

**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 2019**

**Citizens Advice - Hart District Limited**

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**TRUSTEES' REPORT  
for the year ended 31 March 2019**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES' AND ADVISERS FOR YEAR ENDED 31 MARCH 2019**

The trustees, who are also the directors of the charity, are pleased to present their annual report and financial statements for the year ended 31 March 2019.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**Trustees**

Roger Durdle (Chair)

Martin Stern (Vice Chair)

Naomi Coxwell

Martin Earwicker

Anthony Elliott (appointed 16.11.18)

Martin Higgins (resigned 24.04.19)

Jonathan Killeen (appointed 16.11.18)

Kulwant Lit

Xuan Ly (appointed 16.11.18)

Stephen Rowland (Treasurer and Company Secretary)

Geoffrey Smith

Graham Yule (appointed 24.07.19)

**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 until March 2019)

**Bankers**

Lloyds Bank

Aldermore Bank

United Trust Bank

Virgin Money

# Citizens Advice - Hart District Limited

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## External Examiner

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

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity was formed as a company limited by guarantee on 16<sup>th</sup> March 2006 (Company Number: 5746008). The full name of the charity Citizens Advice – Hart District Limited was registered with the Charity Commission on 18<sup>th</sup> April 2006 (charity Number: 1113777). It is governed by its Memorandum and Articles of Association incorporated 16<sup>th</sup> March 2006 as amended on 28<sup>th</sup> March 2018.

### Recruitment and appointment of trustees

The charity is governed through a trustee board. Trustees who have held office during the year are listed on page 3. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees.

Following an objective recruitment process in accordance with its adopted policy Trustees are elected to the Board for a three-year period and shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected.

The board has powers to co-opt Trustees provided that on appointment the total number of co-opted Trustees does not exceed one third of the total number of Trustees. All co-opted Trustees shall retire from office at the third annual general meeting following the meeting of the Trustee Board at which they were appointed but may then be elected or reappointed.

A Chief Officer is appointed by the Trustees to manage the Charity and has delegated authority.

### Trustee induction and training

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.

## 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. Identifying the risks is an important element of risk management and has been given detailed and careful consideration. The Trustees always undertake appropriate due diligence and seek appropriate professional advice when taking major decisions.

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

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appropriately, rather than to eliminate it completely.

The following risk categories are included in the risk register and risk reporting:

Governance and Compliance

Operational Risk

Financial Risk

Reputational Risk

People Risk

Our Business Continuity Plan details how we will handle significant risks that could cause disruption to our normal services and which have the potential for significant impact on our organisation's business stability.

### **Information Assurance**

The local Citizens Advice trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The local Citizens Advice hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018.

### **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**

The trustees who have served during the year can be seen on page 3.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

## **OBJECTIVES AND ACTIVITIES**

### **Objects**

The charity's purposes, as set out in the objects contained in the Company's Memorandum of Association, are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Hart District and surrounding areas.

The charity's objects are defined as above. Our mission, vision, purpose and values will be our guiding principles.

### **Our Vision**

We give people the knowledge and confidence they need to find their way forward - whoever they are, and whatever their problem.

## Our Mission

We do this by providing free, impartial, independent and confidential advice

## Our Purpose

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

## Ensuring our work delivers our aims

In a fast changing world we need to constantly evaluate and evolve the way we deliver our service and be responsive to external changes that affect our clients and stakeholders. We review our aims, objectives and activities each year. In carrying out the review we are ensuring that that our aims, objectives and activities are in line with our stated purpose.

## HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

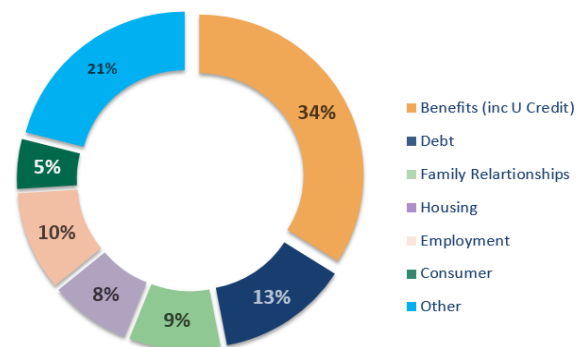
Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The board of trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

## DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS

We helped 2,779 clients during the year dealing with 7,703 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 on a low income. The type of advice issues we dealt with were broadly similar to previous years - that is benefits, debt, employment, relationships, housing and consumer issues. These categories accounted for 79% of total issues we dealt with.

Of all benefits cases, Personal Independence Payments and Employment Support Allowance claims remain the most prevalent. Debt cases centred on 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 in the process of agreeing a council tax protocol with our local authority. This will provide a framework for closer working relationship between our service and the revenue and benefits team at Hart District Council.

Advice Issues 2018-19



We continue to support the local authority to prevent homelessness and this year of the 382 clients helped with housing issues, 114 related to those in the private rental sector, the biggest issue being repairs and maintenance of the rented property. These statistics belie a growing problem whereby tenants are reluctant to complain about the state of their accommodation fearing they will be served with a section 21 eviction notice as reprisal. This trend was spotted by Citizens Advice and as a result of its campaigning work, new legislation is being proposed to limit 'no fault' eviction notices, thereby giving

tenants much more security.

This year Universal Credit full service rolled out in Hart District. This benefit replaced 6 legacy benefits for new claimants and those with a change of circumstance. Thanks to support from a number of town and parish councils, the local authority and county councillors, we were able to increase our capacity to help claimants with their initial online claim and to assist those facing financial difficulties as they waited up to 5-6 weeks for their first Universal Credit payment. Over this year we helped 229 clients with issues around Universal Credit and the number of issues connected with this welfare benefit continues to rise. We will continue to offer assistance to claimants as part of the Citizens Advice 'Help to Claim' Service .

This year we also launched a brand new advice service for armed forces families. 'Joining Forces for Families' provides a neutral and confidential advice service to families connected with RAF Odiham, The Aldershot Garrison and Her Majesty's Naval Bases in Portsmouth. The service is funded by Armed Forces Covenant until 2020 and is delivered in partnership with Citizens Advice colleagues in Rushmoor and Portsmouth.

To make our services more accessible, we have continued to extend our outreach provision. As a result, we not only provide a regular service at Odiham Cottage Hospital but with its help we have expanded to include a new service at the Life Church in Hook and the Whitewater Surgery in Hartley Wintney .

Due to the rising demand from clients wishing to engage with us by other means than face to face, we have had to increase our capacity on other channels. Of all clients helped, approximately a third were dealt with by phone, email or online web-chat. The need to engage with clients using all channels will remain a key focus for us in our future plans. As our core funding is not sufficient to meet this rising demand, we will either need to find new funding or use current resources differently.

As a result of our partnership with Fleet Lions who encouraged residents to donate their winter fuel allowance, we helped 24 people In Hart District who sought our assistance to tackle their fuel debt. This project enabled the most vulnerable to continue to enjoy the basic necessities of heat, lighting and fuel for cooking that we all take for granted. Other vulnerable clients were helped with small emergency grants recommended by us and made possible by a grant from the Fleet, Crondall and Church Crookham Welfare Trust.

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 in addition to contributing evidence about housing issues, we contributed to the on-going national campaign to fix Universal Credit and participated in national scams awareness and other consumer campaigns.

In terms of public value, for every £1 invested in our core service we returned approximately £13.62<sup>1</sup>. This represented almost £4 million in public value including financial outcomes for the people we helped.

### **Contribution of Volunteers and Paid Staff**

The charity success could not have been achieved without the hard work and dedication of volunteers and staff. The trustee board and senior management team recognise the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. According to a National Citizens Advice formula, the estimated value of the annual volunteer contribution to our service this year is estimated at £245,536.

### **FINANCIAL REVIEW AND RESULTS**

The Charity recorded a surplus of £49,908 for the year (2017-18: surplus of £9,936). General Advice recorded a surplus of £7,573 whilst Restricted Funds reported a surplus of £42,335 that will be carried over for completion in 2019-20 and subsequently. The Board has approved a deficit budget for the

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<sup>1</sup> Citizens Advice Financial Model 2018-2019 – excluding funding for Joining Forces for Families

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current year both in order to maintain the volume and breadth of services provided to clients and as a result of the Restricted Fund surplus carried forward.

The principal funding source for our core activities is a grant from Hart District Council which was maintained at £148,130. This grant does not fully cover our general advice service costs and we therefore continue to raise funds from other sources to maintain our core provision - however sources of unrestricted funding are very limited. In the event of a reduction of 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 £189,344, being £138,844 of Unrestricted Funds and £50,500 of Restricted Funds. Of the unrestricted funds £77,589 are designated reserves.

### **Investment Powers and Policy**

The Trustees restrict the investment of funds to UK banks' deposits where 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 believe that the bureau should hold financial reserves in order to ensure that the charity is able to meet its statutory and contractual obligations, to provide temporary financial assistance for projects that are awaiting funding from other organisations and to take advantage of opportunities that will benefit the charity and the community it serves.

The level of reserves is to be set at 3 months anticipated unrestricted operating costs plus closure costs (statutory redundancy, payments in lieu of notice and £2,500 for dilapidations). An Operational Cost Reserve (£44,524) and a Closure Cost Reserve (£23,065) have been established for these purposes.

In addition, the Trustees have established an IT Equipment and Development Reserve (£10,000) to ensure that there are sufficient funds available to continue to upgrade office/IT equipment and IT systems.

### **OUTLOOK AND FUTURE PLANS**

Our three year 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

In reviewing the main external challenges, we concluded that those affecting our service the most included Brexit's consequence on the rights of UK and European Union citizens and our economy, Universal Credit roll out, the impact of new technology on the way clients wish to engage with us and the pressure on funding to maintain our general service. Our future sustainability will remain a priority given our local authority grant has remained static for 8 years and is only granted on a year by year basis. This inevitably places limitations on our ability to forward plan and develop the service.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees and directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable legislation and regulations.



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

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explored in the financial statements;
- 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 and directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enables them to ensure that the financial statements comply with the Companies Act. As a result of an administrative error, the documentation supporting the allocation of payroll costs is no longer available.

The trustees and directors are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and that, where appropriate the trustees and directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

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

Approved by the trustees of the charity on 23rd October, 2019 and signed on its behalf by;

Roger Durdle  
Chair

## **INDEPENDENT EXAMINER'S REPORT**

I report on the accounts of the company for the year ended 31 March 2019 which are set out on pages 11 to 26.

### **Respective responsibilities of Trustees and Examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Management Accountants.

Having satisfied myself that the charity is not required to be audited under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice have not been met or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Date 23rd October, 2019

# Citizens Advice - Hart District Limited

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## SUMMARY OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) for the year ended 31 March 2019

	General Advice	Designated Funds (note 2)	Restricted Funds (note 3a)	Total Funds	Total Funds 2018
Income	£	£	£	£	£
Donations	198,273	-	63,934	62,207	71,781
Income from trading activities	6,873	-	-	6,873	5,225
Bank interest receivable	2,150	-	-	2,150	1,909
<b>Total incoming resources</b>	<b>207,296</b>	<b>-</b>	<b>63,934</b>	<b>71,230</b>	<b>78,915</b>
<b>Expenditure on Charitable Activities</b>					
Salaries	12,455	-	85,459	97,914	77,863
Staff and volunteers	3,445	-	3,167	6,612	10,546
Office	26,736	-	6,315	33,051	28,022
Premises	4,615	-	1,638	4,253	4,373
Governance	1,305	-	225	1,530	1,104
Grants given	-	-	4,144	4,144	536
Other costs	1,167	-	20,651	21,818	24,535
<b>Total expenditure</b>	<b>199,723</b>	<b>-</b>	<b>21,599</b>	<b>21,322</b>	<b>268,979</b>
<b>Total income/(expenditure) during the year</b>	<b>7,573</b>	<b>-</b>	<b>42,335</b>	<b>49,908</b>	<b>9,936</b>
Transfer between funds	(27,589)	27,589	-	-	-
Total funds brought forward	81,271	50,000	8,165	39,436	129,500
<b>Total funds carried forward</b>	<b>61,255</b>	<b>77,589</b>	<b>50,500</b>	<b>89,344</b>	<b>139,436</b>

All income and expenditure derive from continuing activities.

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

The comparative figures now reflect as income and expenditure the estimated rental value for the properties occupied rent free by the Company.

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## BALANCE SHEET AT 31 MARCH 2019

	Notes	Unrestricted Funds	Restricted Funds (note 3)	Total Funds	Total Funds 2018
	£	£	£	£	£
<b>Fixed Assets</b>					
Tangible Assets	6	-	-		159
<b>Current Assets</b>					
Debtors	7	1,609	3,159	4,768	2,535
Cash at bank and in hand		38,572	101,547	140,119	200,991
<b>Total Current Assets</b>		<b>50,181</b>	<b>104,706</b>	<b>154,887</b>	<b>203,526</b>
Creditors falling due within one year	8	1,337	54,206	55,543	46,249
<b>Net Current Assets</b>		<b>38,844</b>	<b>50,500</b>	<b>89,344</b>	<b>157,277</b>
Creditors falling due after one year	9	-	-		18,000
<b>Net Assets</b>		<b>38,844</b>	<b>50,500</b>	<b>89,344</b>	<b>139,436</b>
<b>Restricted Funds</b>		-	50,500	50,500	38,165
<b>Unrestricted Funds</b>					
Designated Funds		7,589	-	7,589	50,000
General Reserves		1,255	-	1,255	81,271
<b>Total Unrestricted Funds</b>		<b>8,844</b>	<b>-</b>	<b>8,844</b>	<b>131,271</b>
<b>Total Funds</b>		<b>38,844</b>	<b>50,500</b>	<b>89,344</b>	<b>139,436</b>

For the year ended 31 March 2019 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 23rd October 2019 and were signed on its behalf by Stephen Rowland (Treasurer).

**NOTES TO THE ACCOUNTS  
for the year ended 31 March 2019**

**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.

**NOTES TO THE ACCOUNTS  
for the year ended 31 March 2019 continued**

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 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.

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## **NOTES TO THE ACCOUNTS for the year ended 31 March 2019 continued**

### **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 the 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 2019 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.

Income	Operational Cost Reserve £	IT & Equipment & Development Reserve £	Closure Contingency £	Total Designated Funds £	Total Funds 2018 £
Donations	£ -	£ -	£ -	£ -	£ 674
<b>Total incoming resources</b>	£ -	£ -	£ -	£ -	£ 674
<b>Expenditure on Charitable Activities</b>					
Salaries	£ -	£ -	£ -	£ -	£ 6,388
Staff and volunteers	£ -	£ -	£ -	£ -	£ 54
Office	£ -	£ -	£ -	£ -	£ 622
Premises	£ -	£ -	£ -	£ -	£ 226
Governance	£ -	£ -	£ -	£ -	£ -
Grants given	£ -	£ -	£ -	£ -	£ 23
Other costs	£ -	£ -	£ -	£ -	£ 416
<b>Total expenditure</b>	£ -	£ -	£ -	£ -	£ 7,229
<b>Total income/(expenditure) during the year</b>	£ -	£ -	£ -	£ -	£ (7,055)
Transfer between funds	£ 4,524	£ 10,000	£ (26,935)	£ 27,589	£ (13,623)
<b>Total funds brought forward</b>	£ -	£ -	£ 50,000	£ 50,000	£ 70,678
<b>Total funds carried forward</b>	£ 4,524	£ 10,000	£ 23,065	£ 77,589	£ 50,000



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## NOTES TO THE ACCOUNTS for the year ended 31 March 2019 continued

### 3. RESTRICTED FUNDS

#### (a) Statement of Financial Activities

	Hampshire						Energy	
	Macmillan						Best Deal	Sub
	Cancer Service	Families in Stress	Homelessness Prevention	Universal Credit	Joining Forces	Outreach	Extra	Total
	£	£	£	£	£	£	£	£
<b>Income</b>								
Donations	25,311	68,017	18,000	9,379		6,500	5,409	152,616
Income from trading activities								
Bank interest receivable								
<b>Total incoming resources</b>	<b>25,311</b>	<b>68,017</b>	<b>18,000</b>	<b>9,379</b>		<b>6,500</b>	<b>5,409</b>	<b>152,616</b>
<b>Expenditure on Charitable Activities</b>								
Salaries	3,068	1,943	6,264	10,796		6,675	5,219	33,965
Staff and volunteers	88	1,174	65	77		53	10	1,667
Office	536	799	1,116	2,016		637	34	6,238
Premises	711		397	24		50	10	6,622
Governance	95		2	8		9	6	20
Grants given								
Other costs	13	20,621	6	6		6		20,650
<b>Total expenditure</b>	<b>5,311</b>	<b>24,537</b>	<b>18,000</b>	<b>3,966</b>		<b>7,639</b>	<b>5,409</b>	<b>14,862</b>
<b>Total income/(expenditure) during the year</b>		<b>23,480</b>		<b>5,413</b>		<b>1,139</b>		<b>17,754</b>
Total funds brought forward					2,308	2,319		6,627
<b>Total funds carried forward</b>		<b>23,480</b>		<b>5,413</b>	<b>2,308</b>	<b>1,180</b>		<b>14,381</b>

# Citizens Advice - Hart District Limited

A company limited by guarantee

## NOTES TO THE ACCOUNTS for the year ended 31 March 2019 continued

	Emergency					Sub Total	Total Funds	Total 2018
	Advice Line	Help To Claim	Emergency Fund Fleet/Lions	Fleet/ Crookham/ Crandall	Emergency Rotary Fund			
	£	£	£	£	£	£	£	£
<b>Income</b>								
Donations	5,000	22,818	1,000	500		52,616	63,934	20,373
Income from trading activities								
Bank interest receivable								
<b>Total incoming resources</b>	<b>5,000</b>	<b>22,818</b>	<b>1,000</b>	<b>500</b>	<b></b>	<b>52,616</b>	<b>63,934</b>	<b>20,373</b>
<b>Expenditure on Charitable Activities</b>								
Salaries		11,494				3,965	5,459	5,564
Staff and volunteers						3,167	3,167	2,846
Office	62	916				238	5,316	2,252
Premises		16				622	1,638	2,100
Governance						220	225	234
Grants given			-	68			68	510
Other costs	-		24		2	0,650	4,726	2,446
<b>Total expenditure</b>	<b>62</b>	<b>11,431</b>	<b>24</b>	<b>68</b>	<b>2</b>	<b>14,862</b>	<b>21,599</b>	<b>8,952</b>
<b>Total income/(expenditure) during the year</b>	<b>4,838</b>	<b>11,387</b>	<b>-1,024</b>	<b>432</b>	<b>-2</b>	<b>37,754</b>	<b>42,335</b>	<b>11,421</b>
Total funds brought forward			32		6	627	3,165	1,744
<b>Total funds carried forward</b>	<b>4,838</b>	<b>11,387</b>	<b></b>	<b>32</b>	<b>54</b>	<b>4,381</b>	<b>5,500</b>	<b>2,165</b>

### Description of Funds services:

#### Hampshire Macmillan Cancer Advice Service

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

#### Families in Stress

An advice service to Armed Forces families funded by the Armed Forces Covenant Trust.

#### 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.

# **Citizens Advice - Hart District Limited**

A company limited by guarantee

## **NOTES TO THE ACCOUNTS for the year ended 31 March 2019 continued**

### **Universal Credit**

Provides personal budgeting and assisted digital support to claimants when they apply for full service Universal Credit benefit.

### **Joining Forces**

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

### **Outreach**

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

### **Energy Best Deal Extra**

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

### **Advice Line**

Provides self-help information to clients seeking advice by telephone.

### **Help to Claim**

A Citizens Advice national service commissioned by the Department for Work & Pensions to help claimants make a Universal Credit application and provide support up to the first payment.

### **Emergency Funds**

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

# Citizens Advice - Hart District Limited

A company limited by guarantee

## NOTES TO THE ACCOUNTS for the year ended 31 March 2019 continued

### 3. RESTRICTED FUNDS

#### (b) Balance Sheet at 31 March 2018

	Notes	Homelessness Prevention	Families in Stress	Universal Credit	Joining Forces	Outreach	Advice Line	Sub Total
	£	£	£	£	£	£	£	£
<b>Current Assets</b>								
Debtors	(1)	-	-	-	-	-	-	-
Cash at bank and in hand		8,000	9,686	5,413	308	1,180	838	23,425
<b>Total Current Assets</b>		<b>8,000</b>	<b>9,686</b>	<b>5,413</b>	<b>308</b>	<b>1,180</b>	<b>838</b>	<b>23,425</b>
<b>Current Liabilities</b>								
Creditors falling due within one year	(1)	8,000	6,206	-	-	-	-	14,206
<b>Net Current Assets</b>		<b>-</b>	<b>3,480</b>	<b>5,413</b>	<b>308</b>	<b>1,180</b>	<b>838</b>	<b>9,219</b>
<b>Non-current Liabilities</b>								
Creditors falling due after one year	9	-	-	-	-	-	-	-
<b>Net Assets</b>		<b>-</b>	<b>3,480</b>	<b>5,413</b>	<b>308</b>	<b>1,180</b>	<b>838</b>	<b>9,219</b>
<b>Restricted Funds</b>		<b>-</b>	<b>3,480</b>	<b>5,413</b>	<b>308</b>	<b>1,180</b>	<b>838</b>	<b>9,219</b>

# Citizens Advice - Hart District Limited

A company limited by guarantee

## NOTES TO THE ACCOUNTS for the year ended 31 March 2019 continued

### 3. RESTRICTED FUNDS

#### (b) Balance Sheet at 31 March 2018 continued

	Notes	Help to Claim	Energy Best Deal Extra	Emergency Fund Fleet/Lions	Emergency Fund Fleet/Crookham/Crondall	Emergency Rotary Fund	Sub Total	Total Funds	Total 2018
	£	£	£	£	£	£	£	£	
<b>Current Assets</b>									
Debtors			159					159	500
Cash at bank and in hand		87	(3,159)		32	54	103,425	1,547	9,865
<b>Total Current Assets</b>		<b>87</b>			<b>32</b>	<b>54</b>	<b>103,425</b>	<b>14,706</b>	<b>11,365</b>
<b>Current Liabilities</b>									
Creditors falling due within one year							4,206	4,206	5,200
<b>Net Current Assets</b>		<b>87</b>			<b>32</b>	<b>54</b>	<b>99,219</b>	<b>10,500</b>	<b>6,165</b>
<b>Non-current Liabilities</b>									
Creditors falling due after one year	9								8,000
<b>Net Assets</b>		<b>87</b>			<b>32</b>	<b>54</b>	<b>99,219</b>	<b>10,500</b>	<b>6,165</b>
<b>Restricted Funds</b>		<b>87</b>			<b>32</b>	<b>54</b>	<b>99,219</b>	<b>10,500</b>	<b>6,165</b>

# Citizens Advice - Hart District Limited

A company limited by guarantee

## NOTES TO THE ACCOUNTS for the year ended 31 March 2019 continued

### 4. DONATIONS

#### GRANTS RECEIVED

	2018	
	£	£
<b>Unrestricted Funds</b>		
<b>General Advice</b>		
Hart District Council	48,130	48,130
Hart District Council (Rent)	35,264	35,264
Healthwatch	6,975	8,081
Pensionwise	1,125	425
Citizens Advice Hampshire	1,450	-
CCG Making Connections	-	633
Citizens Advice	2,419	1,767
Elvetham Heath Parish Council	-	1,500
Hampshire Police and Crime Commissioner	2,500	2,500
<b>Total General Advice grants</b>	<b>97,863</b>	<b>100,300</b>
<b>Designated Funds</b>		
<b>Channel Development</b>		
Citizens Advice	-	674
<b>Total Unrestricted Funds grants</b>	<b>97,863</b>	<b>100,974</b>
<b>Donations From Clients</b>		
<b>General Advice</b>	410	434
<b>Total Unrestricted Fund Donations</b>	<b>98,273</b>	<b>101,408</b>

#### Restricted Funds

<b>Universal Credit</b>		
Blackwater & Hawley Parish Council	1,000	-
Hartley Wintney Parish Council	3,000	-
Hook Parish Council	3,000	-
Church Crookham Parish Council	3,000	-
Elvetham Heath Parish Council	1,500	-
Hampshire County Council	2,600	-
Fleet Town Council	3,500	-
Yateley Town Council	2,700	-
Hart District Council	4,079	-
<b>Total Universal Credit</b>	<b>29,379</b>	<b>-</b>

<b>Total Donations</b>	<b>162,207</b>	<b>171,781</b>
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#### GRANTS RECEIVED

	2018	
	£	£
<b>Restricted Funds continued</b>		
<b>Hampshire Macmillan Cancer Service</b>		
Macmillan Cancer Support	25,311	26,065
<b>Homelessness Prevention</b>		
Hart District Council	8,000	8,000
<b>Outreach</b>		
Yateley Town Council	-	5,800
Odiham Parish Council	1,500	1,500
Odiham Cottage Hospital	5,000	-
Hampshire County Council	-	2,000
<b>Total Outreach</b>	<b>6,500</b>	<b>9,300</b>
<b>Joining Forces</b>		
The Armed Forces Covenant	-	2,488
<b>Energy Best Deal Extra</b>		
Citizens Advice	5,409	3,000
<b>Emergency Fund</b>		
Fleet Lions	3,000	1,500
Fleet, Crookham and Rondall Parish Councils	500	-
<b>Total Emergency Fund</b>	<b>3,500</b>	<b>1,500</b>
<b>Advice Line</b>		
Yateley Town Council	5,000	-
<b>Families In Stress</b>		
The Armed Forces Covenant	8,017	-
<b>Help to Claim</b>		
Citizens Advice	2,818	-
<b>Total Restricted Fund grants</b>	<b>63,934</b>	<b>40,353</b>
<b>Donations From Clients</b>		
Hampshire Macmillan Citizens Advice Service	-	20
<b>Total Restricted Fund Donations</b>	<b>63,934</b>	<b>40,373</b>

# Citizens Advice - Hart District Limited

A company limited by guarantee

## NOTES TO THE ACCOUNTS for the year ended 31 March 2019 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 spend on each fund activity.

	Direct Costs £	Support Costs £	Total Costs £	2018 £
<b>Salaries</b>				
Salaries	140,571	38,654	179,225	160,168
Employers National Insurance	9,145	3,241	12,386	12,213
Defined Contribution Pension Contributions	5,740	563	6,303	5,482
<b>Total</b>	<b>155,456</b>	<b>42,458</b>	<b>197,914</b>	<b>177,863</b>
<b>Staff and Volunteer Support</b>				
Recruitment	3	48	51	-
Subsistence and Refreshments	731	1,468	2,199	2,183
Training	2,001	7	2,008	1,649
Travel	6,438	-	6,438	6,620
Other	5,916	-	5,916	93
<b>Total</b>	<b>15,089</b>	<b>1,523</b>	<b>16,612</b>	<b>10,545</b>
<b>Office Services</b>				
IT Equipment Support and Development	-	4,554	4,554	8,995
Office Equipment Expense	-	1,238	1,238	1,073
Depreciation of equipment	-	159	159	1,017
Insurance	-	1,068	1,068	1,068
Postage	-	448	448	259
Printing and Stationery	-	4,465	4,465	3,578
Reference Materials and Subscriptions	-	3,957	3,957	3,780
Telephone and Communication	-	6,730	6,730	8,011
Pension Management Fees	-	277	277	240
Other	-	155	155	-
<b>Total</b>	<b>-</b>	<b>33,051</b>	<b>33,051</b>	<b>28,021</b>
<b>Premises Maintenance and Occupancy</b>				
Rent	-	35,264	35,264	35,264
Heat, Light and Water	-	6,633	6,633	5,456
Property Insurance	-	1,190	1,190	1,060
Cleaning, Repairs and Maintenance	-	3,166	3,166	4,594
<b>Total</b>	<b>-</b>	<b>46,253</b>	<b>46,253</b>	<b>46,374</b>
<b>Other Costs</b>				
Publicity and Promotion	-	50	50	-
Professional Charges	-	901	901	989
Bank Charges	-	155	155	178
Partner Payments	-	19,363	19,363	3,254
Other	-	34	34	113
<b>Total</b>	<b>-</b>	<b>20,503</b>	<b>20,503</b>	<b>4,534</b>
<b>Grants Given</b>	<b>5,459</b>	<b>-</b>	<b>5,459</b>	<b>536</b>
<b>Governance</b>				
Insurance	-	153	153	115
Legal Charges	-	498	498	414
Trustees' Expenses	-	206	206	-
Annual General Meeting Expenses	-	620	620	577
Other	-	53	53	-
<b>Total</b>	<b>-</b>	<b>1,530</b>	<b>1,530</b>	<b>1,106</b>
<b>Total Expenditure</b>	<b>176,004</b>	<b>145,318</b>	<b>321,322</b>	<b>268,979</b>

**NOTES TO THE ACCOUNTS  
for the year ended 31 March 2019 continued**

No employee received employee benefits (excluding employer pension costs) in excess of £60,000.

The total amount of employee benefits received by key management personnel is £93,215 (2018: £90,895). The charitable company considers its key management personnel to be the Chief Officer, Operations Manager and Advice Service Manager.

Other Staff and Volunteer Support Costs include £5,860 of employee termination costs.

None of the Trustees have received any remuneration or received any other benefits from any employment with the Charity.

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

**6. FIXED ASSETS**

	<b>1 April 2018</b>	<b>Additions</b>	<b>Disposals</b>	<b>Depreciation</b>	<b>31 March 2019</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	7,365	-	-	-	7,365
Self-help kiosks	18,684	-	-	159	18,684
<b>Total Depreciation</b>	<b>26,049</b>	<b>-</b>	<b>-</b>	<b>159</b>	<b>26,049</b>
<b>Net Book Value</b>	<b>159</b>	<b>-</b>	<b>-</b>	<b>159</b>	<b>-</b>



# Citizens Advice - Hart District Limited

A company limited by guarantee

## NOTES TO THE ACCOUNTS for the year ended 31 March 2019 continued

7. DEBTORS	2018	
	£	£
Accrued income	3,825	2,535
Prepayments	10,943	-
<b>Total</b>	<b>14,768</b>	<b>2,535</b>

8. CREDITORS FALLING DUE WITHIN ONE YEAR	2018	
	£	£
Amounts Due	11,336	11,049
Deferred Income		
- Homelessness Prevention Fund	18,000	18,000
- Universal Credit Fund	-	17,200
- Families In Stress Fund	36,207	-
<b>Deferred Income Total</b>	<b>54,207</b>	<b>35,200</b>
<b>Total</b>	<b>65,543</b>	<b>46,249</b>

9. CREDITORS FALLING DUE BEYOND ONE YEAR	2018	
	£	£
<b>Deferred Income</b>		
Homelessness Prevention Fund	-	18,000

**NOTES TO THE ACCOUNTS  
for the year ended 31 March 2019 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 earnings to this plan. The pension cost charge represents contributions payable by the Charity to the plan and amounted to £6,303 for the year. At the year-end there were no unpaid contributions.