

AMENDING

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT
and
FINANCIAL ACCOUNTS

31 March 2017

Company registration number: 6435678

Charity registration number: 1122695



CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

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Year ended 31 March 2017

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CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS

Year ended 31 March 2017

THE CHARITY

Registered name : Citizens Advice Hampshire
Legal status : Company Limited by Guarantee
Registered address : c/o Little Dower House,
Mortimers Lane, Fair Oak,
Eastleigh,
England,
SO50 7EA
Company registration no. : 6435678
Registered charity no. : 1122695
Website : www.citahants.org

CHARITY TRUSTEES DURING YEAR

Elected Officers

Chairman : Robert Morrison
Honorary Treasurer : Richard Mackay

Other Trustees

Stuart Bannerman (resigned 16th November 2016), Alexis Bouras (appointed 15th February 2017), Sarah Berry (resigned 4th January 2017), Andrew Black (resigned 20th May 2016), Richard Eade, Barry Glasscock (resigned 3rd August 2017), Barbara Hurst (resigned 20th May 2016) John Keating, Richard Killpack (appointed 16th November 2016), Leslie Sutton (resigned 20th May 2016), Andrea Wooldridge, Katherine Wright (known professionally as *Hebden*) Kevin Wright (appointed 15th February 2017), Andrew Beadle (appointed 4th January 2017).

COMPANY SECRETARY : Paul Bright

PROFESSIONAL ADVISERS

Principal banker : CAF Bank Ltd. 25 Kings Hill Avenue, Kings Hill,
West Malling, Kent ME19 4JQ
Independent examiner : G K Hicks FCA DChA, Director, Wood Hicks & Co Ltd,
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 ended 31 March 2017

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 2017.

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 2011. 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.

Local Citizens Advice 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 Alexis Bouras, Robert Morrison and Kevin Wright were nominated by Local Citizens Advice. All new Board members are given an information pack and induction to CitAH and the Trustee Board.

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. Additionally, there are steering groups for the two major projects, Hampshire Macmillan Citizens Advice Service and Hampshire Healthwatch. Minor and routine operating decisions are delegated to the Chief Executive, Local Citizens Advice, consultants or individual trustees and reported to the Trustee Board at its next meeting.

Related and associated organisations

The National Association of Citizens Advice Bureaux (Citizens Advice):

- sets the membership criteria and monitors quality; and,
 - provides the information system, technical support and training
- but, in other respects, there is no operating or financial inter-dependence between them and the Charity.

Local Citizens Advice:

There are currently 11 Local Citizens Advice organisations in the Hampshire County Council area who are members of the Charity. In addition, Portsmouth, Southampton and Isle of Wight Citizens Advice are also members. Certain projects are carried out by the members 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 Trustees at the date of this report are:

Robert Morrison, Richard Mackay, Alexis Bouras, Andrew Beadle, Richard Eade, John Keating, Richard Killpack, Andrea Wooldridge, Katherine Wright (known professionally as Hebden) and Kevin Wright.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2017

SECTION 3 - OBJECTS, POWERS AND POLICIES

Objects

The Charity is established for the promotion of any charitable purpose for the benefit of the community in Hampshire and surrounding areas by the advancement of education, protection and preservation of health and the relief of poverty, sickness and distress.

Powers

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

The trustees have had due regard to the Charity Commission's public benefit guidance when exercising its powers and duties.

Implementation of objectives

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

- assist Local Citizens Advice to 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.
- to 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, including Portsmouth, Southampton 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 2016/17 with an annual grant. Recognising the different levels of service determined by a variety of local factors (e.g. volunteer resources, separately funded priorities of district councils), the county-wide work enabled by Hampshire County Council's grant was used to ensure equal access to specialist support and training for every Local Citizens Advice volunteer and staff member in Hampshire. Local Citizens Advice in the unitary authorities outside the County Council area are charged for these services.

On-going 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 ended 31 March 2017

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 - PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS

Strategic planning

The Board periodically reviews strategy in line with the collective needs of the advice centres, changes in the economic and legislative situation and taking into account the approach of other competing charities. Strategic priorities for Citizens Advice Hampshire (CitAH) can be divided into two areas.

External

- a) Service Development and Improvement where the emphasis is to develop and support new projects which enhance service delivery and the development of collaborative partnerships.
- b) Raising the profile of the service, connecting with key stakeholders; driving research and campaigning initiatives; demonstrating the value and achievements of advice services.

Internal

- a) Sharing of best practice, developing consistent models of working; sharing information; pooling key skills and resources.
- b) Ensuring effective governance of CitAH.

CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2017

SECTION 5 - PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS (continued)

The operating environment

Changes to the welfare systems combined with cuts in public services mean that many people in the community now have a greater need of good quality advice that is relevant and up to date. At the same time core grants continue to be reduced requiring additional funding to be sought from new or alternative sources. Funders are increasingly requiring that income is project specific and linked to outcomes. For both CitAH and the local advice centre fundraising has become a core activity for the CEO. As a result increasing management time is being devoted to the search for alternative sources of income to broaden the search for funding.

Citizens Advice has, in consultation with advice centres and ourselves, been seeking practical ways to develop proposals making it easier to obtain relevant good quality advice that works best for the people of Hampshire and the people we aim to serve. These are now taking shape and it is expected that such changes will be implemented in conjunction with the new membership package which became effective from 1 April 2017.

Business

The board annually approve and publish a business plan which outlines the purpose and gives a summary of the planned activities for the forthcoming year and in outline for the next three years. Details can be found on the publications section of the website.

Achievements in 2016-17

Hampshire County Council (HCC)

HCC have continued to fund the core activities of CitAH. These funds were largely utilised and committed to the training of advice centre staff and volunteers and for providing specialist telephone support in respect of employment and welfare benefits for advanced casework. Changing priorities combined with the reduction in available funds from HCC mean that this will be the final year in which this type of arrangement remains in place.

Hampshire Macmillan Citizens Advice Service

Now in its seventh year the service recorded a remarkable 20% annual growth in 2016 when some 2,500 Hampshire clients affected by cancer received assistance. Overall £7.5m financial support was secured for clients by trained Citizens Advice caseworkers and support staff who provide a face to face service and telephone helpline throughout the county. Help is available not only in the advice centres but also at hospitals, hospices and other convenient locations as well as making home visits where necessary. While Macmillan remains the principal source of funding (and is now secure until the end of 2018) we are grateful for the support received from a number of NHS Organisations, Trusts and Charities. Feedback is regularly obtained from our clients indicating the value of the service for those using it. During the year 95% responded stating that they had more confidence to deal with their financial, housing or work situation following being supported by our caseworkers.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2017

SECTION 5 - PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS (continued)

Healthwatch Hampshire CIC

Healthwatch Hampshire was set up 2013 and is the independent organisation providing information, advice and signposting to local people on health and social care. It also gathers information and represents the views of the public in relation to health and NHS funded social care. Additionally it provides a face to face service through the advice centres. Clients can also be referred to the NHS Complaints Advocacy Service run by CitAH where we employ specialists to support more complex complaints involving NHS funded services. During the year the Advocacy Service applied for and were successful in obtaining the Quality Performance Mark quality award as recognition of its ability to provide an independent quality service. The service is provided in partnership with two other charities - Help & Care and Action Hampshire.

Research and Campaigning

A county wide policy forum coordinates the Local Citizens Advice collection of evidence of poor and unjust services and of local and regional campaigning work. CitAH hosts a quarterly forum for all advice centre leads to share information with local agencies/service providers and Citizens Advice nationally in order to influence or change the way some services are delivered to local people.

Hampshire Adviceline

An integrated call service provided by most Local Citizens Advice in Hampshire was set up and facilitated as part of the Hampshire Advice Plus Project in anticipation of service modernisation nationally. CitAH has continued to develop this service with calls received exceeding 5,000 per month (an increase of some 25% over last year). Some reduction in the answer rate was experienced during the fourth quarter when most advice centres spent additional time on staff training programmes prior to the introduction nationally of a new membership package.

Webchat and email

CitAH received funding for a second year (provided by Citizens Advice nationally) to enable the development and delivery of a project to design and test delivery of advice via webchat and email. Nearly 60% of these clients were given information or support to progress on their own. The remaining clients were referred to their own local advice centre for further support.

Support for advice centres

In addition to the activities mentioned above, CitAH funds training opportunities for managers to meet and share best practice and supports county wide applications for grants.

Future Developments

CitAH has been working with statutory and other organisations to enable more services to be provided to clients. As a result we have obtained funding so that Local Citizens Advice are able to expand the services they offer. In some cases it has been possible to incorporate services into what the centres do enabling improved customer service as well as a cost effective solution to the statutory body.

In view of the growth in our activities we are working with our member advice centres to develop a new governance model to reflect the growing complexity of future needs.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2017

SECTION 6 - 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.

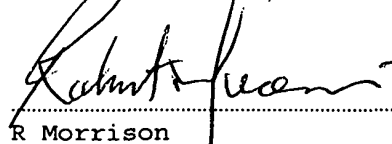
SECTION 7 - STAFF AND VOLUNTEERS

The Charity would like to give thanks to staff and volunteers of CitAH and Local Citizens Advice who have contributed so much to our development over the past year.

SECTION 8 - 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,


..... Chair
R Morrison

20 September 2017

The Board of Trustees
Citizens Advice Hampshire
C/o Little Dower House
Mortimers Lane
Fair Oak
Eastleigh
Hampshire SO50 7EA

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF
CITIZENS ADVICE HAMPSHIRE (Limited by Guarantee)**

I report on the financial accounts of the Company for the year ended 31 March 2017 which are set out on pages 11 to 19.

Respective responsibilities of the 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 Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The Charity's gross income exceeded £250,000 and I am qualified to undertake an examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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 the 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 to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with the relevant accounting requirements under section 396 of the Companies Act 2006;
- the accounts are not consistent with the Statement of Recommended Practice applicable to charities for accounts prepared in accordance with Financial Reporting Standard 102;
- additional information or disclosure is required for the reader gain a proper understanding of the accounts.


.....
G K Hicks FCA DChA

20 September 2017

Wood, Hicks & Co Ltd.
Chartered Accountants and Registered Auditors
Units 1-2 Warrior Court
9-11 Mumby Road
Gosport
Hampshire PO12 1BS

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

BALANCE SHEET

31 March 2017

	<u>Note</u>	<u>2017</u> £	<u>2016</u> £
CURRENT ASSETS			
Debtors and prepayments	4	18,556	60,643
Investments	5	327,099	163,705
Cash at bank and in hand		110,088	152,651
		<u>455,743</u>	<u>376,999</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	166,431	151,106
TOTAL NET ASSETS		<u><u>£289,312</u></u>	<u><u>£225,893</u></u>
REPRESENTED BY:			
ACCUMULATED FUNDS			
Unrestricted funds	12	117,264	92,706
Restricted funds		172,048	133,187
FUND BALANCES AT 31 MARCH,		<u><u>£289,312</u></u>	<u><u>£225,893</u></u>

STATEMENTS OF THE TRUSTEES

The Company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 March 2017.

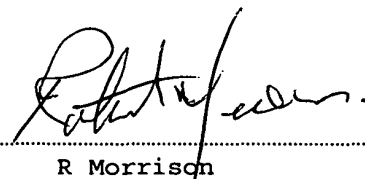
The members have not required the Company to obtain an audit of its financial accounts for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) ensuring that the Company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and,
- (b) preparing financial accounts which give a true and fair view of the state of affairs of the Company as at the end of each financial year and of the results of its charitable operations for each financial year in accordance with the requirements Section 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Board of Trustees on
20 September 2017 and signed on its behalf


 Chair
 R Morrison

The notes on pages 13 - 19 form part of these accounts.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)

Year ended 31 March 2017

	Note	Year ended 31 March 2017			Year ended 31 March 2016		
		Unrestric- ted funds	Restrict- ed funds	Total funds	Unrestric- ted funds	Restrict- ed funds	Total funds
		£	£	£	£	£	£
INCOME FROM:							
Donations	7	18,300		18,300	16,400		16,400
Charitable activities	8	73,632	670,243	743,875	74,582	787,239	861,821
Other		590		590	560		560
Investments (interest received)		2,355		2,355	1,884		1,884
Total income		94,877	670,243	765,120	93,426	787,239	880,665
EXPENDITURE ON:							
Charitable activities	9	70,015	631,686	701,701	84,500	690,537	775,037
NET INCOME		24,862	38,557	63,419	8,926	96,702	105,628
Transfers between funds		(304)	304	-			-
		24,558	38,861	63,419	8,926	96,702	105,628
RECONCILIATION OF FUNDS							
Total funds brought forward	12	92,706	133,187	225,893	83,780	36,485	120,265
TOTAL FUNDS CARRIED FORWARD		£117,264	£172,048	£289,312	£92,706	£133,187	£225,893

The Statement of Financial Activities contains all the necessary disclosure requirements of an Income and Expenditure Account under the Companies Act 2006.

The notes on pages 13 - 19 form part of these accounts.

CITIZENS ADVICE HAMPSHIRE

(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

NOTE 1 - LEGAL STATUS 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 2011. It was formed for the purpose of representing member Local Citizens Advice in Hampshire and the Isle of Wight, providing services and negotiating funding.

NOTE 2 - ACCOUNTING POLICIES

(a) Accounting policies and standards

The financial accounts are prepared under the historical cost convention in accordance with the:

- provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 (FRS 102);
- Companies Act 2006; and,
- Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102.

(b) Basis of preparation of the accounts

The financial accounts are 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.

(c) Fixed assets

No fixed assets have been acquired in the current year or previously. 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 H M Revenue & Customs from liability to corporation tax on its operating surpluses and investment income while it pursues its charitable objectives.

(e) Income recognition

A grant that becomes receivable on the occurrence of a certain specified future event is recognised in the financial statements when the specified event has occurred and all the grantor's requirements associated with it have been complied with.

Grants received in respect of future accounting periods are recorded as deferred income and recognised in the period to which they relate.

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 9, the resources used by restricted funds represent spending on charitable support while the remaining charges, appearing as unrestricted fund expenditure, represent administrative costs.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

NOTE 2 - ACCOUNTING POLICIES (continued)

(g) Pensions

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. Contributions payable for the year are charged in the Statement of Financial Activities.

NOTE 3 - NATURE AND PURPOSE OF PROJECT FUNDS

Designated fund

(a) Project closure

Although the Charity has been successful in gaining continuation of many grants the Trustees recognise that from time to time projects may cease and there would be costs of closing them down in a controlled way.

Restricted funds

(b) Citizens Advice Hampshire in partnership with Macmillan Cancer Support

Provision of financial, benefits and employment advice to people affected by cancer in Hampshire.

(c) Future Builders

Assisting local Citizens Advice in Hampshire in working in partnership.

(d) Hitting the Cold Spots

Grants from Hampshire County Council administered by the Hampshire and Isle of Wight Community Foundation enabling Local Citizens Advice to give grants and specialist level advice to clients on fuel tariffs and fuel poverty.

(e) Healthwatch Hampshire CIC

Citizens Advice Hampshire in partnership with two other charities, Help and Care and Action Hampshire were awarded the contract to ensure the provision of Healthwatch services in Hampshire for an initial period of three years from 1 April 2013. This has been extended to 31 March 2018.

(f) Hampshire Advice Network

Networking meetings for advice agencies in Hampshire.

(g) Advice Services Transition Fund

Support to local projects to improve and make more resilient local advice provision.

(h) Your Voice Counts

A joint project with Healthwatch Hampshire on behalf of the North East Hampshire and Farnham CCG to involve mental health service users, carers, providers and voluntary and community organisations in providing feedback on services.

(i) Crisis Line

Provision of advice and support to residents of Hampshire facing a crisis.

(j) Webchat/Email

Working with Local Citizens Advice to develop new and easy ways of clients accessing advice.

(k) Citizens Advice Phone Strategy and Adviceline

Development of phone advice for clients.

(l) Consumer Empowerment Partnership

To improve working relationships between Local Citizens Advice and Trading Standards.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

NOTE 4 - DEBTORS AND PREPAYMENTS

	<u>2017</u>	<u>2016</u>
	£	£
Amounts due from Local Citizens Advice	1,272	5,471
Amounts due from Healthwatch Hampshire CIC	16,331	54,053
Prepayments	834	823
Accrued Income - bank interest	119	296
	<u>£18,556</u>	<u>£60,643</u>

NOTE 5 - INVESTMENTS

	<u>2017</u>	<u>2016</u>
	£	£
Bank deposits on 7 days' notice	<u>£327,099</u>	<u>£163,705</u>

NOTE 6 - CREDITORS: Amounts falling due within one year

	<u>2017</u>	<u>2016</u>
	£	£
Amounts due to Local Citizens Advice	886	2,985
Amounts due to suppliers	29,344	28,603
Taxation and social security	6,544	3,507
Accrued charges	53,906	37,323
Deferred income - Macmillan Cancer Support	75,751	72,188
Other creditors	-	6,500
	<u>£166,431</u>	<u>£151,106</u>

NOTE 7 - DONATIONS

	<u>Year ended 31 March 2017</u>			<u>2016</u>
	<u>Unrestric-</u>	<u>Restric-</u>	<u>Total</u>	<u>Total</u>
	<u>ted funds</u>	<u>ted funds</u>	<u>funds</u>	<u>funds</u>
Core funding:				
Hampshire County Council	<u>£18,300</u>	<u>£ -</u>	<u>£18,300</u>	<u>£16,400</u>

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

NOTE 8 - INCOME FROM CHARITABLE ACTIVITIES

	Year ended 31 March 2017			2016
	Unrestric- ted funds	Restric- ted funds	Total funds	Total funds
	£	£	£	£
Macmillan Cancer Support:		357,865	357,865	368,417
Citizens Advice phone strategy			-	20,412
DWP - Financial capability			-	13,500
Hampshire Advice Network			-	4,110
Healthwatch Hampshire				
Information, advice and signposting		71,893	71,893	89,465
NHS Advocacy Service		179,390	179,390	188,685
Your Voice Counts		13,525	13,525	-
Advice services transition fund			-	3,312
Hampshire County Council - Main Grant	68,132		68,132	74,582
Hitting the Cold Spots			-	3,170
Crisis Line		1,500	1,500	51,000
Webchat/Email		44,960	44,960	45,000
Other	5,500	1,110	6,610	168
	£73,632	£670,243	£743,875	£861,821

NOTE 9 - EXPENDITURE ON CHARITABLE ACTIVITIES

	Year ended 31 March 2017			2016
	Unrestric- ted funds	Restric- ted funds	Total funds	Total funds
	£	£	£	£
Cost of services (Note 10)	56,840	584,106	640,946	731,163
Administration and support costs (Note 11)	60,755		60,755	43,874
	117,595	584,106	701,701	775,037
Reallocation of costs (Note 12)	(47,580)	47,580	-	-
	£ 70,015	£631,686	£701,701	£318,782

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2017

NOTE 10 - COST OF SERVICES

	Year ended 31 March 2017			2016
	Unrestric- ted funds	Restric- ted funds	Total funds	Total funds
	£	£	£	£
Macmillan Cancer Support		301,298	301,298	286,243
Hampshire Advice Network		1,207	1,207	2,969
CitA Phone Strategy & Adviceline		10,863	10,863	6,951
Training and Development and related administration	10,587		10,587	13,765
Provision of specialist help lines	44,900		44,900	65,336
Website Maintenance	1,353		1,353	2,099
Healthwatch Hampshire:				
- Information advice and signposting		45,389	45,389	70,817
- NHS Advocacy Service		173,176	173,176	155,618
Your Voice Counts		5,063	5,063	-
Advice services transition fund		24	24	23,316
Consumer Empowerment Partnership		1,448	1,448	1,192
Hitting the Cold Spots Campaign		(150)	(150)	2,670
Crisis Line		228	228	42,188
Webchat/Email		42,409	42,409	44,282
Future Builders		1,829	1,829	-
Social policy activities		-	-	259
DWP - Financial capability workshops		-	-	13,338
Other		1,322	1,322	120
	<u>£56,840</u>	<u>£584,106</u>	<u>£640,946</u>	<u>£731,163</u>

NOTE 11 - ADMINISTRATION AND SUPPORT COSTS

	Year ended 31 March 2017			2016
	Unrestric- ted funds	Restric- ted funds	Total funds	Total funds
	£	£	£	£
Strategic development, bidding and administration	47,755		47,755	33,540
Fees to Local Citizens Advice for support	137		137	209
Staff training and conferences	640		640	523
Travel expenses	3,232		3,232	4,293
Accountancy fees	3,500		3,500	3,000
Printing, postage and stationery	1,223		1,223	289
Insurance and compliance	352		352	115
Other costs	429		429	817
Governance costs:				
Independent examiner's fees	1,800		1,800	900
Trustees' meetings and AGM costs	187		187	188
Administration support	1,500		1,500	-
	<u>£60,755</u>	<u>£ -</u>	<u>£60,755</u>	<u>£43,874</u>

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2017

NOTE 12 - ACCUMULATED FUNDS - MOVEMENT IN YEAR

	Balances brought forward £	Incoming resources £	Direct resources expended £	Allocated administ- ration costs £	Transfer £	Balances carried forward £
Unrestricted						
General fund	52,706	94,877	(117,595)	47,580	(304)	77,264
Designated fund: Project Closure	40,000					40,000
	<u>92,706</u>	<u>94,877</u>	<u>(117,595)</u>	<u>47,580</u>	<u>(304)</u>	<u>117,264</u>
Restricted						
Macmillan Cancer Support	78,750	357,865	(301,298)	(3,318)		131,999
Consumer empowerment Partnership	1,447		(1,448)		1	-
Hampshire Advice Network	1,116		(1,207)		91	-
Hitting the Cold Spots	330		150	(480)		-
Healthwatch Hampshire: IAS	10,261	71,893	(45,389)	(8,075)		28,690
NHS Advocacy Service	16,615	179,390	(173,176)	(19,932)		2,897
Your Voice Counts	-	13,525	(5,063)			8,462
Advice Service Transition Fund	2,590		(24)	(2,566)		-
Future Builders	1,829		(1,829)			-
Crisis Line	-	1,500	(228)	(1,272)		-
Webchat/Email	-	44,960	(42,409)	(2,551)		-
CitA Phone Strategy and AdviceLine	20,249		(10,863)	(9,386)		-
Other	-	1,110	(1,322)		212	-
	<u>133,187</u>	<u>670,243</u>	<u>(584,106)</u>	<u>(47,580)</u>	<u>304</u>	<u>172,048</u>
	<u>£225,893</u>	<u>£765,120</u>	<u>£(701,701)</u>	<u>£ -</u>	<u>£ -</u>	<u>£289,312</u>

NOTE 13 - PAYROLL COST AND STAFF NUMBERS

	Year ended 31 March 2017			2016
	Unrestric- ted funds £	Restric- ted funds £	Total funds £	Total funds £
Managerial & administration				
Gross pay	43,303	71,141	114,444	116,790
Social security costs	2,153	4,793	6,946	8,333
Employer's pension contributions	1,464	2,543	4,007	3,564
	<u>£46,920</u>	<u>£78,477</u>	<u>£125,397</u>	<u>£128,687</u>

The average number of staff employed in the year was 5 representing an average full-time equivalent of 4.

No individual's employee benefits (excluding employer pension costs) exceeded £60,000 p.a. (2016: £60,000 p.a.)

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NOTES TO THE ACCOUNTS

Year ended 31 March 2017

NOTE 14 - TRUSTEES REMUNERATION AND EXPENSES

No trustees, nor anyone connected with them, received any remuneration in connection with their services as trustees of the Charity during the year.

Two trustees received reimbursements for travel expenses incurred in carrying out their duties as trustees of the Charity. The total cost amounted to £981 claimed by R Morrison (Chair) and R Mackay (Treasurer) of £328 and £653 respectively.

NOTE 15 - CONTINGENT LIABILITY

A contingent liability reported in the 2016 financial accounts concerning the uncertainty of the VAT treatment of grants made by Healthwatch Hampshire CIC (HwH) to the Charity was clarified by a decision of the First-tier Tribunal between HwH and HMRC in a judgement released on 19 April 2017. The sums previously withheld by HwH pending this decision were released to the Charity after the balance sheet date.