

Citizens Advice - Hart District Limited

A company limited by guarantee



Citizens Advice Hart District Limited
(a company limited by guarantee)

Registered No 5746008

Charity No 1113777

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

Citizens Advice - Hart District Limited

A company limited by guarantee

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**TRUSTEES' REPORT
for the year ended 31 March 2018**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES' AND ADVISERS FOR YEAR
ENDED 31 MARCH 2018**

The trustees, who are also the directors of the charity, are pleased to present their annual report and accounts for the year ended 31 March 2018.

Trustees

Roger Durdle (Chair)

Julie Bradley (resigned 29.03.18)

Kaljit Chauhan (resigned 28.03.18)

Naomi Coxwell

Martin Earwicker

Martin Higgins (appointed 28.03.18)

Richard Killpack (Chair until 31.03.18; resigned 22.09.18)

Kulwant Lit

Louise Littleford (resigned 24.10.2018)

Stephen Rowland (Treasurer and Company Secretary)

Geoffrey Smith (appointed 25.07.18)

Martin Stern (appointed 25.07.18)

John Whitehorn (Treasurer until 13.10.17; Company Secretary until 24.01.18; resigned 28.03.18)

Charity Registration Number

1113777

Company Registration Number

5746008

Registered office

Royal Oak Close

Yateley

GU47 7UD

Management team

Sally Plank (Chief Officer)

Michelle Farrell (Operations Manager)

Ailsa Kempthorne (Advice Service Manager)

Bankers

Lloyds Bank

Aldermore Bank

United Trust Bank

Virgin Money

External Examiner

David F Dedman FCCA FCMA

2 Trefoil Close

Hartley Wintney, Hook, Hampshire, RG27 8TS

TRUSTEES' REPORT
for the year ended 31 March 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Objects and Activities

The Citizens Advice service aims to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives. Its services are also consistent with the four stated principles namely: "*Free, Independent, Impartial and Confidential*". Citizens Advice Hart's objectives are clearly laid out in its Articles of Association.

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 Articles of Association, current financial statements, and the business plan. Trustees are required to act in accordance with Charity Commission guidance as set out in its publication 'The essential trustee (CC3)' and subscribe to the Citizens Advice Code of Conduct incorporating the Nolan principles of standards in public life. 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. 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.

During the year the Trustees conducted an 'away day' to review the Board's skills and effectiveness. As a result the Charity will now hold eight board meetings a year to replace its existing sub committees and to facilitate more strategic discussion and forward planning. The Board will continue to scrutinise the Charity's service delivery and quality, its risk and information assurance framework, that it fulfils its health and safety obligations, that staff and volunteers are well managed and appropriately remunerated, that the Charity is financially well managed, has a sound business continuity plan and is resilient to change.

This year the Board said farewell to long-serving Trustee John Whitehorn, who retired after serving as a Trustee for 12 years and holding office as Treasurer and Company Secretary. We are indebted for his service and guidance. Likewise we would like to register our gratitude to Richard Killpack for his leadership as Chair and his diligent contribution for 9 years as Trustee. We continue to recruit new Trustees to add to the diversity and skillset of the Board.

STATEMENT OF INTERNAL CONTROL

Risk Management

The Trustees have given consideration to the major risks to which the Charity is exposed and are satisfied that there are measures in place to mitigate those risks. The Charity manages risk through the implementation of its risk policy and review of its risk register.

The Charity faces a range of operational risks and the key to successful risk management is to identify potential risks, the likelihood of them occurring and then obviate their impact. The Risk Register is a formal statement of the Charity's risk management strategy and how the impact of potential risks can be minimised. Identifying the risks is an important element of risk management and has been given detailed and careful consideration. Areas which have been covered in this process include:

**TRUSTEES' REPORT
for the year ended 31 March 2018**

-
- activities and services undertaken by the organisation
 - our objectives
 - targets and outputs required by funders and others
 - the operating structure
 - external factors (statutory obligations, relationships with funders)

The Charity's objectives, its internal organisation and the environment in which it operates are continually evolving and as a result, the risks it faces are not constant. Organisational success, derives in part, from successful risk taking and so the purpose of internal control is to help manage and control risk appropriately rather than to eliminate it.

We implement the following measures to minimise our inherent risks:

1. The Trustee Board recognises its role as the ultimate authority with regard to the governance of the organisation and the management team and staff recognise that they operate with delegated authority.
2. Effective appraisal of the Chief Executive and Management Team.
3. Internal management and supervisory controls which minimise risk of failing to deliver on existing grant agreements and contracts.
4. Staff awareness of sources of funding and the consequences arising from any failure to deliver services in line with grant agreements and contracts.
5. The effective use of probationary periods, staff supervision and HR policies to promptly identify and deal with issues of concern.
6. Regular case sheet checking, Independent File Reviews and training to ensure quality.
7. Regular review and analysis of statistics to ensure targets are met.
8. Maintain good relationships with funders to identify potential future funding problems and potential funding opportunities.
9. Ensure adequate financial reserves.
10. Monthly financial monitoring against annual budget.
11. Good communication between volunteers, staff, the Management Team and the Trustee Board.
12. Maintaining independence and political neutrality to avoid conflict of interests.

Information Assurance

The Trustee board approves the Charity's information assurance strategy, having identified the risk presented by the significant amounts of client data held in the bureau. An information assurance management team exists to ensure that the confidentiality, integrity and availability of all our sensitive data assets is maintained to a level which is consistent with the requirements of our clients, our funders and our strategic partners. The Charity aims to achieve an appropriate level of compliance to the General Data Protection Regulations, the Cabinet Office's Security Policy Framework and to industry best practice, as defined by the ISO 27000 series of standards.

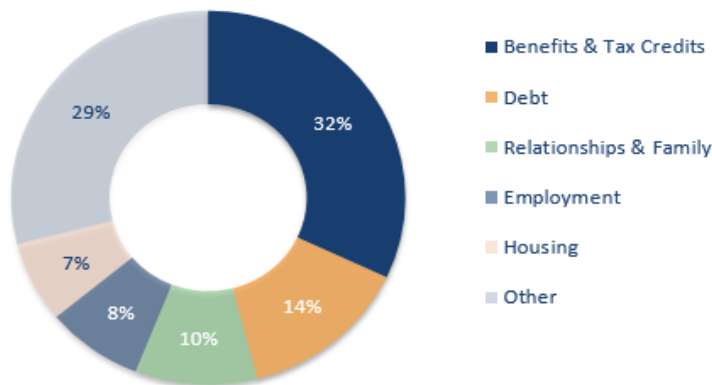
Quality and Compliance

Citizens Advice - Hart District Limited is a member of Citizens Advice, the national association for the Citizens Advice service. The Citizens Advice Membership Scheme requires member organisations to undergo an annual audit of organisational standards and quality of advice by Citizens Advice. The Charity was audited by a site visit in January 2018 and exceeded the standards required. Citizens Advice also confirmed it had attained an excellent equality rating and as a result the Charity continues to hold the Advice Quality Standards kite-mark.

**TRUSTEES' REPORT
for the year ended 31 March 2018**

DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

Across all contact channels, 2,293 clients were helped with a total of 7,488 advice issues. Whilst Hart is one of the least deprived local authorities in the UK, 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 and to have a low income. The top two areas of advice as shown in the diagram below were benefits (incl tax credits) and debt, accounting for over half of all advice issues dealt with.



Of all benefits cases seen, Personal Independence Payments and Employment Support Allowance claims were the most prevalent. Debt cases were in the main for store and credit cards, applications for debt relief orders and dealing with council tax arrears. In order to spot council tax debt earlier and to prevent escalation to enforcement agencies and bailiffs, we are working with Hart District Council to agree a council tax protocol.

We continue to support the local authority to prevent homelessness and this year in total we assisted 47 people who were threatened with homelessness and 18 who had become homeless. Both these initiatives demonstrate the close working and positive relationship that has been built between Hart District Council and Citizens Advice - Hart in order to support the most vulnerable in our district.

We work closely with Hart Food Bank which is part of The Trussell Trust network. This year we issued 240 vouchers helping 316 people with 3 days of emergency food supplies.

This year we extended our core advice service and provided help to alleviate fuel poverty, a service for the Nepalese community and we further developed our outreach work in recognition of the rural nature of our service area. We now have a regular advice service based at Odiham Cottage Hospital and we anticipate expanding our outreach work to include provision in Hook and Hartley Wintney.

We have continued to work in partnership with a number of agencies and organisations. Specifically we host a weekly Pension Wise service from our Yateley office as well supporting the provision of the Hampshire Macmillan Advice Service. In order to make the best use of our office space we continue to host the Heathlands mental health advice service and also provide accommodation to Hart Voluntary Action's 121 youth counselling service.

In anticipation of increased demand that Universal Credit full service roll out will bring, we are being supported by parish and town councils, county councillors as well as Hart District Council to build increased capacity for this important welfare reform which completes in November 2018. We are assisting clients to make and manage their online Universal Credit applications as well as providing help with money advice and personal budgeting.

**TRUSTEES' REPORT
for the year ended 31 March 2018**

We successfully secured funding from the Armed Forces Covenant to provide an advice service over the next 2 years to the families of serving armed forces personnel. As the lead agency of 'Joining Forces for Families', we will work with Rushmoor, Portsmouth and Hampshire Citizens Advice to deliver the project.

Our advice work is shown to improve the health and well-being of Hart's residents. A recent survey showed that after advice was given, the overall well-being of clients was meaningfully improved by making clients more decisive, more empowered to move their problems forward and less anxious. These results strengthen our ambition to work alongside health professionals to support them in resolving non-medical conditions which are more often linked to the impact of life's problems and challenges.

Along with the national Citizens Advice network we introduced a new case management system, 'Casebook', and reviewed our information assurance processes in readiness for the new GDPR legislation.

We continue to experience an increase in demand for advice by telephone, web-chat and email and this is now a core aspect of our advice service.

Our research and campaign work ensures that our clients' voices can be heard where we see a problem that needs to be fixed. This year we contributed to the national campaign to fix Universal Credit and with significant results. We will continue to ensure this welfare change is fit for purpose providing evidence of our local experience and working as a network to effect change.

In terms of value generated¹, for every £1 invested in our service we returned approximately £14.19 in value to people we helped and £15.79 in public value.

FINANCIAL REVIEW AND RESULTS

The Charity recorded a surplus of £9,936 for the year (2016-17: deficit of £14,210). General Advice recorded a surplus of £10,570 whilst Designated Funds recorded a deficit of £7,055. Restricted Funds reported a surplus of £6,421 that will be carried over for completion in 2018-19. The Board has approved a deficit budget for the current year in order to maintain the volume and breadth of services provided to clients and to invest in modernising the Charity's infrastructure.

The principal funding source for our core activities is a grant from Hart District Council that was maintained at £148,130 and was supplemented by smaller grants from other bodies. This grant covers 91% of our core advice costs and has remained at the same level over the past 7 years. As Hart District Council confirms the amount of its grant on an annual basis, we continue to raise funds from other sources to maintain our core provision. In the event of a reduction in the grant from Hart District Council, the Board would have to re-assess the Charity's capacity to provide on-going generalist advice.

Reserves at the year-end total £139,436, being £131,271 of Unrestricted Funds and £8,165 of Restricted Funds. Of the unrestricted funds £50,000 is designated as a closure contingency.

Investment Powers and Policy

The Trustees restrict the investment of funds to UK banks' deposits with a maximum holding of £85,000 per bank. Funds are deposited for a maximum of one year at prevailing rates of interest. The Board regularly reviews the Charity's investments.

Reserves Policy

The Trustees have agreed to maintain a closure reserve of £50,000 to cover two months operating expenditure and any requirements for redundancy and premises dilapidations costs.

¹ Source: Citizens Advice financial model 17-18

**TRUSTEES' REPORT
for the year ended 31 March 2018**

OUTLOOK AND FUTURE PLANS

Our strategic and business development plan identifies five key strategic priorities:

- 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

There are a number of external challenges on the horizon; Brexit and its impact on the rights of UK and European Union citizens, Universal Credit full service roll out, the impact of the Homelessness Prevention Act, new technology opportunities and a more rigorous information assurance framework. We are seeing a rising trend in the number of safeguarding cases, appeals for Personal Independence Payments and clients that present with mental health conditions. As a result we will seek out opportunities and funding to expand our provision to meet these needs. Our future sustainability will remain a priority given our core grant is granted on a year by year basis and at risk of local authority austerity measures.

Within the context of the above challenges, the Board is pleased with the efforts of staff and volunteers to deliver the best possible services. It believes that the Charity is well managed and would like to record its thanks for exceptional work undertaken by the skilled and committed staff and volunteers. According to a National Citizens Advice formula, the estimated value of the annual volunteer contribution to our service this year is £214,000.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Citizens Advice - Hart District Limited for the purposes of charity law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**TRUSTEES' REPORT
for the year ended 31 March 2018**

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the Trustees on 24th October 2018 and signed on their behalf by;

Roger Durdle
Chair

INDEPENDENT EXAMINER'S REPORT

I report on the Financial Statements of Citizens Advice – Hart District Limited (the Charity) for the year ended 31 March 2018 which are set out on pages 11 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 are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Date 24th October 2018

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STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account) for the year ended 31 March 2018

	General Advice	Designated Funds (note 2)	Total Unrestricted Funds	Restricted Funds (note 3a)	Total Funds	Funds 2017
Income:	£	£	£	£	£	£
Donations (note 4)	165,470	674	166,144	70,373	236,517	221,474
Income from other trading activities	5,225	-	5,225	-	5,225	2,685
Bank interest receivable	1,909	-	1,909	-	1,909	2,161
Total incoming resources	172,604	674	173,278	70,373	243,651	226,320
Expenditure on charitable activities: (note 5)						
Salaries	120,911	6,388	127,299	50,564	177,863	184,588
Staff and volunteers	7,646	54	7,700	2,846	10,546	13,146
Office	22,148	622	22,770	5,252	28,022	28,744
Premises	8,783	226	9,009	2,100	11,109	11,368
Governance	847	23	870	234	1,104	703
Grants given	26	-	26	510	536	41
Other costs	1,673	416	2,089	2,446	4,535	1,940
Total expenditure	162,034	7,729	169,763	63,952	233,715	240,530
Net Income/(expenditure) during the year	10,570	(7,055)	3,515	6,421	9,936	(14,210)
Transfer between funds	13,623	(13,623)	-	-	-	-
Total funds brought forward	57,078	70,678	127,756	1,744	129,500	143,710
Total funds carried forward	81,271	50,000	131,271	8,165	139,436	129,500

All income and expenditure derive from continuing activities.

The Statement of Financial Activities includes all of the gains and losses recognised in the two financial periods.

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BALANCE SHEET AT 31 MARCH 2018

	Unrestricted Funds	Restricted Funds	Total Funds	2017
	£	£	£	£
Fixed assets				
Tangible assets (note 6)	159	-	159	1,176
Current assets				
Debtors (note 7)	1,035	1,500	2,535	1,077
Cash at bank and in hand	141,126	59,865	200,991	184,800
Total current assets	142,161	61,365	203,526	185,877
Creditors falling due within one year (note 8)	11,049	35,200	46,249	39,553
Net current assets	131,112	26,165	157,277	146,324
Total assets less current liabilities	131,271	26,165	157,436	147,500
Creditors falling due beyond one year (note 9)	-	18,000	18,000	18,000
Net assets	131,271	8,165	139,436	129,500
Restricted funds	-	8,165	8,165	1,744
Unrestricted funds				
Designated funds	50,000	-	50,000	70,678
General reserves	81,271	-	81,271	57,078
Total unrestricted funds	131,271	-	131,271	127,756
Total funds	131,271	8,165	139,436	129,500

For the year ended 31 March 2018 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 24TH October 2018 and were signed on its behalf by Stephen Rowland (Treasurer).

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2018**

1. ACCOUNTING POLICIES

a) Basis of preparation

Citizens Advice - Hart District Limited is a company limited by guarantee in the United Kingdom. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the Charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied across all years.

b) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable and when the amounts are known with certainty and are measurable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when it becomes unconditionally entitled to the grant.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

c) Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to that category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

d) Fund accounting

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 in order 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.

Restricted funds represent grants and donations received which are subject to restrictions on their

**NOTES TO THE ACCOUNTS
for the year ended 31 March 2018 continued**

expenditure by the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

e) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets purchased which are under £1,000 are expensed in the Statement of Financial Activities.

Depreciation is provided at rates calculated to write off the cost less the estimated residual value at 33.33% on a straight line basis.

Tangible fixed assets purchased using restricted funds are depreciated at the rate of 100% in the year of purchase, assuming no residual value.

f) Debtors and creditors receivable

Debtors and creditors with no stated interest rate are recorded at transaction cost. Any losses arising from impairment are recognised in expenditure.

g) Cash at bank and in hand

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

h) 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 for that service.

The Charity operates a defined contribution pension plan for its employees. Contributions are expensed as they become payable.

i) Leases

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

j) Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these statements. The expected income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

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NOTES TO THE ACCOUNTS for the year ended 31 March 2018 continued

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.

	Hart Access to Advice Legacy	Channel Development	Closure Contingency	Total Designated Funds	Total Designated Funds 2017
	£	£	£	£	£
Income					
Donations	-	674	-	674	4,000
Total incoming resources	-	674	-	674	4,000
Expenditure on charitable activities:					
Salaries	925	5,463	-	6,388	7,008
Staff and volunteers	6	48	-	54	235
Office	88	534	-	622	793
Premises	25	201	-	226	222
Governance	3	20	-	23	16
Other costs	-	416	-	416	-
Total expenditure	1,047	6,682	-	7,729	8,274
Net income/(expenditure) during the year	(1,047)	(6,008)	-	(7,055)	(4,274)
Transfer between funds	(9,518)	(4,105)	-	(13,623)	50,000
Reconciliation of funds					
Total Funds brought forward	10,565	10,113	50,000	70,678	24,952
Total funds carried forward	-	-	50,000	50,000	70,678

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NOTES TO THE ACCOUNTS for the year ended 31 March 2018 continued

3. RESTRICTED FUNDS

(a) Statement of Financial Activities

	Outreach £	Hampshire Macmillan Cancer Advice Service £	Homeless- ness Prevention £	Emergency Rotary Fund £	Joining Forces £	Energy Best Deal Extra £	Emergency Fund Fleet Lions £	Total Restricted Funds £	Total Restricted Funds 2017 £
Income:									
Donations	9,300	26,085	18,000	-	12,488	3,000	1,500	70,373	54,826
Total incoming resources	9,300	26,085	18,000	-	12,488	3,000	1,500	70,373	54,826
Expenditure on charitable activities:									
Salaries	6,430	19,855	16,437	-	5,068	2,774	-	50,564	46,145
Staff and volunteers	354	2,068	123	-	264	37	-	2,846	2,665
Office	1,081	2,809	945	-	291	126	-	5,252	3,634
Premises	290	1,247	389	-	116	58	-	2,100	1,462
Governance	20	98	102	-	9	5	-	234	136
Grants given	-	-	-	42	-	-	468	510	41
Other costs	2	8	4	-	2,432	-	-	2,446	675
Total expenditure	8,177	26,085	18,000	42	8,180	3,000	468	63,952	54,758
Net income/(expenditure) during the year	1,123	-	-	(42)	4,308	-	1,032	6,421	68
Reconciliation of funds:									
Total funds brought forward	1,196	-	-	548	-	-	-	1,744	1,676
Total funds carried forward	2,319	-	-	506	4,308	-	1,032	8,165	1,744

Description of Funds services:

Outreach

Provision of advice services delivered outside of bureau offices either in partner locations or client homes.

Hampshire Macmillan Cancer Advice Service

Specialist support and advice services to people affected by cancer across Hampshire.

Homelessness Prevention

An advice service for people who may be at risk of eviction due to debt and to enable them to remain in their own home.

Joining Forces

Funding provided by the Armed Forces Covenant to develop services to the Nepali community in and around Fleet.

Energy Best Deal Extra

A central Citizens Advice fund to provide energy advice to those experiencing difficulty managing fuel payments

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NOTES TO THE ACCOUNTS for the year ended 31 March 2018 continued

Emergency Funds

Cash grants given to assist with emergency situations such as fuel debt, travel costs and equipment for housing.

3. RESTRICTED FUNDS

(b) Balance Sheet at 31 March 2018

	Outreach	Homeless- ness Prevention	Emergency Rotary Fund	Joining Forces	Energy Best Deal Extra	Emergency Fund Fleet Lions	Universal Credit	Total Restricted Funds	Total restricted Funds 2017
	£	£	£	£	£	£	£	£	£
Current assets									
Debtors	-	-	-	-	1,500	-	-	1,500	-
Cash at bank and in hand	2,319	36,000	506	4,308	(1,500)	1,032	17,200	59,865	37,676
Total current assets	2,319	36,000	506	4,308	-	1,032	17,200	61,365	37,676
Creditors falling due within one year	-	(18,000)	-	-	-	-	(17,200)	(35,200)	18,000
Total assets less total liabilities	2,319	18,000	506	4,308	-	1,032	-	26,165	19,676
Creditors falling due beyond one year	-	(18,000)	-	-	-	-	-	(18,000)	18,000
Net assets	2,319	-	506	4,308	-	1,032	-	8,165	1,676
Restricted funds	2,319	-	506	4,308	-	1,032	-	8,165	1,676

Citizens Advice - Hart District Limited

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NOTES TO THE ACCOUNTS for the year ended 31 March 2018 continued

4. DONATIONS		2017		2017	
GRANTS RECEIVED	£	£	GRANTS RECEIVED	£	£
Unrestricted funds:			Restricted funds:		
General advice			Hampshire Macmillan Cancer Advice Service		
Hart District Council	148,130	148,130	Macmillan Cancer Support	26,065	24,281
Healthwatch	8,081	7,875	Homelessness Prevention		
Pensionwise	425	-	Hart District Council	18,000	18,000
CCG Making Connections	2,633	4,433	Outreach		
Inclusion Hampshire	-	1,500	Yateley Town Council	5,800	5,000
Department of Work and Pensions	-	135	Fleet Town Council	-	5,000
Citizens Advice	1,767	102	Odiham Parish Council	1,500	1,500
Elvetham Heath Parish Council	1,500	-	Hampshire County Council	2,000	-
Hampshire Police and Crime Commissioner	2,500	-	Total Outreach	9,300	11,500
Total general advice grants	165,036	162,175	Joining Forces		
Designated funds			Energy Best Deal Extra		
Channel development			Citizens Advice		
Citizens Advice Hampshire	-	4,000	Citizens Advice	12,488	-
Citizens Advice	674	-	Young Homeless		
Total designated fund grants	674	4,000	Hart Rotary	-	500
Total unrestricted funds grants			Emergency Fund		
Total unrestricted funds grants	165,710	166,175	Fleet Lions	1,500	-
Donations from clients			Refreshers' Fair		
General advice	434	473	Hart District Council	-	175
			Hitting the Cold Spots		
			Total restricted funds grants		
				70,353	54,806
			Donations from clients		
			Macmillan Cancer Support		
				20	20
<hr/>			<hr/>		
Total unrestricted fund donations	166,144	166,648	Total restricted fund donations	70,373	54,826
<hr/>			<hr/>		
Total donations	236,517	221,474			

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NOTES TO THE ACCOUNTS for the year ended 31 March 2018 continued

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 activity.

	Direct Costs	Support Costs	Total Cost	2017
	£	£	£	£
Salaries				
Salaries	115,000	45,168	160,168	166,478
Employers national insurance	8,284	3,929	12,213	11,343
Pension contributions	4,435	1,047	5,482	6,767
Total	127,719	50,144	177,863	184,588
Staff and Volunteers				
Recruitment	-	-	-	945
Subsistence and refreshments	33	2,150	2,183	3,878
Training	1,202	447	1,649	1,970
Travel	5,795	826	6,621	5,973
Other	93	-	93	380
Total	7,123	3,423	10,546	13,146
Office				
IT equipment support & development	-	8,995	8,995	5,479
Office equipment expense	-	1,073	1,073	1,973
Depreciation of equipment (note 6)	-	1,017	1,017	2,508
Insurance	-	1,068	1,068	948
Postage	-	259	259	644
Printing and stationery	-	3,578	3,578	2,845
Reference materials & subscriptions	-	3,780	3,780	5,621
Telephone and communication	-	8,012	8,012	7,166
Pension management	-	240	240	1,560
Total	-	28,022	28,022	28,744
Premises				
Heat light and water	-	5,455	5,455	5,180
Property insurance	-	1,060	1,060	1,362
Cleaning repairs and maintenance	-	4,594	4,594	4,826
Total	-	11,109	11,109	11,368
Other Costs				
Product development	-	-	-	270
Publicity and promotion	-	-	-	818
Professional charges	-	989	989	649
Bank charges	-	178	178	168
Other	-	3,368	3,368	35
Total	-	4,535	4,535	1,940
Grants given	536	-	536	41
Governance				
Insurance	-	115	115	113
Legal charges	-	414	414	47
Trustee expenses	-	-	-	32
Annual General Meeting expenses	-	575	575	511
Total	-	1,104	1,104	703
Total Expenditure	135,378	98,337	233,715	240,530

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NOTES TO THE ACCOUNTS for the year ended 31 March 2018 continued

6. FIXED ASSETS	1 April 2017	Additions	Disposals	Depreciation	31 March 2018
	£	£	£	£	£
Cost					
Office Equipment	7,524	-	-	-	7,524
Self-help kiosks	18,684	-	-	-	18,684
Total Cost	26,208	-	-	-	26,208
Depreciation					
Office Equipment	6,348	-	-	1,017	7,365
Self-help kiosks	18,684	-	-	-	18,684
Total Depreciation	25,032	-	-	1,017	26,049
Net Book Value	1,176	-	-	1,017	159

7. DEBTORS	2017
	£
Accrued income	2,535
Prepayments	-
Total	2,535

8. CREDITORS FALLING DUE WITHIN ONE YEAR	2017
	£
Amounts Due	11,049
Deferred Income	9,065
-Homelessness Prevention Fund	18,000
- Universal Credit Fund	17,200
-Joining Forces Fund	-
Deferred Income Total	35,200
Total	46,249

9. CREDITORS FALLING DUE BEYOND ONE YEAR	2017
	£
Deferred Income	18,000
Homelessness Prevention Fund	18,000

Deferred Income is grants received for services to be carried out in 2018-19 and 2019-20.

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NOTES TO THE ACCOUNTS for the year ended 31 March 2018 continued

10. PENSIONS

The Charity operates a defined contribution personal pension plan. The assets of the plan are held separately from those of the Charity in an independently administered fund. The employer contributes 5% of salary to this plan. The pension cost charge represents contributions payable by the Charity to the plan and amounted to £5,482 for the year. At the year-end there were no unpaid contributions.