



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

CITIZENS ADVICE HART DISTRICT LIMITED (A COMPANY LIMITED BY
GUARANTEE)

Registered No: 5746008

Charity No 1113777

CONTENTS	Page
Trustees' Report	2 - 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Accounts	15 - 28

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2022

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 2022.

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).

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Current Trustees (serving during 2021/22 except where noted)

Anthony Elliott (Chair)

John Nicholls (co-opted as Trustee 28/7/2021. Vice Chair from 27/10/2021. Company Secretary from 23/3/2022)

Graham Yule (Vice Chair until 27/10/2021)

Naomi Coxwell

Geoffrey Smith

Martin Stern

Andrew Burling (co-opted as Trustee 23/3/2022)

Judith Astles (appointed after year end at 27/7/2022, Treasurer from that point)

Trustees during 2021/22 who are no longer current

Roger Durdle (resigned 14/12/2021. Company Secretary until that point)

Stephen Rowland (resigned 15/12/2021. Treasurer until that point)

Martin Earwicker (resigned 26/1/2022)

Xuan Ly (resigned after year end, 11/5/2022)

Philip Graham (co-opted 23/3/2022, resigned after year end 15/6/2022)

Charity Registration Number: 1113777

Company Registration Number: 05746008

Authorised and regulated by the Financial Conduct Authority: FRN 617627

Registered office

Civic Offices,
Harlington Way,
Fleet,
GU51 4AE

Formerly (up to 31/3/2022): Royal Oak Close, Yateley, GU47 7UD

Senior Management Team

Samantha Mabbott (Chief Officer, from 3/5/2021)

Louisa Crowsley (Advice Service Manager, from 11/10/2021)

Resigned during year:

Julia Tymukas (Chief Officer, resigned 3/5/2021)

Julie Frost (Advice Services Manager, resigned 8/4/2021)

Bankers

Lloyds Bank
Aldermore Bank
Shawbrook Bank
United Trust Bank
Virgin Money

External Examiner

Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre, Coxbridge Business Park, Farnham, Surrey, GU10 5EH

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity was formed as a company limited by guarantee on 16th March 2006 (Company Number: 5746008). The full name of the charity Citizens Advice – Hart District Limited was registered with the Charity Commission on 18th April 2006 (charity Number: 1113777). It is governed by its Memorandum and Articles of Association incorporated 16th March 2006 as amended on 28th 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 2. The Articles of Association provided 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 had powers to co-opt Trustees provided that on appointment the total number of co-opted Trustees did 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.

Organisation Structure

Citizens Advice – Hart District Limited is 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 progress against these standards. Operating policies are independently determined by the Board of Directors in order to fulfil its charitable objects and comply with the national membership requirements.

The Chief Officer of the organisation has been appointed by the Trustees to manage the day-to-day operations of the charity. Samantha Mabbott is the Chief Officer, replacing Julia Tymukas from 3rd May 2021. In addition, there is an experienced team of paid staff and volunteers who are key to the service offered by the charity.

Decisions are made by the Trustee board in line with the Business Development Plan and are reviewed at least annually.

The Senior Management Team (SMT) meet to review progress against targets and the charity's financial position and to discuss issues referred to them by the Trustee board. Reports and recommendations are then taken to the full board for approval, and their implementation is organised by the Chief Officer and the staff team. There are regular staff, volunteer meetings and senior management team meetings which ensure that progress is being made against targets.

Pay and Remuneration of Key Management Personnel

The Trustees consider that the board of Trustees and the senior management team (SMT) comprise the key management personnel of the charity. The charity's senior management team are paid in accordance with salaries benchmarked across a range of voluntary sector organisations. Any increases to salaries are approved by the Trustee board. The Chief Officer's salary is reviewed and approved by the Trustee board separately but in line with the policy set out above.

Key risks and Uncertainties

The Trustees having had consideration to, and mindful of, the risk factors for the charity identify the following:

- Securing funding remains a serious challenge to maintain and to expand our service. Funding commitments tend to be for no more than a year ahead and are often confirmed at the last minute, leading to considerable uncertainty in our ability to sustain operations at effective levels
- Recruiting and retaining skilled staff is a key challenge. Supervisors and managers in Citizens Advice are highly trained and skilled individuals, and there is a shortage of people with such skills in the local area
- The cost of living crisis is significantly increasing demand for our services. This in turn makes it more difficult to maintain good access to the service as waiting times increase with the additional demand
- New initiatives to support people through the cost of living crisis, such as managing the Household Support Fund, place additional strain on the service owing to the additional layer of checking and administration required
- In order that we can continue to deliver our service it is essential that we maintain our trained volunteer base. Attracting, training and retaining suitable volunteers is a significant challenge

We are working to a sustainability strategy that aims to:

- consolidate and diversify our income generation streams,
- raise our profile in the local community to positively impact fundraising and volunteer recruitment,
- reorganise and resource differently to ensure financial and operational resilience and
- redefine the scope of our service delivery to ensure an effective and reliable service to all our clients consistent with available funding

A particular focus is on using some of our reserves to invest in sufficient training and supervision resource to increase the number of trained volunteers that can be deployed to help the people of Hart.

Factors that are likely to affect the financial performance or position in 2022/23 and further years:

- As the service is reliant on core funding from Local authorities it is subject to volatile and uncertain economic conditions

- The political environment remains uncertain and has the potential to impact on our position
- The availability of skilled staff and suitable volunteers can significantly affect operational performance and our ability to demonstrate our value to potential funders
- Our ability to meet increased costs in a high inflation environment is highly challenging without similar rises in our core funding, which has been at the same level for twelve years

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 appropriately, rather than to eliminate it completely.

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

- Governance and Compliance Risk
- Operational Risk
- Financial 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 charity's Trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The charity holds 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 of the UK 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. After the excellent quality rating achieved in the full audit in January 2021, Citizens Advice informed us that the audit for January 2022 should be performed internally within the Hart District charity. This confirmed that the standards remained as high or higher in all areas. The Charity continues to hold the Advice Quality Standards kite mark.

Trustees

The Trustees who have served during the year can be seen above. 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 Articles 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.

ACHIEVEMENTS AND PERFORMANCE

Advice and Information Services

The main area of charitable activity is the provision of generalist advice and information in consumer, debt and money advice, welfare benefits, employment, housing, family & personal matters, taxes, immigration & nationality, health, education and discrimination related to any of these.

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 participated in national campaigns including scams awareness and the cost of living crisis.

Throughout the year we have adapted to hybrid way of working to offer Advice and Information in the following ways:

- Advice Line – participation is continuing as part of a country-wide telephone service. The line is covered by Hart on a rota basis between the hours of 9.30am and 3.30pm from Monday to Thursday. Outside

of these times there is an automated advice service 24 hours a day. We moved from the Single Queue to National Overflow on 7 March 2022 for our Advice Line commitment

- Full advice – general and specialist advice through our team of trained advisers and paid staff
- Information and Self Help
- We re-opened our offices after the end of the financial year in May/June 2021 to accommodate in person pre-booked appointments for those most vulnerable and in need - 4 days a week
- The majority of our staff and volunteers are in the office. 16% of our volunteers work remotely
- We closed our Yateley office in March 2022 and consolidated our team in the Civic Offices, Fleet

In addition to general advice, the following specialist services are provided:

- Working with our partners at Hart District Council to prevent homelessness through debt and benefits advice, Macmillan to help those suffering with cancer and Hampshire Healthwatch. We are also an independent third-party Hate Crime reporting centre
- An advice service to armed forces families working in partnership with Citizens Advice Portsmouth as well as a number of other agencies including base welfare teams. The Forces Families Project (previously known as Joining Forces for Families) aimed to support the communities at RAF Odiham, Aldershot Garrison and HMNB Portsmouth. It focused on issues that are particularly impacted by military life such as financial management and debt, family relationships and housing and a host of related issues. Our innovative Financial Capability training has been delivered remotely to hundreds of serving personnel across Hampshire. This project came to a close in May 2022
- Help to Claim – supporting clients to claim Universal Credit for the first time
- MaPS Increasing Capacity – Debt advice funded was extended until January 2023. However, the project ended in July 2022 due to our adviser resigning and MaPS did not permit recruitment

Contribution of Volunteers and Paid Staff

The charity's 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. The volunteers contribute, on average, 160 (162 last year) hours per week. According to a National Citizens Advice formula, the estimated value of the annual volunteer contribution to our service this year is over £261,000. However, their value is inadequately expressed in monetary terms. Indeed, volunteers bring many skills to the service and very often their experience helps individuals return to full employment.

Throughout 2021/2022 the service employed 17 paid workers (8 FTEs), and 56 (previous year 48) volunteers together delivering some five projects, including the core service.

Citizens Advice – Hart District Limited is working hard to review our approach to attracting and keeping volunteers to sustain and deliver our business plan objectives. It is our intention to consistently monitor our approach to training, to provide an accessible and welcoming place to volunteer.

Who used and benefited from our services?

During the reporting year 2,848 clients (2020/2021: 2,795) benefited from the services of Citizens Advice – Hart District Limited dealing with 7,507 issues (2020/2021: 8,156) to include 8,757 (2020/2021 7,617 activities) and 2,867 cases. We have supported clients to achieve an income gain of more than £885,883. We support people on any issue that they may face however our most common enquiry issues (74%) are shown in the table below.

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2022

Issue	Number of issues	% of total
Benefits and tax credits	1,611	21%
Housing	923	12%
Debt	846	11%
Relationships and family	660	9%
Employment	614	8%

Clients continue to present with multiple problems and on average clients are presenting with three issues each.

Our top two benefits issues are:

- Initial claims 534 issues
- PIP (Personal Independent Payments) 442 issues

We continue to work in partnership with Hart District Council to provide money advice to clients who are at risk of homelessness caused by rent, mortgage, or council tax arrears. This year we helped 496 clients with 923 housing issues.

Again, this year we received funding via the Citizens Advice 'Help to Claim' Service to help people to claim for Universal Credit. The additional resource meant that we had a dedicated advisor working remotely this year, via telephone, email and web chat to help people make their initial claim online as fast as possible to assist those facing financial difficulties as they waited up to 5-6 weeks for their first Universal Credit payment. Over this year our service helped 470 clients with 974 issues claiming Universal Credit and aided clients to gain £725,278 (previous year £996,254) in total Universal Credit payments for the year. The Help to Claim service was recommissioned in 2021/2022. Funding to our service ended in March 2022 and the new service was taken up by Portsmouth Citizens Advice in April 2022 to deliver it remotely for the South.

We continue to be part of the Hampshire Macmillan Service hosting one part-time caseworker. Based remotely this year, we provided a telephone and email advice service for people affected by cancer, resident in, or being treated in, Hampshire. We have secured funding until December 2024. Our adviser now works in the office once a week. We also host a second Macmillan adviser in our Fleet office, from the Tadley Local Citizens Advice.

Due to the pandemic, we were unable to continue our established outreach services. We are currently exploring new outreach services in partnership with other local groups such as Hart Foodbank and Yateley Community Pantry and plan to have a presence in other areas such as Hook, Odiham and Hartley Wintney as soon as possible. We currently offer client appointments at Hartley Corner and Monteagle Surgeries in Yateley.

Using an established model that combines national research and local characteristics, Citizens Advice calculates the value delivered by local Citizens Advice in a handful of key areas. It enables us to show our value in terms of savings to the government, the wider benefits to society and the value of advice provision to individuals such as the income gained through benefits, debts written off and consumer problems resolved. In terms of financial value generated, for every £1 invested in our service we returned approximately £11.60 (£9.44 last year) value to people we helped and £26.04 (£19.99 last year) in public value. Specifically, this year, we achieved an estimated income gain of over £3.5M for our clients.

Overall value (advice and volunteering)	
Fiscal benefit total	£1,318,959
Public value total	£8,127,435
Value to the people we help (financial outcomes) total	£3,619,352

For every £1 invested:	
For every £1, £x in fiscal benefits	£4.23
For every £1, £x in public value	£26.04
For every £1, £x in value to the people we help (financial outcomes)	£11.60

Local authority- by preventing homelessness and housing evictions & mental health services	
Savings to local authority total (fiscal benefits)	£79,558
For every £1 of LA funding, £x in fiscal benefit to local authority	£0.44

**N.B. Most local Citizens Advice do not breakeven on their LA funding - this is because we only put a financial value on preventing homelessness.*

NHS - by reducing use of mental health and GP services, and keeping people in work	
Reducing use of health services	£144,090
Keeping people in work	£51,854
Total saving to NHS	£195,944

Other government departments	
Department of Work and Pensions (by keeping people in work)	£812,380
Criminal Justice System (by preventing housing evictions and homelessness)	£9,004
Housing Providers (by preventing housing evictions)	£221,547

Value of fiscal benefit providing debt advice	
Total of Value of Advice	£300,150

Wider economic and social benefits	
Public value of improving clients' wellbeing (emotional wellbeing, family relationships and positive functioning)	£5,530,748
Public value of volunteering (part of public value total)	£261,076

Factors Affecting the Achievement of Objectives

Maintaining sufficient funding to continue delivering the service remains a continual challenge. We are investing our reserves in repositioning the charity for the future, but this is not sustainable long term. We need to find a better balance between organisational costs and core funding and look to diversify/improve our income by seeking other funding opportunities.

The complexity of the issues that clients are facing, and the additional challenges that clients are experiencing, places additional demands on the service. In the post Covid era it will be challenging to find the right balance between the growing demand for remote channel access like phone, email and webchat and meeting the needs

of our more vulnerable clients who require face to face consultations to help resolve their more complex problems. The availability of funding, technology and volunteer resources will all have an impact on our ability to deliver the right service to the right people.

FINANCIAL REVIEW

The charity recorded a surplus of £9,800 for the year (2020-21: surplus of £35,525). General Advice recorded a surplus of £10,799 whilst Restricted Funds reported a deficit of £999. The Board has approved a deficit budget of £64,000 for the current year to maintain the volume and breadth of services provided to clients in these increasingly difficult times.

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 continue to raise funds from other sources to maintain our core provision. This is challenging as 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 general advice.

Reserves at the year-end total £267,885, being £218,051 of unrestricted funds and £49,834 of restricted funds. Of the unrestricted funds £77,774 are designated reserves.

Investment 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 charity 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 set at three months anticipated unrestricted operating costs plus closure costs (statutory redundancy, payments in lieu of notice and provision for dilapidations). An Operational cost reserve (£56,831) and a Closure cost reserve (£12,864) have been established for these purposes.

The charity is committed to investing in IT equipment and a significant programme of upgrading computers was begun in 2021 continuing into the current financial year. The IT reserve is £8,079.

Going Concern

After making further appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS

Delivering a sustainable service that meets the needs of our clients remains a priority of the Trustee board over the coming two years. The charity will continue to develop diversified funding streams to increase our sustainability and enable us to build a diverse service that is responsive to client needs.

The charity will continue to work to ensure that it delivers a cost-effective service, meaning that we are not only offering value for money to our existing funders but that we have a viable offer, whilst never compromising on the high-quality service that our clients expect and deserve.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees and Directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law require 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:

- a. select suitable accounting policies and then apply them consistently.
- b. make judgements and estimates that are reasonable and prudent.
- c. state whether applicable accounting standards have been followed subject to any material departures disclosed and explored in the financial statements.
- d. 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.

The Trustees and Directors are 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 company's exemptions provided by section 415A of the Companies Act 2006.

Approved by the Trustees of the charity on 26th October 2022 and signed on its behalf by

Anthony Elliott
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the company for the year ended 31 March 2022, which are set out on pages 12 to 25.

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 for 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 ICAEW.

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 statement

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 accounts 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: Accounting and Reporting by Charitieshave 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.

Gilroy & Brookes Accountants Limited
Suite 15, The Enterprise Centre
Coxbridge Business Park
Farnham, Surrey,
GU10 5EH

Date

SUMMARY OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Income from:		£	£	£	£
Donations and grants	2	5,235	-	5,235	3,708
Charitable activities	3	225,379	172,191	397,570	401,016
Investment income	4	1,346	-	1,346	2,083
Total income		231,960	172,191	404,151	406,807
Expenditure on:					
Cost of raising funds	5	-	-	-	-
Charitable activities	5	221,161	173,190	394,351	371,182
Total expenditure		221,161	173,190	394,351	371,182
Net income/(expenditure) before transfers		10,799	(999)	9,800	35,625
Transfer between funds		-	-	-	-
Net movement in funds for the year	6	10,799	(999)	9,800	35,625
Total funds brought forward		207,252	50,833	258,085	222,460
Total funds carried forward		218,051	49,834	267,885	258,085

All income and expenditure derive from continuing activities.

There were no other recognised gains or losses other than those stated above.

Movement in funds is disclosed in Note 17 to the financial statements.

BALANCE SHEET AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	9,686	-
Current assets			
Debtors	12	17,238	24,854
Cash at bank and in hand		298,562	269,372
Total current assets		315,800	294,226
Current liabilities			
Creditors: amounts falling due within one year	13	57,601	36,141
Net current assets		258,199	258,085
Total net assets	16	267,885	258,085
Funds			
Restricted income funds	17	49,834	50,833
Unrestricted income funds			
Designated funds		77,774	79,695
General funds		140,277	127,557
Total unrestricted funds		218,051	207,252
Total funds		267,885	258,085

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The Financial Statements were approved by the Board on 26th October 2022 and were signed on its behalf by:

Anthony Elliott – Chair

Judith Astles – Treasurer

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022

1 Accounting policies

a) Statutory information

Citizens Advice Hart District Limited is a charitable company limited by guarantee and is incorporated in England.

The registered office is Hart District Civic Offices, Harlington Way, Fleet GU51 4AE.

b) Basis of preparation

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)- (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Public benefit entity

Citizens Advice Hart meets the definition of defined benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

d) Going concern

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of donations and gifts, including gift aid and is included in full in the statement of financial activities when receivable.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Interest receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are funds allocated by the Trustees for specific projects or costs.

h) Resources expended

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. Expenditure is classified under the following activity headings:

- Cost of raising funds – expenditure incurred in inducing third parties to make voluntary contributions to the charity.
- Charitable activities - expenditure incurred by the charity in the delivery of its activities and services for its beneficiaries. The primary functional activity of the charity is the giving of free and confidential advice to the public.
- Support and governance costs – expenditure incurred which cannot be directly attributed to cost of raising funds or charitable activities.

i) Allocation of support costs

Support costs which cannot be directly attributed to a project are allocated based on time directly spent on each project.

j) Operating leases

Rental charges are charged on a straight-line basis over the term of the lease.

k) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. Assets are capitalised where the purchase cost exceeds £1,000.

Depreciation is provided on all tangible fixed assets at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

Office equipment is depreciated on a straight-line basis over 3 years.

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

l) Debtors

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

m) 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.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

n) Creditors and provisions

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 provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

h) Pensions

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

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations				
UBenefit	2,050	-	2,050	3,000
Groundwork UK	-	-	-	1,166
From Clients for General Advice	330	-	330	300
Fleet Rotary	1,000	-	1,000	-
Hart Lottery	119	-	119	-
Fleet Lions	300	-	300	(858)
Arnold Clark	1,000	-	1,000	-
Miscellaneous Donations	436	-	436	-
	<u>5,235</u>	<u>-</u>	<u>5,235</u>	<u>3,608</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

3 Income from charitable activities

	Unrestricted funds	Restricted funds	2022 Total	2021 Total Funds
	£	£	£	£
Hart District Council - Funding grant	148,130	-	148,130	148,130
Hart District Council - Rent	35,264	-	35,264	35,264
Healthwatch	2,650	-	2,650	2,600
Yateley Town Council	5,000	-	5,000	5,000
Citizens Advice (CA) Hampshire	21,335	-	21,335	21,659
CA Hampshire - Against Gambling	3,000	-	3,000	-
CA - BEIS Remote working	-	-	-	21,910
CA - Money and Pensions Service	-	43,800	43,800	18,230
The Armed Forces Covenant:	-	-	-	-
- Removing Barriers To Family Life	-	47,519	47,519	48,468
- Families In Stress	-	-	-	35,628
- Sustaining Support	-	38,513	38,513	-
Hampshire Macmillan Cancer Advice Service	-	13,627	13,627	13,330
Hart District Council - Homelessness Prevention	10,000	-	10,000	20,000
CA - Outreach	-	-	-	4,269
Odiham Parish Council - Outreach	-	1,500	1,500	-
Hampshire County Council - Home Visiting	-	6,450	6,450	-
CA - Energy Best Deal Extra	-	-	-	720
CA - Help to Claim	-	20,782	20,782	25,808
	<u>225,379</u>	<u>172,191</u>	<u>397,570</u>	<u>401,016</u>

4 Investment income

	Unrestricted funds	Restricted funds	2022 Total	2021 Total Funds
	£	£	£	£
Bank interest receivable	1,346	-	1,346	2,083
	<u>1,346</u>	<u>-</u>	<u>1,346</u>	<u>2,083</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

5a Analysis of expenditure (current year)

	Unrestricted funds £	Restricted funds £	Support & governance costs £	2022 Total £	2021 Total £
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	108,880	99,295	56,373	264,548	223,614
Staff and volunteer support	1,257	4,794	3,500	9,551	4,813
Office services	721	3,502	34,373	38,596	49,178
Premises	-	-	49,478	49,478	43,579
Partner payments	-	29,526	-	29,526	42,800
Other costs	382	593	624	1,599	6,274
Total	111,240	137,710	144,348	393,298	370,258
Governance					
Other costs	-	-	1,053	1,053	924
Total expenditure	111,240	137,710	145,401	394,351	371,182
Allocation of support and governance costs	109,921	35,480	(145,401)	-	
Total expenditure 2022	221,161	173,190	-	394,351	
Total expenditure 2021	172,430	198,752	-	371,182	

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

5b Analysis of expenditure (prior year)

	Unrestricted funds £	Restricted funds £	Support & governance costs £	2021 Total £	2020 Total £
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	77,032	96,439	50,143	223,614	209,622
Staff and volunteer support	3,620	321	872	4,813	10,653
Office services	537	20,025	28,616	49,178	31,343
Premises	-	-	43,579	43,579	45,624
Partner payments	-	42,800	-	42,800	43,120
Other costs	411	5,837	26	6,274	3,299
Total	81,600	165,422	123,236	370,258	343,661
Governance					
Other costs	-	-	924	924	1,633
Total expenditure	81,600	165,422	124,160	371,182	345,294
Allocation of support and governance costs	90,830	33,330	(124,160)	-	
Total expenditure 2021	172,430	198,752	-	371,182	
Total expenditure 2020	174,704	170,590	-	345,294	

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

6 Net income for the year

This is stated after charging:

	2022	2021
	£	£
Depreciation	1,921	-
Independent examiner's remuneration	570	540

7 Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	241,408	205,499
Social security costs	12,695	8,902
Employer's contribution to pension scheme	10,445	9,213
	<u>264,548</u>	<u>223,614</u>

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 £55,136 (2021: £72,249). The charitable company considers its key management personnel to be the Chief Officer and Advice Service Manager.

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

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022	2021
	No.	No.
Charitable activities	12.90	11.00
Management and administration	1.60	1.30
	<u>14.50</u>	<u>12.30</u>

NOTES TO THE ACCOUNTS
 for the year ended 31 March 2022 continued

9 Related party transactions

There were no related party transactions during the year (2021: NIL).

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Office Equipment £	Self-help kiosks £	Total £
Cost			
At the start of the year	7,524	18,684	26,208
Additions in the year	11,607	-	11,607
Disposals in the year	-	-	-
At the end of the year	<u>19,131</u>	<u>18,684</u>	<u>37,815</u>
Depreciation			
At the start of the year	7,524	18,684	26,208
Charge for the year	1,921	-	1,921
Eliminated on disposal	-	-	-
At the end of the year	<u>9,445</u>	<u>18,684</u>	<u>28,129</u>
Net book value			
At the end of the year	<u>9,686</u>	<u>-</u>	<u>9,686</u>
At the start of the year	-	-	-

All the assets shown above are used for charitable purposes.

12 Debtors

	2022 £	2021 £
Accrued income	14,589	22,301
Prepayments	<u>2,649</u>	<u>2,553</u>
Total	<u><u>17,238</u></u>	<u><u>24,854</u></u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2022 continued

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade Creditors	8,832	2,121
Taxation and social security	4,117	4,177
Accruals	13,352	23,393
Deferred Income (note 14)	<u>31,300</u>	<u>6,450</u>
Total	<u>57,601</u>	<u>36,141</u>

14 Deferred income

Deferred income relates to grants received to be utilised in the following financial year.

	2022	2021
	£	£
Balance at the beginning of the year	6,450	62,078
Amount released to income in the year	-	55,628
Amount deferred in the year	<u>24,850</u>	<u>-</u>
Balance at the end of the year	<u>31,300</u>	<u>6,450</u>

15 Pension scheme

The Charity operates a defined contribution personal pension plan for qualifying employees. The employer contributes 5% of earnings to this plan. The pension cost represents contributions payable by the Charity to the plan and the contributions payable in the year were £10,445 (2021: £9,213). There were £1,711 outstanding contributions at the year end (2021: £2,215).

The assets of the plan are held separately from those of the Charity in an independently administered fund.

NOTES TO THE ACCOUNTS
 for the year ended 31 March 2022 continued

16a Analysis of group net assets between funds (current year)

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	9,686	-	9,686
Net current assets	208,365	49,834	258,199
Net assets at the end of the year	<u>218,051</u>	<u>49,834</u>	<u>267,885</u>

16b Analysis of group net assets between funds (prior year)

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	-	-	-
Net current assets	207,252	50,833	258,085
Net assets at the end of the year	<u>207,252</u>	<u>50,833</u>	<u>258,085</u>

NOTES TO THE ACCOUNTS
 for the year ended 31 March 2022 continued

17a Movement in funds (current year)

	At the start of the year £	Income £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Hampshire Macmillan Cancer Services	-	13,627	(13,627)		-
Removing barriers to family life	21,923	86,032	(92,688)		15,267
BEIS remote working	5,862	-	(100)		5,762
Money and pensions service	-	43,800	(41,380)		2,420
Help to claim	387	20,782	(20,782)		387
Universal credit	10,904	-	-		10,904
Joining forces	4,308	-	-		4,308
Outreach	5,083	1,500	(1,256)		5,327
Home Visiting	-	6,450	(3,347)		3,103
Energy best deal extra	929	-	-		929
Advice line	493	-	-		493
Emergency fund					192
Fleet/Crookham/Crondall	192	-	-		
Emergency Rotary fund	752	-	(10)		742
Total restricted funds	50,833	172,191	(173,190)	-	49,834
Unrestricted funds:					
Designated funds:					
Operational cost reserve	56,831	-	-		56,831
IT Equipment & development reserve	10,000	-	-	(1,921)	8,079
Closure contingency	12,864	-	-		12,864
Total designated funds	79,695	-	-	(1,921)	77,774
Total unrestricted funds	127,557	231,960	(221,161)	1,921	140,277
Total funds	258,085	404,151	(394,351)	-	267,885

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022 continued

17b Movement in funds (prior year)

	At the start of the year £	Income £	Expenditure & losses £	Transfers £	At the end of the year £
Restricted funds:					
Hampshire Macmillan Cancer Services	-	13,330	(13,330)	-	-
Families in stress & Removing barriers to family life	37,408	84,096	(99,581)	-	21,923
Homelessness prevention	2,117	20,029	(22,146)	-	-
BEIS remote working	-	21,910	(16,048)	-	5,862
Money and pensions service	-	18,230	(18,230)	-	-
Help to claim	387	25,808	(25,808)	-	387
Universal credit	10,904	-	0	-	10,904
Joining forces	4,308	-	0	-	4,308
Outreach	3,703	4,269	(2,889)	-	5,083
Energy best deal extra	929	720	(720)	-	929
Advice line	493	-	-	-	493
Emergency fund Fleet Lions	858	(858)	-	-	-
Emergency fund Fleet/Crookham/Crondall	192	-	-	-	192
Emergency Rotary fund	752	-	-	-	752
Total restricted funds	62,051	187,534	(198,752)	-	50,833
Unrestricted funds:					
Designated funds:					
Operational cost reserve	46,358	-	-	10,473	56,831
IT Equipment & development reserve	10,000	-	-	-	10,000
Closure contingency	11,776	-	-	1,088	12,864
Total designated funds	68,134	-	-	11,561	79,695
Total unrestricted funds	92,275	219,273	(172,430)	(11,561)	127,557
Total funds	222,460	406,807	(371,182)	-	258,085

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022 continued

Description of Funds services:

Hampshire Macmillan Cancer Advice Service

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

Removing Barriers to Family Life

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

BEIS Remote Working

Funding to support local offices with the right technology and equipment.

Money and Pensions Service

Funding to increase capacity within the debt advice sector by onboarding trainees.

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.

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 and Armed Forces families.

Outreach

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

Home Visiting

Money management advice provided for clients at home, referred from Adult and Social Care teams.

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.

Emergency Funds

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

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022 continued

18 Legal status of charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is £1.