

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

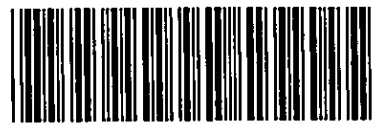
TRUSTEES' ANNUAL REPORT
and
STATEMENT OF ACCOUNTS

31 March 2012

Company registration number 6435678

Charity registration number 1122695

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CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

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CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS

Year ended 31 March 2012

THE CHARITY

Registered name Citizens Advice Hampshire
Legal status Company Limited by Guarantee
Registered address 1 Yew Tree Cottages, Whitmore Vale Road,
 Grayshott, Surrey GU26 6DH
Company registration no 6435678
Registered charity no 1122695
Website www.citizensadvicehampshire.org
Email development@citahampshire.org

CHARITY TRUSTEES

Elected Officers

Chairman Diana Wooldridge
Deputy Chairman Richard Greenway
Honorary Treasurer J Richard Mackay

Other Trustees

Gwyneth Allen	Peter Broome (appointed 7 February 2012)	Richard Bunting (appointed 27 July 2011)
Bridget Chase	Steve Delmege (resigned 7 February 2012)	Richard Eade Barry Glasscock
Robert Johnson (resigned 17 June 2011)	John Keating	David Kennedy Michael Powell
Sandra Smith	Irene Stratton	

COMPANY SECRETARY J Richard Mackay

PROFESSIONAL ADVISERS

Bankers CAF Bank Ltd , 25, Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
 Scottish Widows Bank, 67 Morrison Street, Edinburgh EH3 8YJ
Auditor Wood Hicks & Co , Chartered Accountants,
 Units 1-2 Warrior Court, 9-11 Mumby Road, Gosport, Hampshire PO12 1BS

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT

Year to 31 March 2012

The Trustees submit their annual report and statement of accounts of Citizens Advice Hampshire (CitAH, the Company or the Charity) as at and for the year ended 31 March 2012

SECTION 1 - LEGAL AND ADMINISTRATIVE INFORMATION

Constitution and management

The Charity was incorporated on 23 November 2007 as a company limited by guarantee and is a charity registered under the Charities Act 1993. The Company's articles of association require that the Charity be managed by a Board of Trustees who are directors of the Company within the meaning of the Companies Act 2006.

Registration details of the Charity, the names of the Trustees and professional advisers are to be found on page 3.

Citizens Advice Bureaux located in Hampshire (including Portsmouth, Southampton and the Isle of Wight) are entitled to become members. Trustees are nominated by members such that one trustee is appointed for each local authority area. The Board may co-opt other persons to be a trustee. All trustees who served during the period, apart from Diana Wooldridge, were nominated by Citizens Advice Bureaux (CABx). All new Board members are given an information pack and induction to CitAH and the Trustee Board. An annual development day is organised for all board members and trustees of member bureaux.

The Trustees are responsible for setting and monitoring the objectives and strategy of the charity, and ensuring the necessary policies and procedures are in place to enable the team of staff and volunteers to work effectively. The Board of Trustees meets not less than quarterly. Major operating decisions are made by a simple majority of a quorate Board. The Board has set up three sub-committees with delegated responsibilities: an Executive Committee, Service Development sub-committee, and, an Impact and Influence sub-committee. In addition there are steering groups for the two major projects, Hampshire Macmillan Citizens Advice Service and Hampshire Advice Plus. Minor and routine operating decisions are delegated to member bureaux, consultants or individual trustees and reported to the Executive Committee at its next meeting.

Related and associated organisations

The National Association of Citizens Advice Bureaux (Citizens Advice)

The Charity is an Associate member of Citizens Advice which sets membership criteria. There is no operating or financial inter-dependence between them and the Charity.

Citizens Advice Bureaux

There are currently 12 local Citizens Advice Bureaux in the Hampshire County Council area who are members of the Charity. In addition, Portsmouth and Isle of Wight Citizens Advice Bureaux are also members. Certain projects are carried out by the member bureaux on behalf of the Charity in return for a fee which is negotiated on an arm's length basis.

SECTION 2 – THE BOARD OF TRUSTEES

The Trustees who served during the year are set out on page 3. The following were trustees at the date of this report:

Gwyneth Allen	Peter Broome	Richard Bunting	Bridget Chase
Richard Eade	Barry Glasscock	Richard Greenway	John Keating
David Kennedy	J Richard Mackay	Mike Powell	Sandra Smith
Irene Stratton	Diana Wooldridge		

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2012

SECTION 3 - AIMS, POWERS AND POLICIES

Objects

Our main activities and who we try to help are described below. All our charitable activities focus on the advancement of education, protection and preservation of health and the relief of poverty, sickness and distress for the benefit of the community in Hampshire and its surrounding areas.

Powers

In furtherance of its purposes the Charity is permitted by its constitution to facilitate and assist Citizens Advice Bureaux to provide their services and to do all such other lawful things which promote or help to promote the objects.

Implementation of objectives

The over-riding policies pursued in the attainment of the Charity's objects are to

- assist member bureaux provide a free, impartial and confidential 'problem solving' service of information, advice, guidance and support to ensure that individuals do not suffer through ignorance of their rights and responsibilities, or of services available, or through an inability to express their needs effectively
- participate with other organisations in exercising a responsible influence on the local and national development of social policies and services
- improve access to advice for the residents of Hampshire and the Isle of Wight

Reserves and risks policies

The Charity recognises the need to maintain reserves to enable it to

- meet its statutory and contractual obligations
- withstand an unforeseen financial setback
- provide temporary financial assistance for projects that are awaiting funding from other organisations
- take advantage of an opportunity that the Trustees consider will benefit the charity and the community it serves

The Trustees operate a Risk Management register and process that assists in the identification and mitigation of potential risks. The Trustees have reviewed the risks to which it considers the Charity is exposed, and has developed a system of continuous review to address them.

Funding

Hampshire County Council has again supported CitAH in the year 2011/12 with an annual grant. Recognising the different levels of service determined by a variety of local factors (e.g. volunteer resources, separately funded projects, priorities of district councils), the county-wide work enabled by Hampshire County Council's grant is used to ensure equal access to specialist support and training for every CAB volunteer and staff member in Hampshire. CABs in the unitary authorities outside the county council area are charged for these services.

Ongoing links are maintained at senior level with the main funding authorities to demonstrate the value of the services and to ensure the continuity of core funding.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2012

SECTION 4 - RESPONSIBILITIES OF TRUSTEES

The Trustees are responsible for preparing the Trustees' Annual Report and the Statement of Accounts in accordance with applicable law and regulations

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

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the Charity will continue in operation

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time its financial position and to enable them to ensure the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the Charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SECTION 5 - STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS

The Trustees who held office at the date of approval of this report confirm that so far as they are each aware, there is no relevant audit information of which the Charity's auditors are unaware, and each trustee has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

SECTION 6 – PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS

Strategic planning

The Strategic Business Plan for 2009-11 has been revised by the Board to create an updated rolling Plan to cover the period 2012 - 15.

To implement the overall objectives of CitAH the plan focuses on development in the following areas: service development and improvement, increasing impact and influence, income generation, support to bureaux and improving governance.

There are major current changes in the external environment which will impact on Citizens Advice services including continuing public expenditure cutbacks, the transfer of national consumer advice services to Citizens Advice, changes in social care and health services and the growing number of public services being commissioned by tender from commercial or third sector providers.

These developments have led to an increasingly urgent agenda for change at national level and Citizens Advice consulted in 2011 on options for restructuring to meet these challenges. CitAH organized a meeting for trustees and member bureaux as part of this consultation. As a result of our collective response to the consultation, Diana Wooldridge was invited to join a Citizens Advice Network Development project. This provides an opportunity for CitAH to influence the development of new structures drawing on our experience as the most advanced consortium in England and Wales.

CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2012

SECTION 6 – PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS (continued)

Future planning

In this climate it is increasingly important to identify and develop opportunities for improving service delivery and generating income for individual bureaux and at the sub-regional level covered by CitAH

This will increasingly involve partnership working between bureaux, and with other partners, the voluntary sector and statutory organisations. CitAH's role as a single point of contact for funders and external partners increases the scope for responding to these opportunities and also for playing a full part in the national CITA Network Development Programme. It is equally a priority to secure the longer term sustainability of the services and activities which have made CitAH successful in its first few years.

Service Development and Improvement

CitAH continues to support collaborative working between bureaux at a strategic and operational level through regular meetings of strategic and service delivery managers to improve quality and consistency of services. Additional resources to support this work have been available through the Hampshire Advice Plus project (see below).

Funding from Hampshire County Council enables the delivery of a training programme to meet identified needs in Hampshire CABx, and this is available to bureaux in the unitary authority areas on a chargeable basis. Hampshire CABx also benefit from specialist consultancy support telephone helpline services for volunteer advisers in the fields of employment and welfare rights. The contracts for these services were reviewed and successfully re-tendered to ensure quality and value for money in spring 2012.

Impact of the recession

CitAH has continued to support the local CABx developing new services and campaigning for change that will benefit residents of Hampshire, Portsmouth and the Isle of Wight. During the recession most of the CABx were able to open longer hours or opened new outreach centres following additional funding from the government, which meant substantial increases in the numbers of clients assisted. This additional funding has now ended, so most CABx reverted to their original opening hours. Last year saw a significant rise in welfare benefit enquiries of 32% with relationships and family increasing 27%, housing 26% and employment by 21%. The impact of Legal Aid cuts was seen with legal enquiries rising by 23%.

Hampshire Macmillan Citizens Advice Service

CitAH has been funded by Macmillan Cancer Support for a five year period to provide a county wide advice service for people affected by cancer.

Since its launch in October 2009, Hampshire Macmillan Citizens Advice Service has been delivering a consistent, targeted and holistic advice service. Using a single telephone number as a first point of access for all Hampshire residents, it is unique in meeting the geographic and demographic challenges of the County within a single service, also including the Portsmouth and Southampton areas.

The service employs 10 caseworkers within 10 different Citizens Advice locations across the county, harnessing the CAB service expertise and community networks in delivering high quality casework and advice services. Isle of Wight CAB also delivers a similar service on the island.

In the last year the Service has assisted 1679 people with 2378 calls to the Virtual Call Centre and 1734 outreach, hospital or home visits. Financial outcomes for clients exceeded £3.5 million.

Hampshire Advice Plus (HAP)

In December 2009 CitAH launched the Hampshire Advice Plus project, funded by the Big Lottery over a five year period. Hampshire Advice Plus aims to improve access to quality advice services for the most vulnerable people and communities in Hampshire. The project recognises the particular challenges faced by people in Hampshire as the third largest county in the UK, covering diverse geographical and economic communities.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2012

SECTION 6 – PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS (continued)

Hampshire Advice Plus (HAP) (continued)

The main aims of the project are

- (a) developing partnerships with other agencies to establish common referral systems for clients seeking advice,
- (b) supporting bureaux to develop more effective ways of meeting the demand for advice,
- (c) tackling the barriers that prevent vulnerable or marginalised groups from access to advice,
- (d) increasing the effective sharing of resources across the advice sector

Activities in the past year included operation of a translation and interpretation service, supporting the introduction of Adviceline (single telephone line service), developing the CitAH website, and continuing leading and supporting the Hampshire Advice Network, which now has 82 members. The project team is also working to make these improvements sustainable beyond the funding period of this project.

Consumer Empowerment Partnership

£10,000 was secured from Government funding provided to Citizens Advice to set up a Hampshire and Southampton wide partnership between Trading Standards, CABx and other consumer organisations in the year commencing 1 April 2012. The aim is to work together more closely to provide consumers with a voice and a clear route to advice.

First Stop

Funding was secured from this national organisation to provide face to face housing and care advice for older people, being carried out by three selected CAB with the highest numbers of residents over 50 years.

Surviving Winter

A new innovative partnership was formed with Hampshire and IOW Community Foundation to deliver small grant payments quickly to people in fuel poverty. Very positive feedback from the foundation has led to the agreement to replicate the project next winter.

Networking and influence

Following a briefing event for Hampshire MPs at the House of Commons, useful links for social policy work and for collaboration on client casework referrals were made. Some MPs staff now attend the Hampshire Advice Network, which demonstrates the strong support of MPs for their local bureau.

CitAH has continued to keep in close touch with Hampshire County Council on potential advice and information needs across the county, especially as HCC move to more web-based access to their services.

Further work has been done to collate the social policy work being done in member CABx to provide a county picture. Service and Operational Managers now have social policy as part of their regular meetings to share any emerging trends. This year a county wide group of volunteer social policy coordinators has been established.

SECTION 7 - REVIEW OF TRANSACTIONS AND FINANCIAL POSITION

The Trustees are satisfied with the overall financial position of the Charity and that on a fund-by-fund basis the Charity's resources are sufficient and available to meet its current financial commitments, although new sources of funding will be sought to enable the Charity to expand the services that it offers.

Incoming resources for the year totalled £533,566 and resources expended were £528,955, leaving a surplus of £4,611 that has been added to accumulated funds. At 31 March 2012, accumulated funds amounted to £93,059 of which £42,805 were unrestricted.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2012

SECTION 8 – ACKNOWLEDGEMENTS

The Charity would like to give special thanks to Teresa Jamieson, Development Officer, and the CAB chief officers who serve on the managers' advisory group, in particular Ange Moon, Manager of Andover Citizens Advice Bureau and Alex Hughes Manager of Rushmoor Citizens Advice Bureau. Without their energy and enthusiasm Citizens Advice Hampshire could not have achieved so much.

SECTION 9 – SMALL COMPANY STATUS

The Trustees' Annual Report has been prepared in accordance with provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Trustees,


D Wooldridge

Chairman

24 July 2012

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)**

1 Audit engagement

We have audited the statement of accounts of Citizens Advice Hampshire (the Charity) for the year ended 31 March 2012 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008), (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities)

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its members as a body, for our audit work, for this report, or for the opinions we have formed.

2 Respective responsibilities of trustees and auditors

As more fully explained in the Statement of Trustees' Responsibilities on page 6, the trustees (who are also the directors of the Charity for the purposes of company law) are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to express an audit opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Ethical Standards for Auditors issued by the Auditing Practices Board.

3 Scope of audit opinion

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the Charity's circumstances and have been consistently applied and adequately disclosed, the reasonableness of significant accounting estimates made by the Trustees, and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

4 Opinion on the accounts

In our opinion the accounts

- give a true and fair view of the state of the Charity's affairs as at 31 March 2012 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities,
- have been prepared in accordance with the requirements of the Companies Act 2006.

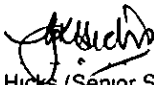
5 Opinion on other matters prescribed in the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

6 Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or,
- the accounts are not in agreement with the accounting records and returns, or,
- certain disclosures of trustees' remuneration specified by law are not made, or,
- we have not received all the information and explanations we require for our audit, or,
- the trustees were not entitled to prepare the accounts in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report.


G K Hicks (Senior Statutory Auditor)
For and on behalf of
Wood, Hicks & Co., Statutory Auditors

27 July 2012

Units 1-2 Warrior Court
9-11 Mumby Road
Gosport
Hampshire PO12 1BS

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

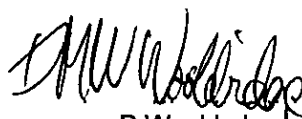
BALANCE SHEET

31 March 2012

	<u>Note</u>	<u>2012</u>	<u>2011</u>
		£	£
CURRENT ASSETS			
Debtors	4	12,524	707
Investments	5	196,189	123,956
Cash at bank and in hand		17,297	8,434
TOTAL ASSETS		226,010	133,097
CREDITORS Amounts falling due within one year	6	132,951	44,649
NET CURRENT ASSETS		93,059	88,448
NET ASSETS		93,059	88,448
 REPRESENTED BY:			
ACCUMULATED FUNDS	13		
Unrestricted funds			
General fund		31,254	45,316
Designated funds		19,000	-
		50,254	45,316
Restricted funds		42,805	43,132
FUND BALANCES AT 31 MARCH 2012		93,059	88,448

The accounts have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Approved by the Board of Trustees on 24 July 2012
and signed on its behalf


D Wooldridge

Chairman

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an Income and Expenditure Account)

Year ended 31 March 2012

		2012			2011
	Note	Unrestrict- ed funds £	Restrict- ed funds £	Total funds £	Total funds £
INCOMING RESOURCES					
From generated funds					
Voluntary income	7	17,500		17,500	17,500
Investment income		3,280		3,280	1,302
		<u>20,780</u>	<u>-</u>	<u>20,780</u>	<u>18,802</u>
From charitable resources	8	88,918	423,868	512,786	621,379
Total incoming resources		<u>109,698</u>	<u>423,868</u>	<u>533,566</u>	<u>640,181</u>
RESOURCES EXPENDED					
Charitable activities	10	100,218	423,308	523,526	619,518
Governance costs	11	4,542	887	5,429	3,873
Total resources expended		<u>104,760</u>	<u>424,195</u>	<u>528,955</u>	<u>623,391</u>
NET INCOME FOR THE YEAR		4,938	(327)	4,611	16,790
RECONCILIATION OF FUNDS					
Balances brought forward	13	45,316	43,132	88,448	71,658
TOTAL FUNDS CARRIED FORWARD		<u>50,254</u>	<u>42,805</u>	<u>93,059</u>	<u>88,448</u>

The notes on pages 13 - 17 form part of these accounts

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2012

NOTE 1 - LEGAL STATUS AND PURPOSE OF CITIZENS ADVICE HAMPSHIRE

Citizens Advice Hampshire is a company limited by guarantee and not having a share capital and is a charity registered under the Charities Act 1993. It was formed for the purpose of representing member Citizens Advice Bureaux in Hampshire and the Isle of Wight, providing services and negotiating funding.

NOTE 2 – NATURE AND PURPOSE OF FUNDS

Restricted Funds

- (a) **Citizens Advice Hampshire in partnership with Macmillan Cancer Support**
Provision of financial, benefits and employment advice to people affected by cancer in Hampshire
- (b) **Hampshire Advice Plus**
Working with partners to improve access to advice for the most vulnerable in Hampshire
- (c) **Futurebuilders**
Assisting Citizens Advice Bureaux in Hampshire in working together
- (d) **Citizens Advice Discrimination Advice**
Discrimination and diversity training
- (e) **First Stop Project / Hitting the Cold Spots**
Grant from Hampshire County enabling bureaux to give specialist level advice to clients on fuel tariffs and fuel poverty
- (f) **Surviving Winter**
To provide financial support to those suffering hardship through fuel poverty

Designated Funds

- (g) **Petra implementation**
The trustees recognise that there will be a need for significant training and support to bureaux during and following the introduction of a new case management system, Petra, within the next year and have set aside funds to meet this cost
- (h) **Website transition**
The current website was funded by the Big Lottery as part of the Hampshire Advice Project. The funding for this project will cease in July 2013 and without it the charity will not be able to afford to maintain the website as currently. The trustees have therefore set aside funding to replace the site with one that can be maintained at an affordable level.
- (i) **Project closure**
Provision for unfunded costs arising on the closure of restricted activities

NOTE 3 - ACCOUNTING POLICIES

- (a) **Accounting policies and standards**
The Statement of Accounts is prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), applying the accruals concept of accounting using the historical cost convention, and is presented in accordance with the requirements of the Companies Act 2006 and the Statement of Recommended Practice (SORP) applicable to charities
- (b) **Basis of preparation of statement of accounts**
The statement of accounts is based on the income and expenditure actually arising in the year. Unrestricted funds are those that the trustees may use in accordance with the general objectives of the charity. Grants and donations received for purposes specified by the grantor are treated as restricted funds.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2012

NOTE 3 - ACCOUNTING POLICIES (continued)

(c) Fixed assets

No fixed assets have been acquired. The policy is that assets with an individual cost of over £1,000 are capitalised at cost. Depreciation would be calculated to write off these assets over their estimated useful lives.

(d) Corporation tax

The Charity is a registered charity and, as such, is exempted by HM Revenue & Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

(e) Income recognition

Grants are recognised when received except where advances are received from funders in respect of specific future items of expense when the grant is recognised as income when the expense has been incurred. Investment income is recognised when earned.

(f) Allocation and analysis of resources used

Central expenditure for charitable support and administration are partly met through "core" funding grants and partly from attributions from restricted funds for centrally-borne support costs. Accordingly, as shown in Note 10, the resources used by restricted funds represent spending on charitable support while the remaining charges, appearing as unrestricted fund expenditure, represent administrative costs.

NOTE 4 - DEBTORS

	<u>2012</u> £	<u>2011</u> £
Debtors	3,113	368
Prepayments	9,411	339
	<u>12,524</u>	<u>707</u>

NOTE 5 - INVESTMENTS

	<u>2012</u>	<u>2011</u>
Bank deposits on 7 days' notice	£ 196,189	£ 123,956

NOTE 6 - CREDITORS –Amounts falling due within one year

	<u>2012</u> £	<u>2011</u> £
Amounts due to suppliers	38,696	16,394
Trustee expenses	450	500
Other creditors – Surviving Winter	4,779	-
Other creditors - Macmillan	16,290	25,715
Deferred income - Macmillan	67,426	-
Accrued charges	5,310	2,040
	<u>132,951</u>	<u>44,649</u>

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2012

NOTE 7 – VOLUNTARY INCOME

	2012			2011
	<u>Unrestrict- ed funds</u>	<u>Restrict- ed funds</u>	<u>Total funds</u>	<u>Total funds</u>
Hampshire County Council	£17,500	£ -	£17,500	£17,500

NOTE 8 – INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2012			2011
	<u>Unrestrict- ed funds</u>	<u>Restrict- ed funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Macmillan Cancer Support		287,383	287,383	281,834
Big Lottery Hampshire Advice Plus		117,672	117,672	163,251
Other Hampshire Advice Plus		379	379	-
Interpretation Project		800	800	-
First Stop Project		4,333	4,333	-
Employee Support		1,170	1,170	505
Surviving Winter Campaign		11,200	11,200	-
Hampshire County Council - Main Grant	88,868		88,868	95,155
Debt Advice			-	40,000
Bureaux capital grant			-	40,000
Other grants and donations under £1,000	50	931	981	634
	88,918	423,868	512,786	621,379

NOTE 9 – PAYROLL COST AND STAFF NUMBERS

	2012			2011
	<u>Unrestrict- ed funds</u>	<u>Restrict- ed funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Managenal and administration				
Gross pay		104,445	104,445	76,877
National insurance		9,455	9,455	7,002
Pension fund contributions		1,955	1,955	2,511
	-	115,855	115,855	86,390

The average number of staff employed is five and the full time equivalent is four

No individual employee's emoluments exceeded £60,000 p a

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2012

NOTE 10 – EXPENDITURE ON CHARITABLE ACTIVITIES

	2012			2011
	Unrestrict- ed funds	Restrict- ed funds	Total funds	Total funds
	£	£	£	£
Cost of Services				
Macmillan Cancer Support		279,587	279,587	272,193
Big Lottery Hampshire Advice Plus		110,468	110,468	144,164
Interpretation Project		800	800	-
First Stop Project		4,148	4,148	-
Employee support		1,108	1,108	505
Surviving Winter Campaign		11,075	11,075	-
Training	7,092		7,092	13,417
Provision for specialist help lines	75,759		75,759	84,666
Future Builders				448
Project development	2,898		2,898	-
Equality and Diversity training		2,797	2,797	-
Debt Advice to member bureaux				34,106
Distribution of capital grant to member bureaux				40,000
Other	265		265	219
Sub-analysed below	86,014	409,983	495,997	589,718
Administration and support costs				
Administration support	11,427	9,307	20,734	23,338
Fees to member bureaux for support	2,616		2,616	1,767
Service Managers meeting costs	325		325	596
Travel expenses	1,076	96	1,172	1,416
Accounting fees	2,014		2,014	2,015
Printing, postage and stationery	221		221	568
IT and administration charges	447		447	100
	18,126	9,403	27,529	29,800
Allocation of management costs (Note 13)	(3,922)	3,922		
	100,218	423,308	523,526	619,518

**Sub-analysis of Cost of Services
by natural expense captions**

	2012			2011
	Unrestrict- ed funds	Restrict- ed funds	Total funds	Total funds
	£	£	£	£
Macmillan payroll recharges		184,689	184,689	203,510
Macmillan management and admin recharges	74	23,431	23,505	28,961
Payroll costs		115,855	115,855	86,390
Staff secondment and consultancy	85,521	37,111	122,632	144,010
Office costs, admin and governance	419	48,897	49,316	52,741
Grants to member bureaux			-	74,106
	86,014	409,983	495,997	589,718

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2012

NOTE 11 – GOVERNANCE COSTS

	2012			2011
	Unrestrict- ed funds	Restrict- ed funds	Total funds	Total funds
	£	£	£	£
Administrative support	602	63	665	492
Trustees' expenses	1,194	791	1,985	990
Costs of Trustees' meetings	746	33	779	391
Auditors' remuneration	2,000		2,000	2,000
	4,542	887	5,429	3,873

NOTE 12 - TRUSTEES' REMUNERATION AND EXPENSES

Neither trustees nor anyone connected with them received any remuneration in connection with their services as trustees of the Charity. Five trustees received reimbursement of travelling expenses totalling £1,985 (see Note 11).

NOTE 13 – MOVEMENT ON FUNDS

	Balances brought forward £	Incoming resources £	Direct resources expended £	Allocation of support costs/fund transfers £	Balances carried forward £
Unrestricted					
General fund	45,316	109,698	(108,682)	(15,078)	31,254
Designated funds					
- Petra Implementation				6,000	6,000
- Website Transition				3,000	3,000
- Project Closure				10,000	10,000
	-	-	-	19,000	19,000
Total unrestricted funds	45,316	109,693	(108,682)	3,922	50,254
Restricted					
Macmillan Advice Service		287,383	(284,133)	(3,250)	-
Hampshire Advice Plus – Big Lottery	36,933	117,672	(116,213)	(300)	38,092
Hampshire Advice Plus – Other		379			379
Interpretation Project		800	(800)		-
Hampshire Advice Equality & Diversity	4,370		(2,796)		1,574
First Stop Project		4,333	(4,148)	(185)	-
Employee Support Line		1,170	(1,108)	(62)	-
Future Builders	1,829				1,829
Surviving Winter		11,200	(11,075)	(125)	-
Other funds under £1,000		931			931
Total restricted funds	43,132	423,868	(420,273)	(3,922)	42,805
	88,448	533,566	(528,955)	-	93,059

All the fund balances carried forward at 31 March 2012 are represented by net current assets