



ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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

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Registered No: 5746008

Charity No 1113777

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CITIZENS ADVICE - HART DISTRICT LIMITED

TRUSTEES AND DIRECTORS REPORT

For the year ended 31st March 2020

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 2020.

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

Roger Durdle (Chair)
Graham Yule (Vice Chair)
Naomi Coxwell
Martin Earwicker
Anthony Elliott
Jonathan Killeen (Resigned 20/01/20)
Kulwant Lit
Xuan Ly
Stephen Rowland (Treasurer and Company Secretary)
Geoffrey Smith
Martin Stern

Charity Registration Number: 1113777

Company Registration Number: 5746008

Authorised and regulated by the Financial Conduct Authority: FRN 617627

Registered office

Royal Oak Close
Yateley
GU47 7UD

Senior Management Team

Julia Tymukas (Chief Officer) (Appointed 23/03/20)
Sally Plank (Chief Officer) (Resigned 27/03/2020)
Michelle Farrell (Operations Manager) (Resigned 16/10/19)
Julie Frost (Advice Services Manager) (Appointed 11/11/19)

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

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RESPONDING TO THE COVID-19 PANDEMIC

Our response to the COVID-19 pandemic was to put in place arrangements to secure the physical well-being and health and safety of our staff. Acting in line with government guidance, we closed our offices and focused on ensuring our staff and volunteers could work effectively from home by putting in place measures to support staff and volunteers to do this.

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 3. The Articles of Association provide for a minimum of three and a maximum of fifteen trustees.

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

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

In line with best practice the Trustee Board has decided that all trustees, existing and new, would be expected to retire from office on the anniversary of nine years continual service. Exceptional instances would be reviewed and documented in accordance with the recommendations of the Charity Governance Code for Smaller Charities.

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

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of the charity. After three years in post Sally Plank decided to step down as Chief Officer on 27th March 2020 and was replaced by Julia Tymukas who was previously Chief Officer at Guildford Citizens Advice. 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 executive 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. We understand that the next few years are critical for us in terms of our sustainability and ultimately our long-term survival. The Trustees are taking this risk very seriously and are responding accordingly.
- The funding climate is not getting any easier, nor do we expect it to improve any time soon - coupled with this demand for our service is increasing meaning that we risk being unable to carry on meeting our clients' needs and experience reputational risk as a result.
- In order that we can continue to deliver our service it is essential that we maintain our volunteer base. We, along with many other Local Citizens Advice, are finding it harder to attract suitable volunteers.
- The outbreak of the Covid-19 pandemic and the challenges of finding new and innovative ways of delivering inclusive advice services despite reduced face to face activity at least in the medium term.

Trustees plans and strategies for managing these risks.

A sustainability strategy has been developed for the next financial year 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.

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For the year ended 31st March 2020

Factors that are likely to affect the financial performance or position in 2020/21 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, the impact of key national developments is still very much an 'unknown quantity' but has the potential to impact on our position.
- A possible increased competition in an ever changing voluntary sector marketplace - we know that the voluntary sector is becoming a much more competitive sector, particularly as funding becomes ever harder to access, as a result we are seeing organisations diversifying their service offer and moving further towards our 'core market'.
- Impact of the Covid-19 pandemic on the global economy, local authority funding and on productivity and key outputs of own organisation .

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

Reputational Risk

People Risk

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

Information Assurance

The trustee board oversees 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 the General Data Protection Regulation and Data Protection Act 2018.

Quality and Compliance

Citizens Advice - Hart District Limited is a member of Citizens Advice, the national association for the Citizens Advice service. The Citizens Advice Membership Scheme requires member organisations to undergo an annual

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audit of organisational standards and quality of advice by Citizens Advice. The Charity was audited by a site visit in January 2018 and exceeded the standards required. Citizens Advice also confirmed it had attained an excellent equality rating and as a result the Charity continues to hold the Advice Quality Standards kite mark.

Trustees

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

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

OBJECTIVES AND ACTIVITIES

Objects

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

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

Our Vision

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

Our Mission

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

Our Purpose

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

Ensuring Our work Delivers Our Aims

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

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

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

ACHIEVEMENTS AND PERFORMANCE

Advice and Information Services

The main areas 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 &

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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 scams awareness and other consumer campaigns.

Throughout the year we have continued to offer Advice and Information in the following ways:

- Face to face drop in – during the year we have been open 4 days a week. An initial assessment takes place ensuring that clients are dealt with in the most appropriate way, urgent issues are responded to and clients are not turned away.
- Advice Line – participation is continuing as part of a county-wide telephone service. The line is covered on a rota basis between the hours of 10.00am and 4.00pm from Monday to Friday. Outside of these times there is an automated advice service 24 hours a day.
- Full advice – general and specialist advice through our team of trained advisers and paid staff.
- Information and Self Help.
- Outreach sessions throughout Hart District
- Home visits

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

- working with our partners at Hart District Council to prevent homelessness, Macmillan to help those suffering with cancer, PensionWise 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 in Rushmoor and Portsmouth as well as a number of other agencies including base welfare teams. Joining Forces for Families supports the communities at RAF Odiham, Aldershot Garrison and HMNB Portsmouth. It focuses 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.

Contribution of Volunteers and Paid Staff

The charity success could not have been achieved without the hard work and dedication of volunteers and staff. The trustee board and senior management team recognise the tremendous contribution made by the charity's volunteers in advising the public and administering the service without which the service could not operate. The volunteers contribute, on average, 145 hours per week. According to a National Citizens Advice formula, the estimated value of the annual volunteer contribution to our service this year is estimated at £278,389 (£245,536 last year). 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 2019/20 the service employed 15 paid workers (8 FTEs), and 38 volunteers together delivering some 6 projects, including the core service.

Citizens Advice – Hart District are 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.

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Who used and benefited from our services?

During the reporting year 3,357 clients (2018/19: 2,779) benefited from the services of Citizens Advice – Hart District dealing with 9,585 issues (2018/19: 7,703). We support people on any issue that they may face however our most common enquiry issues (77%) are:

• Welfare benefits and tax credits -	2,195	(23%)
• Universal Credit	1,363	(14%)
• Debt	1,278	(13%)
• Employment	963	(10%)
• Housing	847	(8%)
• Relationships and family	874	(9%)

Clients continue to present with multiple problems and on average clients are presenting with almost 3 issues each.

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 477 clients with housing issues; 265 related to those in the private rental sector.

This year we received funding via the Citizens Advice 'Help to Claim' Service to help people to claim for Universal Credit following the full roll out in Hart District in the previous year. The benefit replaced 6 legacy benefits for new claimants and those with a change of circumstance. The additional resource meant that we had dedicated advisors working face to face, 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 we helped 327 clients with claiming Universal Credit. Of these 39% made contact by telephone, 15% by webchat and 38% were face to face. In addition we provided a fortnightly face to face service at the Farnborough Jobcentre. The service helped clients gain £ 87,331 in total Universal Credit payments for the year and with further funding promised will continue next year.

We continue to be part of the Hampshire Macmillan Service initially hosting two caseworkers, until December and then one part time caseworker when one of our caseworkers resigned. Based in our offices and at Basingstoke General Hospital they provide telephone, email and face to face advice service for people affected by cancer resident in, or being treated in, Hampshire. Funding for this service was renewed for 2020 ensuring the service will continue.

To make our services more accessible, we have continued to extend our outreach provision providing a regular service at Odiham Cottage Hospital, the Life Church in Hook and the Whitewater Surgery in Hartley Wintney. In addition, in partnership with Citizens Advice Basingstoke we were funded by NHS England to provide a 12 month outreach service from September to support the GP service at Odiham Health Centre by taking referrals to deal with non-medical issues faced by surgery patients such as debt, welfare benefits etc. In the coming year we will be exploring different ways to continue to provide an outreach service in partnership with other local groups.

Using an establish 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 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 £16.53 value to people we helped and £25.40 in public value. Specifically, this year, we achieved income gain of over £500k for our clients and helped to write off over £300k of debt.

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For the year ended 31st March 2020

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 beyond the short 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

Principal Funding Sources

The Charity recorded a surplus of £33,116 for the year (2018-19: surplus of £49,908). General Advice recorded a surplus of £21,565 whilst Restricted Funds reported a surplus of £11,551 that will be carried over for completion in 2020-21. The Board has approved a deficit budget for the current year both in order to maintain the volume and breadth of services provided to clients and as a result of the Restricted Fund surplus carried forward.

The principal funding source for our core activities is a grant from Hart District Council which was maintained at £148,130. This grant does not fully cover our general advice service costs and therefore we continue to raise funds from other sources to maintain our core provision - however sources of unrestricted funding are very limited. In the event of a reduction of the grant from Hart District Council, the Board would have to re-assess the Charity's capacity to provide on-going generalist advice

Reserves at the year-end total £222,460, being £160,409 of Unrestricted Funds and £62,051 of Restricted Funds. Of the unrestricted funds £68,134 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 bureau should hold financial reserves in order to ensure that the charity is able to meet its statutory and contractual obligations, to provide temporary financial assistance for projects that are awaiting funding from other organisations and to take advantage of opportunities that will benefit the charity and the community it serves.

The level of reserves is set at 3 months anticipated unrestricted operating costs plus closure costs (statutory redundancy, payments in lieu of notice and £2,500 for dilapidations). An Operational Cost Reserve (£46,358) and a Closure Cost Reserve (£11,776) have been established for these purposes.

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

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TRUSTEES AND DIRECTORS REPORT

For the year ended 31st March 2020

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

Developing a sustainable service that meets the needs of our clients remains a priority of the trustee board for 2020/21. 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.

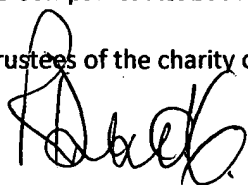
The trustees and directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enables them to ensure that the financial statements comply 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 28th October, 2020 and signed on its behalf by;

Roger Durdle
Chair of Trustees



CITIZENS ADVICE - HART DISTRICT LIMITED

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the company for the year ended 31 March 2020, 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 AAT.

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

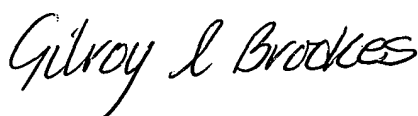
Independent examiner's statement

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 Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

Date 28th October, 2020



Registered No: 5746008

Charity No: 1113777

CITIZENS ADVICE - HART DISTRICT LIMITED

SUMMARY OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) for the year ended 31 March 2020

	General Advice	Designated Funds (note 2)	Restricted Funds (note 3a)	Total Funds 2020	General Advice	Designated Funds (note 2)	Restricted Funds (note 3a)	Total Funds 2019
	£	£	£	£	£	£	£	£
Income								
Donations	189,659	-	182,141	371,800	198,273	-	163,934	362,207
Income from trading activities	3,089	-	-	3,089	6,873	-	-	6,873
Bank interest receivable	3,521	-	-	3,521	2,150	-	-	2,150
Total incoming resources	196,269	-	182,141	378,410	207,296	-	163,934	371,230
Expenditure on Charitable Activities								
Salaries	103,488	-	106,134	209,622	112,455	-	85,459	197,914
Staff and volunteers	5,923	-	4,730	10,653	13,445	-	3,167	16,612
Office	21,014	-	10,329	31,343	26,736	-	6,315	33,051
Premises	42,067	-	3,557	45,624	44,615	-	1,638	46,253
Governance	1,308	-	325	1,633	1,305	-	225	1,530
Grants given	-	-	579	579	-	-	4,144	4,144
Other costs	904	-	44,936	45,840	1,167	-	20,651	21,818
Total expenditure	174,704	-	170,590	345,294	199,723	-	121,599	321,322
Total income /(expenditure) during the year	21,565	-	11,551	33,116	7,573	-	42,335	49,908
Transfer between funds	9,455	(9,455)	-	-	(27,589)	27,589	-	-
Total funds brought forward	61,255	77,589	50,500	189,344	81,271	50,000	8,165	139,436
Total funds carried forward	92,275	68,134	62,051	222,460	61,255	77,589	50,500	189,344

All income and expenditure derive from continuing activities.

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

CITIZENS ADVICE - HART DISTRICT LIMITED

BALANCE SHEET AT 31 MARCH 2020

	Notes	Unrestricted Funds	Restricted Funds (note 3)	Total Funds	Total Funds 2019
	£	£	£	£	£
Fixed assets					
Tangible assets	6	-	-	-	-
Current assets					
Debtors	7	6,792	-	6,792	14,768
Cash at bank and in hand		169,483	124,129	293,612	240,119
Total current assets		176,275	124,129	300,404	254,887
Creditors falling due within one year	8	15,866	62,078	77,944	65,543
Net assets		160,409	62,051	222,460	189,344
Restricted Funds		-	62,051	62,051	50,500
Unrestricted Funds					
Designated funds		68,134	-	68,134	77,589
General reserves		92,275	-	92,275	61,255
Total unrestricted funds		160,409	-	160,409	138,844
Total funds		160,409	62,051	222,460	189,344

For the year ended 31 March 2020 the Company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No Members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The Financial Statements were approved by the Board on 28th October 2020 and were signed on its behalf by Stephen Rowland (Treasurer).

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**NOTES TO THE ACCOUNTS
for the year ended 31 March 2020**

1. ACCOUNTING POLICIES

a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

b) Income

All income is included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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.

c) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

Charitable expenditure comprises those costs 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. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Support costs includes all those overhead costs of office and bureau accommodation, utility services, and other services and costs, which are in support of the activity. They also include those costs not associated with the other two headings and includes costs of meeting the constitutional and statutory requirements of the charity, the audit fees and costs linked to the strategic management of the charity. They have been allocated to activity cost categories on a basis consistent with the use of resources.

d) Fund accounting

Unrestricted funds represent funds that are expendable at the discretion of the Trustees in the furtherance of the objects of the Charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are those funds which are unrestricted in nature but which have been designated by the Trustees to be used in a particular manner

CITIZENS ADVICE - HART DISTRICT LIMITED

NOTES TO THE ACCOUNTS for the year ended 31 March 2020 continue

Restricted funds represent grants and donations received which are subject to restrictions on their expenditure by the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

e) Tangible fixed assets

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

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

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

f) Debtors and creditors receivable

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

g) Cash at bank and in hand

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

h) Employee benefits

When employees have rendered service to the Charity, short term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid for that service.

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

i) Leases

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

CITIZENS ADVICE - HART DISTRICT LIMITED

NOTES TO THE ACCOUNTS for the year ended 31 March 2020 continued

2. DESIGNATED FUNDS

Designated funds are unrestricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose.

	Operational Cost Reserve £	IT Equipment & Development Reserve £	Closure Contingency £	Total Designated Funds £	Total Funds 2019 £
Income					
Donations	-	-	-	-	-
Total incoming resources	-	-	-	-	-
Expenditure on Charitable Activities					
Salaries	-	-	-	-	-
Staff and volunteers	-	-	-	-	-
Office	-	-	-	-	-
Premises	-	-	-	-	-
Governance	-	-	-	-	-
Grants given	-	-	-	-	-
Other costs	-	-	-	-	-
Total expenditure	-	-	-	-	-
Total income /(expenditure) during the year	-	-	-	-	-
Transfer between funds	1,834	-	(11,289)	(9,455)	27,589
Total funds brought forward	44,524	10,000	23,065	77,589	50,000
Total funds carried forward	46,358	10,000	11,776	68,134	77,589

CITIZENS ADVICE - HART DISTRICT LIMITED

NOTES TO THE ACCOUNTS for the year ended 31 March 2020 continued

3. RESTRICTED FUNDS

(a) Statement of Financial Activities

	Hampshire Macmillan Cancer Service	Families in Stress	Homelessness Prevention	Universal Credit	Joining Forces	Outreach	Energy Best Deal Extra	Sub Total
Income	£	£	£	£	£	£	£	£
Donations	23,364	104,802	18,106	-	-	10,769	2,100	159,141
Income from trading activities	-	-	-	-	-	-	-	-
Bank interest receivable	-	-	-	-	-	-	-	-
Total incoming resources	23,364	104,802	18,106	-	-	10,769	2,100	159,141
Expenditure on Charitable Activities								
Salaries	19,328	40,826	14,004	3,071	-	6,742	1,048	85,019
Staff and volunteers	835	3,111	117	2	-	452	4	4,521
Office	1,942	1,287	1,256	1,289	-	809	76	6,659
Premises	1,170	827	472	132	-	184	34	2,819
Governance	66	84	45	11	-	24	7	237
Grants given	-	-	-	-	-	-	-	-
Other costs	23	44,739	95	4	-	35	2	44,898
Total expenditure	23,364	90,874	15,989	4,509	-	8,246	1,171	144,153
Total income /(expenditure) during the year	-	13,928	2,117	(4,509)	-	2,523	929	14,988
Total funds brought forward	-	23,480	-	15,413	4,308	1,180	-	44,381
Total funds carried forward	-	37,408	2,117	10,904	4,308	3,703	929	59,369

CITIZENS ADVICE - HART DISTRICT LIMITED

NOTES TO THE ACCOUNTS for the year ended 31 March 2020 continued

3. RESTRICTED FUNDS

(a) Statement of Financial Activities continued

	Advice Line	Help To Claim	Emergency Fund Fleet Lions	Emergency Fund Fleet/ Crookham/ Crandall	Emergency Rotary Fund	Sub Total b/f	Total Funds	Total 2019
Income	£	£	£	£	£	£	£	£
Donations	-	21,500	1,000	-	500	159,141	182,141	163,934
Income from trading activities	-	-	-	-	-	-	-	-
Bank interest receivable	-	-	-	-	-	-	-	-
Total incoming resources	-	21,500	1,000	-	500	159,141	182,141	163,934
Expenditure on Charitable Activities								
Salaries	3,007	18,108	-	-	-	85,019	106,134	85,459
Staff and volunteers	8	188	-	-	13	4,521	4,730	3,167
Office	1,007	2,663	-	-	-	6,659	10,329	6,316
Premises	302	436	-	-	-	2,819	3,557	1,638
Governance	12	76	-	-	-	237	325	225
Grants given	-	-	150	240	189	-	579	4,144
Other costs	9	29	-	-	-	44,898	44,936	20,650
Total expenditure	4,345	21,500	150	240	202	144,153	170,590	121,599
Total income /(expenditure) during the year	(4,345)	-	850	(240)	298	14,988	11,551	42,335
Total funds brought forward	4,838	387	8	432	454	44,381	50,500	8,165
Total funds carried forward	493	387	858	192	752	59,369	62,051	50,500

Description of Funds services:

Hampshire Macmillan Cancer Advice Service

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

Families in Stress

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

Homelessness Prevention

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

CITIZENS ADVICE - HART DISTRICT LIMITED

NOTES TO THE ACCOUNTS for the year ended 31 March 2020 continued

Universal Credit

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

Joining Forces

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

Outreach

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

Energy Best Deal Extra

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

Advice Line

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

Help to Claim

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

Emergency Funds

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

CITIZENS ADVICE - HART DISTRICT LIMITED

NOTES TO THE ACCOUNTS for the year ended 31 March 2020 continued

3. RESTRICTED FUNDS

(b) Balance Sheet at 31st March 2020

	Notes	Homelessness Prevention	Families in Stress	Universal Credit	Joining Forces	Outreach	Advice Line	Sub Total
	£	£	£	£	£	£	£	£
Current assets								
Debtors	7	-	-	-	-	-	-	-
Cash at bank and in hand		22,117	73,036	10,904	4,308	10,153	493	121,011
Total current assets		22,117	73,036	10,904	4,308	10,153	493	121,011
Creditors falling due within one year	8	20,000	35,628	-	-	6,450	-	62,078
Net assets		2,117	37,408	10,904	4,308	3,703	493	58,933
Restricted Funds		2,117	37,408	10,904	4,308	3,703	493	58,933

CITIZENS ADVICE - HART DISTRICT LIMITED

NOTES TO THE ACCOUNTS for the year ended 31 March 2020 continued

3. RESTRICTED FUNDS

(b) Balance Sheet at 31st March 2020 continued

	Notes	Help to Claim	Energy Best Deal Extra	Emergency Fund Fleet Lions	Emergency Fund Fleet/ Crookham/ Crandall	Emergency Rotary Fund	Sub Total b/f	Total Funds	Total 2019
	£	£	£	£	£	£	£	£	
Current assets									
Debtors	7	-	-	-	-	-	-	-	3,159
Cash at bank and in hand		387	929	858	192	752	121,011	124,129	101,547
Total current assets		387	929	858	192	752	121,011	124,129	104,706
Creditors falling due within one year	8	-	-	-	-	-	62,078	62,078	54,206
Net assets		387	929	858	192	752	58,933	62,051	50,500
Restricted Funds		387	929	858	192	752	58,933	62,051	50,500

NOTES TO THE ACCOUNTS
for the year ended 31 March 2020 continued

4. DONATIONS**GRANTS RECEIVED**

	2019	
	£	£
Unrestricted Funds		
General Advice		
Hart District Council	148,130	148,130
Hart District Council (Rent)	35,264	35,264
Healthwatch	2,000	6,975
Pensionwise	-	1,125
Citizens Advice Hampshire	300	1,450
Hook Parish Council	1,500	-
Citizens Advice	557	2,419
Elvetham Heath Parish Council	1,500	-
Hampshire Police and Crime Commissioner	-	2,500
Total unrestricted funds grants	189,251	197,863
Donations From Clients		
General Advice	408	410
Total unrestricted fund donations	189,659	198,273

Restricted Funds**Universal Credit**

Blackwater & Hawley Parish Council	-	1,000
Hartley Wintney Parish Council	-	3,000
Hook Parish Council	-	3,000
Church Crookham Parish Council	-	3,000
Elvetham Heath Parish Council	-	1,500
Hampshire County Council	-	2,600
Fleet Town Council	-	8,500
Yateley Town Council	-	2,700
Hart District Council	-	4,079
Total Universal Credit	-	29,379

GRANTS RECEIVED

	2019	
	£	£
Restricted Funds continued		
Hampshire Macmillan Cancer Advice Service		
Macmillan Cancer Support	23,364	25,311
Homelessness Prevention		
Hart District Council	18,000	18,000
Citizens Advice	106	-
Total Homelessness Prevention	18,106	18,000
Outreach		
Citizens Advice - Basingstoke	4,269	-
Odiham Parish Council	1,500	1,500
Odiham Cottage Hospital	5,000	5,000
Total Outreach	10,769	6,500
Energy Best Deal Extra		
Citizens Advice	2,100	5,409
Emergency Fund		
Fleet Lions	1,000	3,000
Fleet, Crookham and Crondall Parish Welfare Trust	-	500
Fleet Rotary Club	500	-
Total Emergency Fund	1,500	3,500
Advice Line		
Yateley Town Council	-	5,000
Families In Stress		
The Armed Forces Covenant	104,802	68,017
Help to Claim		
Citizens Advice	21,500	2,818
Total restricted fund grants	182,141	163,934

Total Donations	371,800	362,207
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NOTES TO THE ACCOUNTS
for the year ended 31 March 2020 continued

5. EXPENDITURE ON CHARITABLE ACTIVITIES**Methods of apportionment of support costs**

Salaries and related costs are based on the estimated time spent by each staff member on each fund activity. All other support costs are based on the time volunteers and staff spend on each fund activity.

	Direct Costs £	Support Costs £	Total Costs £	2019 £
Salaries				
Salaries	145,996	46,212	192,208	179,225
Employers National insurance	7,260	3,739	10,999	12,386
Defined Contribution Pension Contributions	5,732	683	6,415	6,303
Total	158,988	50,634	209,622	197,914
Staff and Volunteer Support				
Recruitment	631	-	631	51
Subsistence and Refreshments	1,559	167	1,726	2,199
Training	1,302	-	1,302	2,008
Travel	4,581	276	4,857	6,438
Other	2,052	85	2,137	5,916
Total	10,125	528	10,653	16,612
Office Services				
IT Equipment Support and Development	-	10,128	10,128	14,554
Office Equipment expense	-	1,555	1,555	1,238
Depreciation of equipment	-	-	-	159
Insurance	-	1,068	1,068	1,068
Postage	-	608	608	448
Printing and Stationery	-	2,874	2,874	4,465
Reference Materials and Subscriptions	-	4,965	4,965	3,957
Telephone and Communication	-	8,524	8,524	6,730
Pension Management Fees	-	251	251	277
Other	-	1,370	1,370	155
Total	-	31,343	31,343	33,051
Premises Maintenance and Occupancy				
Rent	-	35,264	35,264	35,264
Heat Light and Water	-	6,448	6,448	6,633
Property Insurance	-	1,163	1,163	1,190
Cleaning, Repairs and Maintenance	-	2,749	2,749	3,166
Total	-	45,624	45,624	46,253
Other costs				
Publicity and promotion	-	833	833	50
Professional Charges	-	810	810	901
Bank Charges	-	107	107	155
Partner Payments	-	43,120	43,120	19,363
Other	-	970	970	1,349
Total	-	45,840	45,840	21,818
Grants Given	579	-	579	4,144
Governance				
Insurance	-	242	242	153
Legal Charges	-	-	-	498
Trustees' Expenses	-	228	228	206
Annual General Meeting expenses	-	475	475	620
Independent Examination	-	480	480	-
Other	-	208	208	53
Total	-	1,633	1,633	1,530
Total Expenditure	169,692	175,602	345,294	321,322

NOTES TO THE ACCOUNTS
for the year ended 31 March 2020 continued

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

The total amount of employee benefits received by key management personnel is £66,453 (2019: £93,215). The charitable company considers its key management personnel to be the Chief Officer, Operations Manager and Advice Service Manager.

Other Staff and Volunteer Support Costs include £Nil (2019: £5,860) of employee termination costs.

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

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

6. FIXED ASSETS

	1 April 2019	Additions	Disposals	Depreciation	31 March 2020
	£	£	£	£	£
Cost					
Office Equipment	7,524	-	-	-	7,524
Self-help kiosks	18,684	-	-	-	18,684
Total Cost	26,208	-	-	-	26,208
Depreciation					
Office Equipment	7,365	-	-	-	7,365
Self-help kiosks	18,684	-	-	-	18,684
Total Depreciation	26,049	-	-	-	26,049
Net Book Value	-	-	-		-

7. DEBTORS

	2019	2018
	£	£
Accrued income	5,019	23,825
Prepayments	1,773	10,943
Total	6,792	14,768

NOTES TO THE ACCOUNTS
for the year ended 31 March 2020 continued

8. CREDITORS FALLING DUE WITHIN ONE YEAR

	£	2019 £
Amounts Due	15,866	11,336
Deferred Income		
- Homelessness Prevention Fund	20,000	18,000
- Outreach Fund	6,450	-
- Families In Stress Fund	35,628	36,207
Deferred Income Total	62,078	54,207
Total	77,944	65,543

9. PENSIONS

The Charity operates a defined contribution personal pension plan. The assets of the plan are held separately from those of the Charity in an independently administered fund. The employer contributes 5% of earnings to this plan. The pension cost charge represents contributions payable by the Charity to the plan and amounted to £6,416 for the year. At the year-end there were no unpaid contributions.

10. RELATED PARTY DISCLOSURE

There were no transactions with related parties for the year under review.