



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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

Registered No: 05746008

Charity No 1113777

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CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

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 2023.

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

John Nicholls (Company Secretary until 14/12/2022; Chair from 14/12/2023).
Graham Yule (Vice Chair until 27/10/2021)
Naomi Coxwell (resigned 01/06/2023)
Geoffrey Smith
Martin Stern
Judith Astles (Treasurer; Vice Chair from 03/05/2023)
Roger Durdle (elected 14/12/2022; Company Secretary from this point)
Jayne Mountain (elected 14/12/2022)
Stephen Surrall (co-opted 22/03/2023)
Anthony Elliott (Chair until 14/12/2022; resigned 14/12/2022)
Xuan Ly (resigned 11/05/2022)
Andrew Burling (resigned 28/03/2023; Vice Chair until resignation)
Philip Graham (resigned 15/06/2022)

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

Senior Management Team

Samantha Mabbott
Louisa Crowsley

Bankers

Lloyds Bank
Aldermore Bank
Shawbrook Bank
United Trust Bank
Cambridge and Counties Bank
Redwood Bank

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: 05746008). 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. Having acquired consent from the Charity Commission a new Memorandum and Articles of Association were adopted at an Extraordinary General Meeting on 3rd May 2023. These are in line with the new Model Articles published by Citizens Advice in 2021.

Recruitment and Appointment of Trustees

The charity is governed through a Trustee board. (Trustees in this context are synonymous with Directors) Trustees who have held office during the year are listed on page 2. The new Articles of Association provide for a minimum of four 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 appoint a co-opted Trustee provided that on appointment the total number of Trustees does not exceed a maximum of fifteen Trustees. A co-opted Trustee appointed by a resolution of the other Trustees must retire at the next annual general meeting 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. 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 and 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 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:

- 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
- 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
- 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
- Data protection and security is key to our business – we are the custodians of client-sensitive data and we need to have policies and procedures in place (and make sure they are followed) to ensure that neither data security nor cyber security are compromised

We have been undertaking a number of initiatives to reduce and mitigate these risks including:

- Raising our profile in the local community to positively impact fundraising and recruitment
- Consolidating and diversifying our income generation streams
- Redefining the scope of our service delivery model to ensure an effective and reliable service to all our clients consistent with available funding
- Reviewing our ways of working to increase capacity and improve our ability to meet the increasing demand
- Reorganise and resource differently to ensure financial and operational resilience
- Securing cyber essentials plus accreditation to our data and systems are protected

We have set a budget for 2023/24 which will draw on some of our reserves to allow the Chief Officer to recruit into key positions. In particular, this investment allows for the recruitment of training and supervision resource to improve the effectiveness of our volunteers, many of whom are relatively new recruits.

Factors that are likely to affect the financial performance or position in 2023/24 and further years:

- As the service is heavily reliant on discretionary spend from Local Authorities to fund its core activities, this is subject to volatility 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, the principal source of which (from Hart District Council) has been at the same level for 15 years – there has been no real-terms increase in that funding over that period

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, with the National Citizens Advice Service, for client data that is held in our case management system. 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. The Charity was audited by a remote assessment in January 2023 and maintained 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

Trustees who have served during the year can be seen above. None of the Trustees has any beneficial interest in the company. All existing Trustees are members of the company and guarantee to contribute £10 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 general and specialist advice services are provided by a trained team of staff and volunteers. We operate four days a week from our offices in the Civic Offices in Fleet, the majority of the team being located there. We also participate in Adviceline the Citizens Advice country-wide telephone service. Our staff cover this on a rota basis between the hours of 9.30am and 3.30pm from Monday to Thursday.

Our research and campaign work ensures that our clients' voices can be heard where we see a problem that needs to be fixed.

In addition to our core advice service, we run and support several projects:

- **Outreach Project** – not everyone can get to Fleet for help and advice
- **Energy Advice Programme** - additional targeted advice and support covering all types of energy issues with the aim to ensure that clients are living in warm efficient homes on a tariff they can afford
- **Advice First Aid (AFA)** – providing Citizens Advice training to frontline workers in other local partner organisations to become Advice First Aiders. This free training will give these individuals and groups the skills they need to triage for advice, deliver initial guidance and refer into Citizens Advice when needed
- **Healthwatch Hampshire** - providing information and signposting to clients about local health and care services and how to improve them
- **Solicitors Services** - working with Neale Turk – solicitors in Fleet, to improve the access to legal services to all regardless of social background or wealth
- **Macmillan** - holistic advice service for people affected by cancer
- **Hart Foodbank (Trussell Trust)** – Foodbank Adviser

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. Volunteer recruitment has been very successful over the past year and volunteers now contribute, on average, 185 (160 last year) hours per week, excluding Trustee time. According to a National Citizens Advice formula, the estimated value of the annual volunteer contribution to our service this year is over £241,000. 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 2022/23 the service employed 15 paid workers (7.2 FTEs) with 53 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. We consistently monitor our approach to training, to provide an accessible and welcoming place to volunteer. We were delighted to be short-listed for the National Citizens Advice award for 'Team of the year – smaller services' award.

Who used and benefited from our services?

During the reporting year we helped 2,273 unique clients (2021/22: 2,848) to deal with 7,391 issues (2021/22: 8,165). Reflecting the increased complexity and multiplicity of the issues our clients are now facing, our staff and volunteers undertook a 35% increase in activities in 2022/23 (12,303) compared to 2021/22 (9,093). Furthermore, the loss of the largely transactional Help-to-Claim work meant that each case

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TRUSTEES AND DIRECTORS REPORT
For the year ended 31st March 2023

we dealt with in 2022/23 (2,592) was, on average, more complex than those we dealt with in 2021/22 (2,867).

We support people on any issue that they may face however our most common enquiry issues (81%) are shown in the table below:

Issue	Number of issues	% of total
Benefits and tax credits	2,330	30%
Benefits (Universal Credit)	1,407	19%
Debt	1,010	14%
Financial Capability	692	9%
Housing	692	9%

Considering the comparison of 2022/23 with 2021/22 for the CORE service only, we saw a:

- 55% increase in activities
- 81% increase in in-person clients
- 27% increase in cases
- 155% increase in financial capability cases
- 361% increase in charitable support and food banks
- 42% increase in income gain for our clients (helping 222% more clients with income gain)
- 473% increase in reimbursements, services and loans (helping 136% more clients)

Using an established model that combines national research and local characteristics, Citizens Advice calculates the value delivered by local Citizens Advice in key areas. It enables us to show our value in terms of savings to both local and central 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 £7.68 of value to people we helped and £18.08 in public value. Specifically, this year, we achieved an estimated income gain of over £2.7M for our clients. The headline statistics of the financial value that our services bring are summarised in the following table.

Overall value (advice and volunteering)	
Fiscal benefit total	£933,545
Public value total	£6,507,483
Value to the people we help (financial outcomes) total	£2,763,920

For every £1 invested:	
For every £1, £x in fiscal benefits	£2.59
For every £1, £x in public value	£18.08
For every £1, £x in value to the people we help (financial outcomes)	£7.68

Local authority- by preventing homelessness and housing evictions & mental health services	
Savings to local authority total (fiscal benefits)	£67,908

NHS - by reducing use of mental health and GP services, and keeping people in work	
Reducing use of health services	£119,909
Keeping people in work	£32,377
Total saving to NHS	£152,286

Other government departments	
Department of Work and Pensions (by keeping people in work)	£507,245
Criminal Justice System (by preventing housing evictions and homelessness)	£7,959
Housing Providers (by preventing housing evictions)	£197,672

Value of fiscal benefit providing debt advice	
Total of Value of Advice	£280,299

Wider economic and social benefits	
Public value of improving clients' wellbeing (emotional wellbeing, family relationships and positive functioning)	£4,582,084
Public value of volunteering (part of public value total)	£240,666

Factors Affecting the Achievement of Objectives

Maintaining sufficient funding to continue delivering the service remains a continual challenge. We are investing our reserves to reposition the charity for the future. We are finding a better balance between organisational costs and core funding and diversifying our income streams by seeking other funding opportunities.

We also face considerable difficulties in recruiting experienced staff. Our vacancy rates remain high and our modest salaries mean it is difficult to attract the right talent in an area where employment levels are high and workforce supply is low.

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 continues to be challenging

to find the right balance between the growing demand for remote channel access (phone, email, webchat) and to meet the needs of our more vulnerable clients who require face-to-face consultations. 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 £12,593 for the year (2021-22: surplus of £9,800). General Advice recorded a surplus of £57,465 whilst Restricted Funds reported a deficit of £44,872. Most of the restricted reserves on 31 March 2022 were utilised in the year to 31 March 2023. The Board has approved a deficit budget for the current year to maintain and extend the volume and breadth of services provided to clients in these difficult times.

The principal funding source for our core activities is a grant from Hart District Council which was increased by £456 to £148,586. 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 £280,478, being £275,516 of unrestricted funds and £4,962 of restricted funds. Of the unrestricted funds £131,712 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

Unrestricted Reserves (£143,804)

The unrestricted reserves are available for the day-to-day operation of the charity, to provide temporary financial assistance for projects that are awaiting funding from other organisations and to develop services for the community we serve. The cost-of-living crisis has resulted in a significant increase in the need for our services and the Trustees have agreed a deficit budget for the next two years to invest in staff to extend our services and to allow time to identify further income streams.

The Trustees consider the unrestricted reserves of £144,000 to be sufficient to meet the budget deficit for the coming year and to plan for the challenges in the following year.

Designated Reserves (£131,712)

Designated reserves are funds set aside by Trustees to meet specific costs.

- Operational cost reserve – the reserve of £74,268 provides for three months' unrestricted operating costs based on the budget for the coming year. The Trustees have reviewed the risks associated with income and expenditure and believe that three months' costs are sufficient to either close the charity in an orderly manner or to allow it to source funding to continue to operate.
- Closure contingency – this fund of £7,280 provides for the cost of statutory redundancy for all staff who have more than twelve months' service as of 31 March 2023, excluding those staff who have left or resigned before 30th April 2023, together with a provision for dilapidations.
- Fixed asset fund (incorporating the IT equipment and development reserve) – it is recognised that money tied up in fixed assets is not readily available to support business operations and should not be recognised within general reserves. The fund, of £9,584 represents the value of unrestricted

funds tied up in fixed assets.

- Service development fund – the Trustees recognise the urgent need to develop services and have set aside funds of £40,580 to do so for two years.

Restricted Reserves (£4,962)

Restricted reserves are funds which have been given by various bodies for specific projects. At the start of the financial year the level of restricted funds was £49,834 and at the end of the year was £4,962. Many of the reserves were long standing and the Trustees worked with the Chief Officer to utilise these reserves for the purposes for which they had been given. There is one remaining reserve, for outreach work, which dates from the year ending 31 March 2020. Utilisation of this fund has been hampered by Covid restrictions. It is planned to spend these funds in the coming year for delivery of the outreach programme which provides support in the community.

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 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 to prepare financial statements for each financial year. Under that law, the Trustees 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 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 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.

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For the year ended 31st March 2023

The Trustees 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 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 July 2023 and signed on its behalf by

John Nicholls
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the company for the year ended 31 March 2023, which are set out on pages 14 to 28.

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 9th August 2023

Registered No: 05746008

Charity No: 1113777

SUMMARY OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)
for the year ended 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Income from:		£	£	£	£
Donations and grants	2	26,565	-	26,565	11,735
Charitable activities	3	266,808	88,261	355,069	391,070
Investment income	4	2,435	-	2,435	1,346
Total income		295,808	88,261	384,069	404,151
Expenditure on:					
Cost of raising funds	5	-	-	-	-
Charitable activities	5	238,343	133,133	371,476	394,351
Total expenditure		238,343	133,133	371,476	394,351
Net income/(expenditure) before transfers		57,465	(44,872)	12,593	9,800
Transfer between funds		-	-	-	-
Net movement in funds for the year	6	57,465	(44,872)	12,593	9,800
Total funds brought forward		218,051	49,834	267,885	258,085
Total funds carried forward		275,516	4,962	280,478	267,885

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 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	11	9,584	9,686
Current assets			
Debtors	12	2,527	17,238
Cash at bank and in hand		321,286	298,562
Total current assets		323,813	315,800
Current liabilities			
Creditors: amounts falling due within one year	13	52,919	57,601
Net current assets		270,894	258,199
Total net assets	16	280,478	267,885
Funds			
Restricted income funds	17	4,962	49,834
Unrestricted income funds			
Designated funds		131,712	77,774
General funds		143,804	140,277
Total unrestricted funds		275,516	218,051
Total funds		280,478	267,885

For the year ending 31 March 2023 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 July 2023 and were signed on its behalf by:

John Nicholls
Chair of Trustees

Judith Astles
Honorary Treasurer

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023

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.

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.

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

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.

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.

o) Pensions

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

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

2 Income from donations and grants

	Unrestricted funds £	Restricted funds £	2023 Total Funds £	2022 Total Funds £
Elvetham Heath Parish Council	1,500	-	1,500	-
Odiham Parish Council	1,500	-	1,500	1,500
Yateley Town Council	-	-	-	5,000
East Hants Support Fund	1,000	-	1,000	-
Hart Rotary	5,000	-	5,000	1,000
Pierrepoint Trust	5,000	-	5,000	-
Charlotte Bonham Carter Charitable Trust	3,000	-	3,000	-
Hampshire & Isle of Wight Community Fund	4,919	-	4,919	-
HCC Counsellor Grant	1,000	-	1,000	-
Waitrose	500	-	500	-
From Clients for General Advice	354	-	354	330
Hart Lottery	147	-	147	119
Donations at Events	666	-	666	-
Miscellaneous Donations	1,979	-	1,979	436
Fleet Lions	-	-	-	300
UBenefit	-	-	-	2,050
Arnold Clark	-	-	-	1,000
	<u>26,565</u>	<u>-</u>	<u>26,565</u>	<u>11,735</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

3 Income from charitable activities

	Unrestricted funds	Restricted funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Hart District Council - Funding grant	148,586	-	148,586	148,130
Hart District Council - Rent	72,095	-	72,095	35,264
Hart District Council - Grant for office move	5,715	-	5,715	-
Hart District Council - Household Support Fund Fee	7,326	-	7,326	-
Healthwatch	2,500	-	2,500	2,650
Citizens Advice Hampshire	1,540	-	1,540	21,335
Citizens Advice Hampshire - Against Gambling	-	-	-	3,000
Citizens Advice -Money and Pensions Service	-	11,946	11,946	43,800
Citizens Advice - Cost of Living grant	15,000	-	15,000	-
Citizens Advice Hampshire- HSF Energy Fund	3,000	-	3,000	-
East Hants HSF Energy Grant	1,046	-	1,046	-
The Armed Forces Covenant:	-	11,243	11,243	86,032
Hampshire Macmillan Cancer Advice Service	-	8,273	8,273	13,627
Hart District Council -Homelessness Prevention	-	18,072	18,072	10,000
Hart District Council - Ukraine Relief Fund	-	1,100	1,100	-
Hampshire County Council (HCC)- Home Visiting	-	8,927	8,927	6,450
HCC - Local Solutions Outreach	-	5,438	5,438	-
HCC - Connect for Communities	-	3,500	3,500	-
HCC - Get Going	-	12,000	12,000	-
Citizens Advice - Help to Claim	-	-	-	20,782
Frimley 10 100	0	7,762	7,762	-
Partner payment	10,000	-	10,000	-
	<u>266,808</u>	<u>88,261</u>	<u>355,069</u>	<u>391,070</u>

4 Investment income

	Unrestricted funds	Restricted funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Bank interest receivable	2,435	-	2,435	1,346
	<u>2,435</u>	<u>-</u>	<u>2,435</u>	<u>1,346</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

5a Analysis of expenditure (current year)

	Unrestricted funds	Restricted funds	Support & governance costs	2023 Total Funds	2022 Total Funds
	£	£	£	£	£
Cost of raising funds					
Wages and salaries	-	-	-	-	-
Charitable activities					
Wages and salaries	74,507	85,053	64,067	223,627	264,548
Staff and volunteer support	1,154	1,719	2,532	5,405	9,551
Office services	1,273	10,312	30,453	42,038	38,596
Premises	61,586	-	5,207	66,793	49,478
Partner payments	-	13,745	-	13,745	29,526
Other costs	14,888	1,703	933	17,524	1,599
Total	153,408	112,532	103,192	369,132	393,298
Governance					
Other costs	-	-	2,344	2,344	1,053
Total expenditure	153,408	112,532	105,536	371,476	394,351
Allocation of support and governance costs	84,935	20,601	(105,536)	-	
Total expenditure 2023	238,343	133,133	-	371,476	
Total expenditure 2022	221,161	173,190	-	394,351	

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

5b Analysis of expenditure (prior 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	

6 Net income for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	13,234	1,921
Independent examiner's remuneration	570	570

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

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

Staff costs were as follows:

	2023	2022
	£	£
Salaries and wages	201,593	241,408
Social security costs	8,822	12,695
Employer's contribution to pension scheme	8,673	10,445
Termination payments	4,539	-
	<u>223,627</u>	<u>264,548</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 £66,755 (2022: £55,136). 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)

	2023	2022
	No.	No.
Charitable activities	9.30	12.90
Management and administration	2.70	1.60
	<u>12.00</u>	<u>14.50</u>

9 Related party transactions

There were no related party transactions during the year (2022: NIL).

10 Taxation

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

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

11 Tangible fixed assets

	Office Equipment £	Self-help kiosks £	Total £
Cost			
At the start of the year	19,131	18,684	37,815
Additions in the year	13,132	-	13,132
Disposals in the year	(7,524)	(18,684)	(26,208)
At the end of the year	<u>24,739</u>	<u>-</u>	<u>24,739</u>
Depreciation			
At the start of the year	9,445	18,684	28,129
Charge for the year	13,234	-	13,234
Eliminated on disposal	(7,524)	(18,684)	(26,208)
At the end of the year	<u>15,155</u>	<u>-</u>	<u>15,155</u>
Net book value			
At the end of the year	<u>9,584</u>	<u>-</u>	<u>9,584</u>
At the start of the year	<u>9,686</u>	<u>-</u>	<u>9,686</u>

All the assets shown above are used for charitable purposes.

12 Debtors

	2023 £	2022 £
Accrued income	-	14,589
Prepayments	2,527	2,649
Total	<u>2,527</u>	<u>17,238</u>

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	1,649	8,832
Taxation and social security	3,892	4,117
Accruals	9,587	13,352
Deferred Income (note 14)	37,791	31,300
Total	<u>52,919</u>	<u>57,601</u>

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

14 Deferred income

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

	2023	2022
	£	£
Balance at the beginning of the year	31,300	6,450
Amount released to income in the year	(31,300)	-
Amount deferred in the year	<u>37,791</u>	<u>24,850</u>
Balance at the end of the year	<u><u>37,791</u></u>	<u><u>31,300</u></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 (2022: £10,455). There were £1,457 outstanding contributions at the year-end (2022: £1,711).

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

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

	General unrestricted	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	9,584	-	9,584
Net current assets	<u>265,932</u>	<u>4,962</u>	<u>270,894</u>
Net assets at the end of the year	<u>275,516</u>	<u>4,962</u>	<u>280,478</u>

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

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

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 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	-	8,273	(8,273)		-
Armed Forces Covenant	19,575	11,243	(30,818)		-
BEIS remote working	5,762	-	(5,762)		-
Money and pensions service	2,420	11,946	(14,366)		-
Help to claim	387	-	(387)		-
Universal credit	10,904	-	(10,904)		-
Outreach	5,327	-	(365)		4,962
Hampshire CC (HCC) Local Solutions - Outreach	-	5,438	(5,438)		-
HCC Local Solutions - Home Visiting	3,103	8,927	(12,030)		-
Energy best deal extra	929	-	(929)		-
Advice line	493	-	(493)		-
Emergency fund					-
Fleet/Crookham/Crondall	192	-	(192)		-
Emergency Rotary fund	742	-	(742)		-
Hart District Council (HDC) - Homelessness Prevention	-	18,072	(18,072)		-
HDC - Ukraine Relief Fund	-	1,100	(1,100)		-
HCC - Connect for Communities	-	3,500	(3,500)		-
HCC Get Going - Advice First Aid (AFA)	-	12,000	(12,000)		-
Frimley 10 100 - AFA	-	7,762	(7,762)		-
Total restricted funds	49,834	88,261	(133,133)	-	4,962
Unrestricted funds:					
Designated funds:					
Operational cost reserve	56,831	-	-	17,437	74,268
Fixed asset fund	8,079	-	(3,523)	5,028	9,584
Closure contingency	12,864	-	-	(5,584)	7,280
Service development fund	-	-	-	40,580	40,580
Total designated funds	77,774	-	(3,523)	57,461	131,712
Total unrestricted funds	140,277	295,808	(234,820)	(57,461)	143,804

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 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	-	13,627	(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
Total funds	-	-	-	-	-

NOTES TO THE ACCOUNTS
for the year ended 31 March 2023 continued

Description of Funds services:

Hampshire Macmillan Cancer Advice Service

Specialist support and advice services to people affected by cancer across Hampshire. This programme was paused during the year and is due to resume in 2023-24.

Armed Forces Covenant

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 National Citizens Advice 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.

Outreach

Provision of advice services delivered outside of Citizens Advice 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.

Adviceline

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.

Homelessness Prevention

Funding to provide a Money Advice Adviser for Fast Track Debt referrals.

CITIZENS ADVICE - HART DISTRICT LIMITED (the charity)
TRUSTEES AND DIRECTORS REPORT
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HDC - Ukraine Relief Fund

Provides funding to support Ukrainian refugees in the local community.

HCC – Connect for Communities

Funding provided to support with signposting at summer holiday playschemes for local children.

Advice First Aid

Providing Citizens Advice - Hart training to frontline workers in other local partner organisations to become Advice First Aiders.

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2023	2022
	£	£
Less than one year	61,320	-
One to five years	245,280	-
Over five years	-	-
	<u>306,600</u>	<u>-</u>

Lease costs of less than one year are covered by a restricted grant from Hart District Council.

19 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 £10.