compared to just 12% of Hart's residents



## What we helped with



## How help was accessed



## Partnership Working

We partner other organisations on a range of projects that complement and extend our core advice services, providing location hosting and access to clients.

- Hart District Council Housing Team

- Hampshire Macmillan Cancer Advice Service
- Healthwatch in partnership with Citizens Advice Hampshire
- Pensionwise service with Rushmoor Citizens Advice
- Making Connections with Hart Voluntary Action, Farnham and NE Hants Clinical Commissioning Group, Age UK and Rushmoor Citizens Advice
- Heathlands ( Rushmoor Citizens Advice) Mental Health Service

### **Making a Difference -Preventing Homelessness**

Our homelessness prevention work is a partnership between the housing team at Hart District Council and Citizens Advice Hart.

#### **What does the project aim to achieve?**

Firstly the project prevents homelessness by providing support with mortgage repossessions. Citizens Advice Hart then extended the project to include a fast track debt service which helps clients look at affordable rental accommodation – as there is very little social housing in the district most rentals are private and affordability can be a problem.

#### **How does the project work?**

Lenders intending to repossess have to tell the local authority (under the pre-action protocol for mortgage possession claims). Hart District Council's housing options team then refer these clients to Citizens Advice Hart. We contact clients within 3 days of receiving a referral and help prepare a financial statement and if necessary prepare for a court hearing. Hart Housing referred 51 cases into us in 2016-17. Some of these went to full enquiry and together with others our team dealt with 634 issues relating to housing in total.

*"Our partnership with Citizens Advice Hart provides money advice and a local court desk service for residents. It is invaluable in preventing and tackling homelessness, ensuring local people receive quality advice when they really need it."*

**Phil Turner Head of Community Service, Hart District Council**



# Future Developments

Our business plan for 2017-20 is built around the vision of 'Making a difference by doing things differently'

Whilst we preserve the essence of our mission, vision and purpose, we will need to be flexible and adapt our service in the face of rapid external changes.

We have identified five strategic themes to support our vision for 2017-2020:

- Making us More Accessible to clients by channel and by location
- Making us More Inclusive of diverse needs and age groups
- Making us More Influential on behalf of clients
- Making us more sustainable by reducing costs and diversifying funding
- Making Hart Citizens Advice a great place to work and volunteer

## One of our young volunteers shares her experience of volunteering with Citizens Advice Hart

*"The Citizen's Advice Bureau, I have come to realise, is invaluable.*

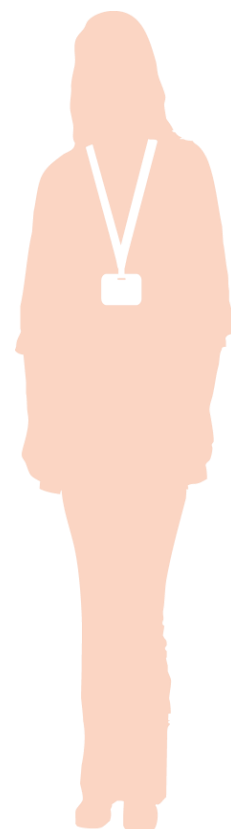
*I am currently a college student, studying hard for my A-levels. I came across the CAB for extra volunteering as part of my CV and I keep coming back!*

*Even within my short time here, I have enjoyed observing the incredible work and advice given by all volunteers; from how every case is dealt with meticulously and accurately, to the respect and care given to each client. This is achieved to the highest standard, with each case, through both face to face, email or telephone meetings.*

*While taking part in the office based side of things, I have spent time in seeing and understanding cases myself, due to volunteers' guidance. My knowledge and comprehension of problems, processes and procedure grows every time, with each day being unique. Nothing fails to intrigue me.*

*Every volunteer is genuinely lovely and with always the best interest; as well as, most importantly, being extremely skilled, confidential and experienced in their fields; no challenge is too big! I am forever in awe.*

*Everyone needs help at times and knowing this service is available for anyone and everyone is truly extraordinary; I think being a part of this service can make the biggest difference to every individual's life."*



# Financial Review

The Charity's overall deficit for the year of £14,210 was principally due to Unrestricted Fund expenditure to maintain the volume and breadth of services provided to clients. The cost of development of new services was borne by the Designated Funds established in earlier years. The minor use of Reserves brought forward from previous years to cover the deficit was planned and budgeted for.

The principal funding source for core activities was a grant from Hart District Council which had maintained its annual grant of £148,130 supplemented by smaller grants from other bodies. We are continuing to raise funds from local sources to enable us to maintain and develop the free advice services provided to all clients.

Designated Funds of £50,000 was allocated to cover Closure Contingency and the Charity remains on a secure financial footing.

## Financial Controls

Designated paid staff has delegated authority to manage specified expenditure. The Treasurer is responsible for overall financial control, reporting quarterly to the Board and to the Finance & Funding Committee. Monthly management accounts are produced and quarterly management accounts are provided for the Board.

## Investment Powers and Policy

The Trustees restrict the investment of funds to UK banks' deposits with a maximum holding of £75,000 per bank. Funds are deposited for a maximum of one year at prevailing rates of interest. The Finance and Funding Committee reviews the Charity's investments regularly.

## Reserves Policy and Going Concern

Reserves are needed to provide for the shortfall in committed grants against the Unrestricted Fund expense base required to fulfil clients' access to advice and termination costs of Restricted Fund projects at their conclusion.

# Financial Statements

## Citizens Advice Hart District Limited

### Statement of Activities for the Year ended 31 March 2017

	General Advice	Designated Funds (note 2)	Total Unrestricted Funds	Restricted Funds (note 3a)	Total Funds	Funds 2016
<b>Income:</b>	£	£	£	£	£	£
Donations (note 4)	162,648	4,000	166,648	54,826	221,474	232,616
Income from other trading activities	2,685	-	2,685	-	2,685	112
Investment income	2,161	-	2,161	-	2,161	2,747
<b>Total incoming Resources</b>	<b>167,494</b>	<b>4,000</b>	<b>171,494</b>	<b>54,826</b>	<b>226,320</b>	<b>235,475</b>
<b>Expenditure on Charitable Activities: (note 5)</b>						
Salaries	128,668	7,008	135,676	45,267	180,943	219,866
Staff and Volunteers	13,590	235	13,825	3,543	17,368	14,745
Office	24,317	793	25,110	3,634	28,744	43,488
New telephone system	-	-	-	-	-	223
Premises	9,684	222	9,906	1,462	11,368	15,394
Governance	551	16	567	136	703	441
Grants given	-	-	-	41	41	2,823
Product Development and other costs	688	-	688	675	1,363	12,417
<b>Total Expenditure</b>	<b>177,498</b>	<b>8,274</b>	<b>185,772</b>	<b>54,758</b>	<b>240,530</b>	<b>309,397</b>
<b>Net Income (Expenditure) during the year</b>	<b>(10,004)</b>	<b>(4,274)</b>	<b>(14,278)</b>	<b>68</b>	<b>(14,210)</b>	<b>(73,922)</b>
There were no other recognised gains						
<b>Net Movement in Funds during the year</b>	<b>(10,004)</b>	<b>(4,274)</b>	<b>(14,278)</b>	<b>68</b>	<b>(14,210)</b>	<b>(73,922)</b>
<b>Transfer Between Funds</b>	(50,000)	50,000	-	-	-	-
<b>Reconciliation of Funds</b>						
Total Funds brought forward	117,082	24,952	142,034	1,676	143,710	217,632
<b>Total Funds carried forward</b>	<b>57,078</b>	<b>70,678</b>	<b>127,756</b>	<b>1,744</b>	<b>129,500</b>	<b>143,710</b>

Citizens Advice Hart District Limited

Balance Sheet at 31 March 2017

	Unrestricted Funds	Restricted Funds	Total Funds	2016
	£	£	£	£
<b>FIXED ASSETS</b>				
Tangible Assets (note 6)	1,176	-	1,176	3,684
<b>CURRENT ASSETS</b>				
Debtors (note 7)	1,077	-	1,077	2,022
Cash at Banks and in hand	134,568	50,232	184,800	208,205
<b>Total Current Assets</b>	<b>135,645</b>	<b>50,232</b>	<b>185,877</b>	<b>210,227</b>
Creditors falling due within one year (note 8)	9,065	30,488	39,553	52,201
<b>NET CURRENT ASSETS</b>	<b>126,580</b>	<b>19,744</b>	<b>146,324</b>	<b>158,026</b>
<b>Total Assets less Current Liabilities</b>	<b>127,756</b>	<b>19,744</b>	<b>147,500</b>	<b>161,710</b>
Creditors falling due beyond one year (note 9)	-	18,000	18,000	18,000
<b>NET ASSETS</b>	<b>127,756</b>	<b>1,744</b>	<b>129,500</b>	<b>143,710</b>
<b>RESTRICTED FUNDS (note 3)</b>	<b>-</b>	<b>1,744</b>	<b>1,744</b>	<b>1,676</b>
<b>UNRESTRICTED FUNDS</b>				
Designated Funds (note 2)	70,678	-	70,678	24,952
General Reserves	57,078	-	57,078	117,082
<b>Total Unrestricted Funds</b>	<b>127,756</b>	<b>-</b>	<b>127,756</b>	<b>142,034</b>
<b>Total Funds</b>	<b>127,756</b>	<b>1,744</b>	<b>129,500</b>	<b>143,710</b>

For the year ended 31 March 2017 the Company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No Members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The Financial Statements were approved by the Board on 27th September 2017 and were signed on its behalf by John Whitehorn (Treasurer).



## Notes to the Financial Statements for the Year Ended 31 March 2017

### 1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

Citizens Advice Hart District Limited is a charity structured as a company limited by guarantee in the United Kingdom. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (effective January 2015), the Charities Act 2011 and the Companies Act 2006.

#### b) Preparation of the accounts on a going concern basis

The Financial Statements have been prepared on a going concern basis under the historical cost convention as the Trustees are of the view that the level of grant income will continue and the unrestricted reserves are sufficient to secure the immediate future of the Charity for the next 24 months.

#### c) Incoming Resources

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

Interest receivable on funds held on deposit when receivable or accrued to the year- end if the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### d) Expenditure on charitable activities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

#### e) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office and governance costs that support the charity's advice services. The bases on which support costs have been allocated are set out in note 5.

#### f) Fund accounting

##### Restricted funds

Restricted funds represent grants and donation received which are subject to restrictions on their expenditure imposed by the donor. The aim and use of each restricted fund is set out in note 3.

##### Unrestricted and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the Trustees in the furtherance of the objects of the charity. Such funds may be held to finance both working capital and capital investment. Designated funds are those funds which are unrestricted in nature but which have been designated by the Trustees to be used in a particular manner.

#### g) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost less their estimated residual value at 33.33% per annum on a straight line balance basis.

Fixed assets purchased using restricted funds are depreciated at a rate of 100% in the year of purchase, excluding property, land and buildings, assuming a £nil residual value.

#### h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Notes to the Financial Statements for the Year Ended 31 March 2017

1. ACCOUNTING POLICIES continued

**i) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and term deposits with a maximum maturity of twelve months or less from the date of opening of the deposit.

**j) Creditors and accruals**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and accruals are normally recognised at their settlement amount after allowing for any trade discounts due.

**k) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in for that service.

Employee benefits:

The charity operates a defined contribution scheme for the benefit of its employees. Contributions are expensed as they become payable.

**l) Leases**

Rentals payable under operating leases are expensed on a straight line basis

**2. DESIGNATED FUNDS**

Designated funds are unrestricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Expenditures in 2016-17 were made from funds provisioned in previous years.

	Hart Access to Advice Legacy	Channel Development	Closure Contingency	Total Designated Funds	Total Designated Funds 2016
	£	£	£	£	£
<b>Income</b>					
Donations	-	4,000	-	4,000	-
<b>Total Incoming Resources</b>	<b>-</b>	<b>4,000</b>	<b>-</b>	<b>4,000</b>	<b>-</b>
<b>Expenditure on Charitable Activities:</b>					
Salaries	-	7,008	-	7,008	10,417
Staff and Volunteers	-	235	-	235	497
Office	19	774	-	793	1,778
New telephone system	-	-	-	-	223
Premises	-	222	-	222	604
Governance	-	16	-	16	15
Product Development & other costs	-	-	-	-	66
<b>Total Expenditure</b>	<b>19</b>	<b>8,255</b>	<b>-</b>	<b>8,274</b>	<b>13,600</b>
<b>Net Income (Expenditure) during the year</b>	<b>(19)</b>	<b>(4,255)</b>	<b>-</b>	<b>(4,274)</b>	<b>(13,600)</b>
There were no other recognised gains					
Transfer between Funds	-	-	50,000	50,000	-
<b>Net Movement in Funds during the year</b>	<b>(19)</b>	<b>(4,255)</b>	<b>50,000</b>	<b>45,726</b>	<b>(13,600)</b>
<b>Reconciliation of Funds</b>					
Total Funds brought forward	10,584	14,368	-	24,952	38,552
<b>Total Funds carried forward</b>	<b>10,565</b>	<b>10,113</b>	<b>50,000</b>	<b>70,678</b>	<b>24,952</b>

Channel Development fund now incorporates Adviceline, Webchat and Email from previous year

## 3. RESTRICTED FUNDS

## (a) Statement of Financial Activities

	Outreach	Hampshire Macmillan Citizens Advice Service	Homelessness Prevention	Emergency Rotary Fund	Young Homeless	Other	Total Restricted Funds	Total Restricted Funds 2016
	£	£	£	£	£	£	£	£
<b>Income:</b>								
Donations	11,500	24,301	18,000	500	500	25	54,826	61,982
<b>Total Incoming Resources</b>	<b>11,500</b>	<b>24,301</b>	<b>18,000</b>	<b>500</b>	<b>500</b>	<b>25</b>	<b>54,826</b>	<b>61,982</b>
<b>Expenditure on Charitable Activities:</b>								
Salaries	9,604	20,321	16,220	-	-	-	46,145	75,704
Staff and Volunteers	578	1,744	343	-	-	-	2,665	3,351
Office	913	1,750	971	-	-	-	3,634	20,268
Premises	302	721	439	-	-	-	1,462	2,907
Governance	38	61	37	-	-	-	136	23
Grants given	-	-	-	41	-	-	41	2,823
Product Development and other costs	-	-	-	-	500	175	675	10,452
<b>Total Expenditure</b>	<b>11,435</b>	<b>24,597</b>	<b>18,010</b>	<b>41</b>	<b>-</b>	<b>175</b>	<b>54,758</b>	<b>115,528</b>
<b>Net Income (Expenditure) during the year</b>	<b>65</b>	<b>(296)</b>	<b>(10)</b>	<b>459</b>	<b>-</b>	<b>(150)</b>	<b>68</b>	<b>(53,546)</b>
There were no other recognised gains								
<b>Net Movement in Funds during the year</b>	<b>65</b>	<b>(296)</b>	<b>(10)</b>	<b>459</b>	<b>-</b>	<b>(150)</b>	<b>68</b>	<b>(53,546)</b>
<b>Reconciliation of Funds:</b>								
Total Funds brought forward	1,131	296	10	89	-	150	1,676	55,222
<b>Total Funds carried forward</b>	<b>1,196</b>	<b>-</b>	<b>-</b>	<b>548</b>	<b>-</b>	<b>-</b>	<b>1,744</b>	<b>1,676</b>

### 3. RESTRICTED FUNDS

(b) Balance Sheet at 31 March 2017

	Outreach	Homelessness Prevention	Emergency Rotary	Joining Forces	Total Restricted Funds	Total restricted Funds 2016	
	£		£	£	£	£	
<b>CURRENT ASSETS</b>							
Cash at bank and in hand	1,196		36,000	548	12,488	50,232	37,676
<b>Total Current Assets</b>	<b>1,196</b>		<b>36,000</b>	<b>548</b>	<b>12,488</b>	<b>50,232</b>	<b>37,676</b>
Creditors falling due within one year	--		18,000	-	12,488	30,488	18,000
<b>Total Assets Less Total Liabilities</b>	<b>1,196</b>		<b>18,000</b>	<b>548</b>	<b>-</b>	<b>19,744</b>	<b>19,676</b>
Creditors falling due beyond one year	-		18,000	-	-	18,000	18,000
<b>NET ASSETS</b>	<b>1,196</b>		<b>-</b>	<b>548</b>	<b>-</b>	<b>1,744</b>	<b>1,676</b>
<b>RESTRICTED FUNDS</b>	<b>1,196</b>		<b>-</b>	<b>548</b>	<b>-</b>	<b>1,744</b>	<b>1,676</b>

## 4. DONATIONS

	2016			2016	
	£	£		£	£
<b>GRANTS RECEIVED</b>			<b>GRANTS RECEIVED</b>		
<b>Unrestricted Funds:</b>			<b>Restricted Funds:</b>		
<b>General Advice</b>			<b>Hart Access to Advice</b>		
Hart District Council	148,130	148,130	Big Lottery	-	31,337
Healthwatch	7,875	13,700	<b>Hampshire MacMillan</b>		
Pensionwise	-	5,500	<b>Citizens Advice Service</b>		
Citizens Advice Hampshire	-	2,974	Macmillan Cancer Support	24,281	24,838
CCG Making Connections	4,433	-	<b>Homelessness</b>		
Inclusion Hampshire	1,500	-	<b>Prevention</b>		
Department of Work and Pensions	135	-	Hart District Council		
Citizens Advice	102	-	Housing	18,000	3,000
<b>Total General Advice Grants</b>	<b>162,175</b>	<b>170,304</b>	<b>Outreach</b>		
<b>Designated Funds</b>			Yateley Town Council	5,000	-
<b>Channel Development</b>			Fleet Town Council	5,000	-
Citizens Advice Hampshire	4,000	-	Odiham Parish Council	1,500	-
<b>Total Designated Fund Grants</b>	<b>4,000</b>	<b>-</b>	<b>Total Outreach</b>	<b>11,500</b>	<b>-</b>
<b>Total Unrestricted Funds Grants</b>	<b>166,175</b>	<b>170,304</b>	<b>Young Homeless</b>		
<b>Donations from Clients</b>			Hart Rotary	500	-
General Advice	473	330	<b>Emergency Fund</b>		
			Hart Rotary	500	-
			Talisman Trust	-	2,472
			<b>Refreshers' Fair</b>		
			Hart District Council	175	-
			<b>Hitting the Cold Spots</b>		
			Citizens Advice Hampshire	(150)	250
			<b>Total Restricted Funds Grants</b>	<b>54,806</b>	<b>61,897</b>
			<b>Donations from Clients</b>		
			Hampshire MacMillan Citizens		
			Advice Service	20	-
			Emergency Fund	-	85
<b>Total Unrestricted Fund donations</b>	<b>166,648</b>	<b>170,634</b>	<b>Total Restricted Fund donations</b>	<b>54,826</b>	<b>61,982</b>
<b>Total Donations</b>	<b>221,474</b>	<b>232,616</b>			

**5. EXPENDITURE ON CHARITABLE ACTIVITIES****Methods of Apportionment of support costs:**

Salaries and related costs are based on the estimated time spent by each staff member on each fund activity. All other support costs are based on the time volunteers and staff spent on each fund.

	Direct Costs	Support Costs	Total Cost	2016
	£	£	£	£
<b>Salaries</b>				
Salaries	124,076	42,402	166,478	191,390
Employers National insurance	8,235	3,108	11,343	14,938
Pension Contributions	5,124	1,643	6,767	4,533
<b>Total</b>	<b>137,435</b>	<b>47,153</b>	<b>184,588</b>	<b>210,861</b>
<b>Staff and Volunteer Support</b>				
Recruitment	-	945	945	3,540
Subsistence and Refreshments	78	3,800	3,878	3,446
Training	504	1,466	1,970	1,642
Travel	5,289	684	5,973	5,299
Other	-	380	380	818
<b>Total</b>	<b>5,871</b>	<b>7,275</b>	<b>13,146</b>	<b>14,745</b>
<b>Office Services</b>				
IT Equipment Support & Development	-	5,479	5,479	8,171
Office Equipment expense	-	1,973	1,973	2,506
Depreciation of equipment (note 6)	-	2,508	2,508	2,214
Insurance	-	948	948	1,068
Postage	-	644	644	406
Printing and Stationery	-	2,845	2,845	17,157
Reference Materials & Subscriptions	-	5,621	5,621	6,986
Telephone and Communication	-	7,166	7,166	5,203
Pension Management	-	1,560	1,560	-
<b>Total</b>	<b>-</b>	<b>28,744</b>	<b>28,744</b>	<b>43,711</b>
<b>Premises Occupancy and Maintenance</b>				
Heat Light and Water	-	5,180	5,180	6,203
Property Insurance	-	1,362	1,362	1,198
Cleaning Repairs and Maintenance	-	4,826	4,826	5,753
Professional Charges	-	-	-	2,160
Other	-	-	-	80
<b>Total</b>	<b>-</b>	<b>11,368</b>	<b>11,368</b>	<b>15,394</b>
<b>Product Development and Other Costs</b>				
Product Development	-	270	270	10,370
Publicity and promotion	-	818	818	1,720
Professional Charges	-	649	649	9,259
Bank Charges	-	168	168	73
Other	-	35	35	-
<b>Total</b>	<b>-</b>	<b>1,940</b>	<b>1,940</b>	<b>21,422</b>
<b>Grants Given</b>	<b>41</b>	<b>-</b>	<b>41</b>	<b>2,823</b>
<b>Governance</b>				
Insurance	-	113	113	291
Legal Charges	-	47	47	13
Trustees' Expenses	-	32	32	19
Annual General Meeting expenses	-	511	511	118
<b>Total</b>	<b>-</b>	<b>703</b>	<b>703</b>	<b>441</b>
<b>Total Expenditure</b>	<b>143,347</b>	<b>97,183</b>	<b>240,530</b>	<b>309,397</b>

## 5. EXPENDITURE ON CHARITABLE ACTIVITIES continued

<b>No of FTE Staff</b>	<b>2017</b>	<b>2016</b>
Charitable Activities	6.6	7.5
<b>Total Staff</b>	<b>6.6</b>	<b>7.5</b>

None of the Trustees has been paid any remuneration or received any other benefits from any employment with the Charity. One Trustee was reimbursed £19 for travel expenses.

Product Development in the prior year included the costs of Understanding Money for School Students and a new website that were funded by the Hart Access to Advice Fund.

The Charity does not make grants but acts as an agency for the payments of small grants on behalf of other charities.

## 6. FIXED ASSETS

	<b>1 April 2016</b>	<b>Additions</b>	<b>Disposals</b>	<b>Depreciation</b>	<b>31 March 2017</b>
	£	£	£	£	£
<b>Cost</b>					
Office Equipment	7,524	-	-	-	7,524
Self-help kiosks	18,684	-	-	-	18,684
<b>Total Cost</b>	<b>26,208</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,208</b>
<b>Depreciation</b>					
Office Equipment	3,840	-	-	2,508	6,348
Self-help kiosks	18,684	-	-	-	18,684
<b>Total Depreciation</b>	<b>22,524</b>	<b>-</b>	<b>-</b>	<b>2,508</b>	<b>25,032</b>
<b>Net Book Value</b>	<b>3,684</b>	<b>-</b>	<b>-</b>	<b>2,508</b>	<b>1,176</b>

## 7. DEBTORS

	2016	
	£	£
Accrued interest	441	341
Prepayments	636	1,681
<b>Total</b>	<b>1,077</b>	<b>2,022</b>

## 8. CREDITORS FALLING DUE WITHIN ONE YEAR

	2016	
	£	£
Amounts due	9,065	34,201
Deferred Income		
-Homelessness Prevention Fund	18,000	18,000
-Joining Forces Fund	12,488	-
<b>Deferred Income Total</b>	<b>30,488</b>	<b>18,000</b>
<b>Total</b>	<b>39,553</b>	<b>52,201</b>

## 9. CREDITORS FALLING DUE BEYOND ONE YEAR

	2016	
	£	£
<b>Deferred Income</b>		
Homelessness Prevention Fund	18,000	18,000

Deferred Income is grants received for services to be carried out in 2017-18 and 2018-19



# Independent Examiner's Report

I report on the Financial Statements of Citizens Advice – Hart District Limited (the Charity) for the year ended 31 March 2017 which is set out on pages 14 to 23.

## Respective responsibilities of Trustees and Examiner

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for the preparation of the Financial Statements. The 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,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- state whether particular matters have come to my attention.

## Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 you as 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 Financial Statements 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 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
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Financial Statements to be reached.

David F Dedman FCCA FCMA  
2 Trefoil Close  
Hartley Wintney,  
Hook, Hampshire, RG27 8TS

27<sup>th</sup> September 2017