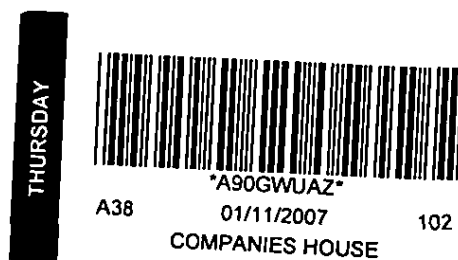


# Directors' Report & Financial Statements



## Directors' Report

The Directors ("Trustees") have pleasure in presenting their Report and the Financial Statements for the period 16<sup>th</sup> March 2006 to 31 March 2007.

### Reference And Administrative Details

Company Name	Citizens Advice – Hart District Limited
Charity Registration	1113777
Company Registration	5746008
Registered Office	Civic Offices, Harlington Way, Fleet, Hampshire, GU51 4AE
District Manager	Donna Cannon
Company Secretary	John Whitehorn
Bank	Barclays Bank, Fleet, Hampshire
Reporting Accountants	TJ Pinton and Company, Chartered Accountants, 15 Hazel Avenue, Cove, Farnborough, Hampshire, GU14 0HA

The following people were Trustees of the Company on the date of approval of the report

Trustees	Role	Date Elected/Appointed
Alan Pollard MBE	Chair	16 March 2006
John Whitehorn	Secretary	16 March 2006
Rod Cutler	Treasurer	25 July 2006
Keith Powell	Chair of Membership, Service & Development Committee & Consortium Board Member	28 April 2006
Christopher Gay	Chair of Personnel Committee	28 April 2006
Rosemary Feltham		28 April 2006
Dennis Haig		28 April 2006
Myra Billings		16 March 2006
Charlotte Tickner		23 July 2006
Nateeq Hakeem-Habeeb		2 May 2007
Clive Waters		25 July 2007

The following people additionally served as Trustees during the year

Name	Role	Date Elected	Date Resigned
John Wilkes		28 April 2006	13 June 2006
Robert Cook		28 April 2006	2 May 2007
Alan Steward	Treasurer	28 April 2006	13 June 2006
Peter Moores		28 April 2006	17 November 2006
Carol-Anne Harrison		28 April 2006	2 May 2007

### Structure, Governance And Management

#### Governing Document

Citizens Advice – Hart District Limited ("the Company") is a registered charity and a company limited by guarantee. The Company is also known and referred to as Citizens Advice – Hart. The maximum liability of each member is limited to £1. At 31 March 2007 the Company had 11 members. The Company is governed by its Memorandum and Articles of Association.

The Company was incorporated on 16 March 2006. The Company commenced

operations on 28 April 2006 at which date the assets and liabilities of the unincorporated Fleet and District Citizens Advice and Yateley and District Citizens Advice were acquired

### **Recruitment and Appointment of Trustees**

Trustees are elected or co-opted from the local community. The Trustee Board oversee the election and co-option process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair. No other persons or bodies external to the Company were entitled to appoint persons to the Trustee Board.

### **Induction of Trustees**

Newly appointed Trustees are provided with a comprehensive induction to the Company through the provision of training courses and mentoring by established Trustees and Managers.

### **Organisational Structure**

The Company is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the Company. The Trustees carry the ultimate responsibility for the conduct of the Company and for ensuring that the Company satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office, and is available to the public.

### **Related Parties**

The Company 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 Trustee Board of the Company in order to fulfil its charitable objects and comply with the national membership requirements.

The Company also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the Trustees holds the position of Trustee/Director of another charity he or she may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

### **Major risks**

The Company has undertaken a Corporate Risk Assessment, which was agreed by the Trustee Board. The Trustees recognise that any major risks to which the Company is exposed need to be reviewed and systems put in place to mitigate those risks. To that end the Company continually monitors and manages its risk, reviews the corporate risk register and ensures action plans are in place to mitigate its key risks.

Included in external risks is loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The Company continues to seek to diversify its funding sources.

### **Objectives And Activities**

#### **Objectives**

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

### Aims, Objectives, Strategies and Activities for the Year

The Company aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively

In addition to the continuing provision of high quality advisory services to the local community the primary objectives for the year were to establish a homeless project for young people, secure funding to provide specialist debt work supervision, provide a neighbourhood mediation service and construct a website

The principal activity of Citizens Advice – Hart District remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. This is provided through two bureaux in the towns of Fleet and Yateley. Advisory services were provided through face-to-face consultations, telephone advice lines and outreach services at local GP surgeries and RAF Odiham.

The following table represents the personnel, services and community funding that the community receives through volunteers and paid staff

#### Advice Services

19,000 enquiries handled including

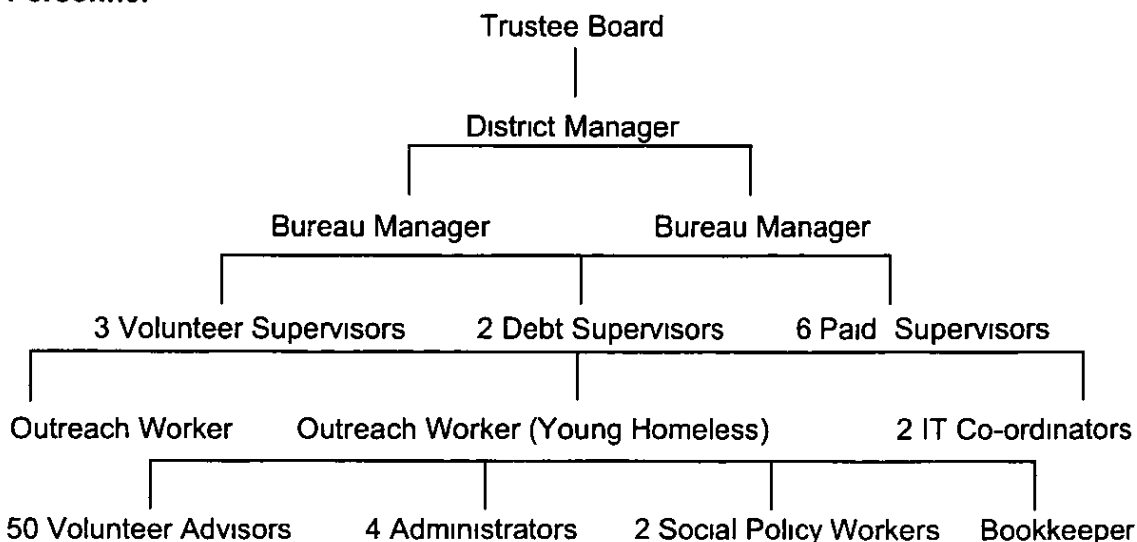
- Benefits
- Housing
- Health
- Debt
- Education
- Employment
- Legal
- Relationships

#### Community Funding

£70,000 worth of additional funding invested in community projects including

- Neighbourhood Mediation
- Young Homeless Project
- Domestic Violence
- Financial Literacy
- Specialist Debt Casework

#### Personnel



## **Achievements And Performance**

The following is a summary of the main achievements of the Company this year

- Secured funding from Hart District Council to ensure the continuation of core advice services, from Hampshire County Council to expand money advice programme, from RAF Benevolent Fund to deliver money advice, from Yateley Town Council to deliver specialist debt advice in Yateley, from Hampshire Police towards the development of a Neighbourhood Mediation Scheme and from Citizens Advice to purchase a new telephone system to offer an improved telephone advice service
- Incorporated the Company, registered it as a charity and accepted the transfer of the business, assets and liabilities of the Fleet and Yateley Bureaux to become the Citizens Advice District for the whole of the Hart area
- Incorporated a dormant charity, UB40, into our service to provide specialist advice and support for young homelessness
- In partnership, with local MP Gerald Howarth, extended the service to cover occasional Saturday advice surgeries at the Yateley Bureau.
- Secured a part-time Social Policy Worker funded through the Jubilee Trust
- Gained nine volunteers.

## **Financial Review**

### **Reserves Policy**

The Company is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The Company maintains a projection of income for at least three years ahead and ensures that this continues to be derived from as wide a variety of sources possible. The Company takes all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the Company that it could not be managed so as to continue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that 'free' reserves should be maintained equal to between three and six months normal operating expenditure.

### **Principal Funding Sources**

The Trustees extend their gratitude to Hart District Council who continued to support the core operating capacity of the Company. Additionally, project-specific funding was received from Hampshire Police, The Royal Air Force Benevolent Fund, Yateley Town Council, Fleet Rotary, Hart Rotary and the Sandhurst Joggers.

Hart District Council also provide the Fleet and Yateley Bureaux premises and payroll services at no financial cost to the Company.

### **Funds in Deficit**

No funds were in deficit at the balance sheet date.

### **Investment Policy**

In furtherance of its objects the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

**Future Plans**

The Company aims to continuously improve access to its service and intends to extend its service to an even wider number of the community through increased provision of telephone advice, secure funding for future outreach locations, establish a neighbourhood mediation service and an email advice system

**Directors' Responsibilities**

Company law and charity law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company and of the surplus or deficit 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 explained in the financial statements, and
- (d) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Trustees are responsible for ensuring that the Company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities, issued in March 2005, and in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies

**John Whitehorn**  
**Company Secretary**



**Statement of financial activities  
for the period 16 March 2006 to 31 March 2007**

	Notes	Restricted £	Unrestricted £	Total £
<b>Incoming resources</b>				
Grants received	2	83,847	122,000	205,847
Donations	3	5,200	4,884	10,084
Other income		-	431	431
Interest received		-	3,773	3,773
<b>Total income</b>		<b>89,047</b>	<b>131,088</b>	<b>220,135</b>
<b>Resources expended</b>				
Direct charitable expenditure		63,869	97,000	160,869
Management & administration		-	13,194	13,194
Depreciation		-	5,305	5,305
<b>Total expenses</b>		<b>63,869</b>	<b>115,499</b>	<b>179,368</b>
<b>Net income for period</b>		<b>25,178</b>	<b>15,589</b>	<b>40,767</b>

There were no other recognized gains.

**Statement of retained funds**

	Restricted Income	Unrestricted Income	Total
Net income for period	25,178	15,589	40,767
Total funds transferred from -			
Fleet Citizens Advice	8,980	51,961	60,941
Yateley Citizens Advice	4,377	46,188	50,565
<b>Total funds carried forward</b>	<b>38,535</b>	<b>113,738</b>	<b>152,273</b>

*The notes on pages 23, 24 and 25 form part of these financial statements*

**Balance Sheet as at 31 March 2007**

	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	5		10,609
<b>Current assets</b>			
Debtors	6	10,487	
Cash at bank and in hand		153,201	
		<u>163,688</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>22,024</u>	
<b>Net current assets/(liabilities)</b>			141,664
<b>Total assets less current liabilities</b>			<u>152,273</u>
<b>Creditors: amounts falling due after more than one year</b>			-
<b>Net assets/(liabilities)</b>			<u>£152,273</u> =====
<b>Accumulated Funds</b>			
Unrestricted funds/(deficit)			113,738
Restricted funds	8		38,535
			<u>£152,273</u> =====

The financial statements have been prepared in accordance with the special provision of Part VII of the Companies Act 1985 applicable to small companies and in accordance with the Financial Reporting Standard for Smaller Entities

The Trustees consider that the Company is entitled to exemption from the requirement to have an audit under the provisions of Section 249 A (1) of the Companies Act 1985. Members with 10% or more of the voting rights have not issued a notice requiring an audit under Section 249(B)(2) of the Companies Act 1985. The Trustees acknowledge their responsibility for ensuring that the Company keeps accounting records which comply with section 221 of the Companies Act 1985, and for preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial period and of its surplus for the period in accordance with the requirements of Section 226, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the Company.

Approved by the Board on 10 September 2007

Signed on behalf of the Board

**Rod Cutler**  
**Treasurer**



*The notes on pages 23, 24 and 25 form part of these financial statements.*

## Notes to the financial statements for the period ended 31 March 2007

### 1 Accounting Policies

#### 1.1 Basis of preparation of financial statements

The financial statements are prepared under the historical cost convention

#### 1.2 Income

Grants are accounted on the basis of amounts received during period

#### 1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation less depreciation

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value at 33 33% per annum on a straight line basis

### 2 Grants Received

#### Restricted

Hampshire Social Services	23,270
Project Worker (UB40)	35,130
Hart District Council Youth Rent Deposit	6,222
Hampshire Police	10,000
Yateley Town Council	4,525
Hampshire County Council	<u>4,700</u>
	<u>£83,847</u>
	=====

#### Unrestricted

Hart District Council	<u>122,000</u>
	<u>£122,000</u>
	=====

### 3 Donations

#### Restricted

Sandhurst Joggers – Home Visits	2,000
CITA – telephone system	2,000
BCA – equipment	700
Fleet Rotary	<u>500</u>
	<u>£5,200</u>
	=====

**Notes to the financial statements for the period ended 31 March 2007****4 Resources Expended****Direct charitable expenses**

Staff salaries	130,144
Staff travel	5,457
Project costs	2,851
CITA information	5,480
Telephone	9,132
Office	<u>7,805</u>
	<b>£160,869</b>
	=====

**Management and administration**

Repairs and renewals	3,438
Cleaning and utilities	990
Insurance	3,049
Recruitment	2,798
Training	887
Sundry expenses	<u>2,032</u>
	<b>£13,194</b>
	=====

**5 Fixed Asset Schedule**

	Additions	Disposals	Closing Balance
<b>COST</b>			
Equipment	15,914	-	<b>£15,914</b>
	=====	=====	=====
	Provision for period	Provision on Disposals	Closing Balance
<b>DEPRECIATION</b>			
Equipment	5,305	-	<b>£5,305</b>
	=====	=====	=====
			Closing Balance
<b>NET BOOK VALUE</b>			
Equipment			<b>£10,609</b>
			=====

**6 Debtors**

Amount due from Hampshire County Council	9,667
Accrued income	<u>820</u>
	<b>£10,487</b>
	=====

**7 Creditors: Amounts Falling Due Within One Year**

Amount due to Hart District Council	26,693
Salaries 2006/2007	<u>4,669</u>
Less: Salaries adjustment 2005/2006	<b>£22,024</b>
	=====

**Notes to the financial statements for the period ended 31 March 2007****8 Restricted Funds**

These, which include funds transferred from the previous unincorporated organizations, were as follows

ODPM – court assistance	1,300
BCA – equipment	28
Home Visits	1,800
Emergency assistance	32
Web development	375
Hampshire Police – mediation service	10,000
Homeless Project	<u>25,000</u>
	<b>£38535</b>
	<b>=====</b>

## Accountants' Report

We report on the accounts for the period ended 31 March 2007

### Respective responsibilities of directors and reporting accountants.

The Company's directors are responsible for the preparation of the accounts, and they consider that the Company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

### Basis of opinion

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants, and so our procedures consisted of comparing the accounts with the accounting records kept by the Company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

### Opinion

In our opinion

- (a) the accounts are in agreement with the accounting records kept by the Company under section 221 of the Companies Act 1985
- (b) having regard only to, and on the basis of, the information contained in those accounting records
  - the accounts have been drawn up in a manner consistent with the accounting requirements specified in section 249C(6) of the Act and
  - the Company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 249A(4) of the Act as modified by section 249A(5) and did not at any time within that period, fall within any of the categories of companies not entitled to the exemption specified in section 249B(1)



T J PINTON AND COMPANY  
Chartered Accountants  
13 September 2007

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Cove  
Farnborough  
Hampshire  
GU14 0HA