

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

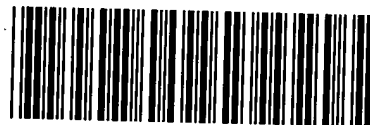
TRUSTEES' ANNUAL REPORT
and
STATEMENT OF ACCOUNTS

31 March 2015

Company registration number: 6435678

Charity registration number: 1122695

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CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

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Year ended 31 March 2015

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CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS

Year ended 31 March 2015

THE CHARITY

Registered name : Citizens Advice Hampshire
Legal status : Company Limited by Guarantee
Registered address : c/o 83 Britannia Gardens,
Hedge End, Southampton, SO30 2RN
Company registration no. : 6435678
Registered charity no. : 1122695
Website : www.citizensadvicehampshire.org

CHARITY TRUSTEES

Elected Officers

Chairman : Robert Morrison
Deputy Chair : Richard Greenway (resigned 11th June 2015)
Honorary Treasurer : J Richard Mackay

Other Trustees

Andrew Black , Sarah Berry, Richard Bunting, Peter Denison, Roger Durdle (resigned 6th May 2015), Richard Eade, Barry Glasscock, Barbara Hurst (appointed 11th June 2015) John Keating, Michael Powell (resigned 6th May 2015), Irene Stratton , Leslie Sutton, Andrea Wooldridge (appointed 6th May 2015), Katherine Wright – known professionally as Hebden .

COMPANY SECRETARY : Paul Bright

PROFESSIONAL ADVISERS

Bankers : CAF Bank Ltd., 25, Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Aldermore Bank Plc, Aldermore, PO Box 762, Wallsend, NE28 5DH
Virgin Money Plc, Jubilee House, Gosforth, Newcastle upon Tyne. NE3 4PL

Independent examiner : G K Hicks FCA DChA, 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 2015

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 2015.

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.

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 Peter Denison and Robert Morrison were nominated by Citizens Advice Bureaux (CABx). 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. The Board has set up three sub-committees with delegated responsibilities: an Executive Committee; a 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 Healthwatch. Minor and routine operating decisions are delegated to the Chief Executive, 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 11 local Citizens Advice Bureaux in the Hampshire County Council area who are members of the Charity. In addition, Portsmouth, Southampton 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 period are set out on page 3. The following were trustees at the date of this report:

Andrew Black, Sarah Berry, Richard Bunting, Peter Denison, Richard Eade, Barry Glasscock, Barbara Hurst, John Keating, Richard Mackay, Robert Morrison, Irene Stratton, Leslie Sutton, Andrea Wooldridge and Katherine Wright – known professionally as Hebden.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2015

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 Citizens Advice Bureaux 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 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, 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 2014/15 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. CABx 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 to 31 March 2015

SECTION 4 – STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 THE INDEPENDENT EXAMINER

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 information of which the Charity's independent examiner is 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 information and to establish that the Charity's independent examiner is aware of that information.

SECTION 6 – PRINCIPAL ACTIVITIES AND REVIEW OF DEVELOPMENTS

Strategic planning

The Board periodically reviews strategy in line with the collective needs of the bureaux and the change in the economic and legislative situation. Strategic priorities for Citizens Advice Hampshire (CitAH) can be divided into two areas:-

A) External: a) Service Development and Improvement where the emphasis is to develop and support new projects which enhance service delivery and supports 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.

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

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 are being reduced and it is necessary to broaden the search for funding, seeking new sources which are often project based and requiring greater emphasis on outcomes and results. Citizens Advice (CitA) has, in consultation with bureaux 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 these changes will be implemented over the next two years.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2015

Business Plan

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. Details can be found on the publications section of our website.

Achievements in 2014-15

- **Hampshire County Council (HCC):** HCC has continued to fund the core activities of CitAH. These funds are fully utilised for the training of bureaux staff and volunteers and providing specialist telephone support in respect of employment and welfare benefits for advanced casework.
- **Hampshire Macmillan Citizens Advice Service (HMCAS):** Since 2009 some 10,000 Hampshire clients have benefitted from our services. Annually we are able to assist clients with over £4m of benefits and other financial support from advice given by our trained staff. In addition to the daily telephone support line we provide a face to face service not only in the bureaux but also at hospitals, hospices and other convenient locations as well as making home visits where necessary. During the last year a key focus has been in engaging with NHS commissioning groups and other potential funders as we enter the final years of funding from Macmillan. To date we have been partly successful in diversifying our requirements and our ability to continue with the service. Feedback from our user group is regularly obtained and analysed giving robust evidence of the value that our clients place in the service.
- **Healthwatch Hampshire:** This was set up in 2012 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. In addition to providing a face to face service through the bureaux, clients can be referred to the NHS Complaints Advocacy Service run by CitAH where we employ specialists to support more complex complaints involving NHS funded services. The service is provided in partnership with two other charities - Help & Care and Action Hampshire.
- **Consumer Empowerment Partnership (CEP):** CitAH provides local leadership and works closely with partners such as Trading Standards to improve consumer protection.
- **Research and Campaigning:** A county wide policy forum coordinates the local bureaux collection of evidence of poor and unjust services and of local and regional campaigning work. During the last year a staff member was employed to lead campaigns and help influence decision-makers and key organisations. CitAH also hosts a quarterly Forum for all Bureaux leads to share information, ideas and highlight any trends.
- **Hampshire Advice Network:** CitAH runs events open to all advice providers in Hampshire that are held three times a year. They are well attended by a range of statutory, voluntary and commercial advice and information providers and cover a variety of subjects. In the last year these included Welfare Reform, Hampshire's Local Welfare Assistance Scheme, Family Mediation Services, Consumer Empowerment and "Counting the Cost" (a review of the impact of welfare changes in Hampshire by the Bill Sargent Trust).
- **Hampshire Adviceline:** An integrated call service provided by most bureaux in Hampshire was facilitated as part of the Hampshire Advice Plus Project in anticipation of service modernisation nationally. CitAH has continued to develop this service which regularly answers an average of 70% of calls presented each month. The number of calls presented has also increased significantly from 1542 in April 2013 to 2238 in April 2015 an increase of 45% (and an increase of 134% in calls answered: 701 in April 2013; 1643 in April 2015). This will continue to improve as more bureaux join the Hampshire group.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year to 31 March 2015

- **Support for Bureaux:** 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 bureaux are able to expand the services they offer in 2015/16. In some cases we have been able to incorporate services into what bureaux 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 member bureaux to develop a new governance model to reflect the growing complexity of future services to meet future needs.

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 £692,757 and resources expended were £706,399, leaving a deficit of £13,642 that has reduced our accumulated funds to £120,265 of which £36,485 were restricted.

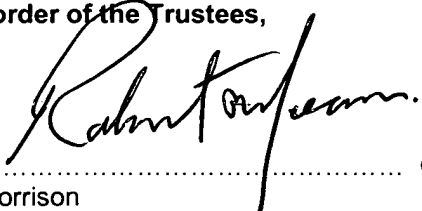
SECTION 8 – ACKNOWLEDGEMENTS

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

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,


..... Chairman
R Morrison

26 July 2015

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

The Board of Trustees
Citizens Advice Hampshire (limited by guarantee)
c/o 83 Britannia Gardens
Hedge End
Southampton SO30 2RN

INDEPENDENT EXAMINER'S REPORT

I report on the statement of accounts of Citizens Advice Hampshire for the year ended 31 March 2015 which is set out on pages 10 to 18.

Respective responsibilities of trustees and independent examiner

The charity's trustees 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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

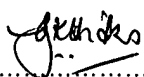
Basis of independent examiner's statement

My examination was carried out in accordance with 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:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.


.....
G K Hicks FCA DChA

26 July 2015

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

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

BALANCE SHEET

31 March 2015

	<u>Note</u>	<u>2015</u>	<u>2014</u>
CURRENT ASSETS		£	£
Debtors	4	54,510	78,645
Investments	5	173,774	188,335
Cash at bank and in hand		90,266	32,280
TOTAL ASSETS		318,550	299,260
CREDITORS: Amounts falling due within one year	6	198,285	165,353
NET CURRENT ASSETS		120,265	133,907
NET ASSETS		120,265	133,907

REPRESENTED BY:

ACCUMULATED FUNDS

13

Unrestricted funds

General fund	42,200	40,690
Designated funds	41,580	43,000
	83,780	83,690

Restricted funds

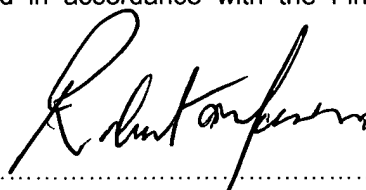
36,485 50,217

FUND BALANCES AT 31 MARCH 2015

120,265 133,907

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 26 July 2015
and signed on its behalf


 Chairman
 R Morrison

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

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

Year ended 31 March 2015

		2015			2014
	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
Other income		390		390	-
Investment income (Interest received)		2,337		2,337	2,546
		<u>20,227</u>		<u>20,227</u>	<u>20,046</u>
From charitable resources	8	78,270	594,260	672,530	670,017
Total incoming resources		<u>98,497</u>	<u>594,260</u>	<u>692,757</u>	<u>690,063</u>
RESOURCES EXPENDED					
Charitable activities	10	91,446	607,107	698,553	634,511
Governance costs	11	6,736	1,110	7,846	7,138
Total resources expended		<u>98,182</u>	<u>608,217</u>	<u>706,399</u>	<u>641,649</u>
NET INCOME BEFORE TRANSFERS		315	(13,957)	(13,642)	48,414
Transfers between funds		<u>(225)</u>	<u>225</u>		
NET INCOME FOR THE YEAR AFTER TRANSFERS		90	(13,732)	(13,642)	48,414
RECONCILIATION OF FUNDS					
Total funds brought forward	13	83,690	50,217	133,907	85,493
TOTAL FUNDS CARRIED FORWARD		<u>83,780</u>	<u>36,485</u>	<u>120,265</u>	<u>133,907</u>

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2015

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 2011. 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

The purposes of the restricted funds are as follows:

- (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) Adviceline
Supporting member bureaux in delivering a phone advice service to clients
- (c) Futurebuilders
Assisting Citizens Advice Bureaux in Hampshire in working together.
- (d) Hitting the Cold Spots
Grants from Hampshire County Council administered by the Hampshire and Isle of Wight Community Foundation enabling bureaux to give grants and specialist level advice to clients on fuel tariffs and fuel poverty.
- (e) Consumer Empowerment Partnership
To improve working relationships and processes between Citizens Advice Bureaux and Trading Standards.
- (f) Healthwatch Hampshire
Citizens Advice Hampshire in partnership with two other charities, Help and Care and Community Action Hampshire were awarded the contract to run Healthwatch Hampshire for an initial period of three years from 1 April 2013.
- (g) Hampshire Advice Network
Networking meetings for advice agencies in Hampshire.
- (h) Advice Services Transition Fund
Support to local projects to improve and make more resilient local advice provision.

Designated funds

- (l) Website transition
The current website was funded by the Big Lottery as part of the Hampshire Advice Project. The funding for this project ceased in January 2014 and without it the charity was not able to afford to maintain the website as it was. Some changes have been made but more are needed and the trustees have therefore set aside funding to replace the site with one that can be maintained at an affordable level.
- (i) 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.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2015

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.

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

(g) Pension

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.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2015

NOTE 4 – DEBTORS

	<u>2015</u>	<u>2014</u>
	£	£
Amounts due from Citizens Advice Bureaux	2,256	25,726
Amounts due from Healthwatch Hampshire	26,324	27,815
Prepayments	1,215	395
Accrued income - Bank interest	293	574
Accrued income - Healthwatch Hampshire	24,422	24,135
	<u>54,510</u>	<u>78,645</u>

NOTE 5 - INVESTMENTS

	<u>2015</u>	<u>2014</u>
Bank deposits on 7 days' notice	<u>£173,774</u>	<u>£188,335</u>

NOTE 6 – CREDITORS – Amounts falling due within one year

	<u>2015</u>	<u>2014</u>
	£	£
Amounts due to suppliers	24,844	19,487
Taxation and social security	7,413	15,710
Other creditors	5,368	3,738
Accrued charges	78,841	41,203
Deferred income – Macmillan Cancer Support	81,819	85,215
	<u>198,285</u>	<u>165,353</u>

NOTE 7 – VOLUNTARY INCOME

	<u>2015</u>		<u>2014</u>
	<u>Unrestrict- ed funds</u>	<u>Restrict- ed funds</u>	<u>Total funds</u>
Hampshire County Council	<u>17,500</u>	<u>-</u>	<u>17,500</u>
			<u>£17,500</u>

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2015

NOTE 8 – INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2015			2014
	<u>Unrestrict- ed funds</u>	<u>Restrict- ed funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Macmillan Cancer Support:				
- General Advice		285,931	285,931	297,127
- Vocational Rehabilitation			-	12,513
Big Lottery: Hampshire Advice Plus			-	21,063
Adviceline		8,000	8,000	-
Consumer Empowerment Partnership			-	10,000
Employee Support Line		1,004	1,004	1,090
Surviving Winter Campaign			-	1,000
Hampshire Advice Network			-	5,000
Healthwatch Hampshire – Information, advice and signposting		89,465	89,465	89,465
Healthwatch Hampshire– NHS Advocacy Service		188,685	188,685	94,343
Advice Services Transition Fund		15,184	15,184	30,884
Hampshire County Council- Main Grant	78,270		78,270	99,224
Hitting the Cold Spots Campaign		5,991	5,991	6,000
Other grants and donations			-	2,308
	<u>78,270</u>	<u>594,260</u>	<u>672,530</u>	<u>670,017</u>

NOTE 9 – PAYROLL COST AND STAFF NUMBERS

	2015			2014
	<u>Unrestrict- ed funds</u>	<u>Restrict- ed funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Managerial and administration:				
Gross pay	27,823	91,309	119,132	120,084
National insurance	3,205	5,375	8,580	9,048
Pension contributions	1,098	1,678	2,776	1,727
	<u>32,126</u>	<u>98,362</u>	<u>130,488</u>	<u>130,859</u>

The average number of staff employed is six and the full time equivalent is 1.4 in restricted funds and 3.3 in restricted funds.

No individual employee's emoluments exceeded £ 60,000p.a. (2014: £60,000)

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2015

NOTE 10 – EXPENDITURE ON CHARITABLE ACTIVITIES

	2015			2014
	Unrestrict- ed funds	Restrict- ed funds	Total funds	Total funds
	£	£	£	£
Cost of Services				
Macmillan Cancer Support:		282,498	282,498	295,912
- General Advice				
- Vocational Rehabilitation			-	12,426
Big Lottery: Hampshire Advice Plus			-	46,157
Hampshire Advice Network	1,735	1,256	2,991	2,832
Adviceline		6,893	6,893	-
Employee Support Line		1,004	1,004	1,026
Surviving Winter Campaign			-	1,000
Training and related administration	14,905		14,905	11,505
Provision of specialist help lines	73,112		73,112	75,649
Social policy activities	108		108	900
Petra implementation	1420		1,420	8,835
Healthwatch Hampshire – Information, advice and signposting		76,622	76,622	72,507
Healthwatch Hampshire – NHS Advocacy Service		169,887	169,887	74,956
Service Development			-	2,000
Advice Services Transition Fund		16,264	16,264	4,265
Consumer Empowerment Partnership		7,696	7,969	668
Hitting the Cold Spots Campaign		5,991	5,991	5,519
Administration and support costs				
Strategic development, bidding and administration	28,974		28,974	9,459
Fees to member bureaux for support	763		763	1,551
Professional consultation			-	200
Staff training and conferences	1,835		1,835	-
Recruitment costs			-	861
Service Managers meeting costs	371		371	270
Travel expenses	2,817		2,817	1,154
Accounting fees	2,513		2,513	2,513
Printing, postage and stationery	334		334	1,152
Insurance and compliance	301		301	359
Office costs	300		300	-
Other costs	166		166	-
IT equipment	515		515	835
	130,169	568,384	698,553	634,511
Allocation of management costs (Note 13)	(38,723)	38,723		-
	91,446	607,107	698,553	634,511

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2015

NOTE 11 – GOVERNANCE COSTS

	2015			2014
	<u>Unrestrict- ed funds</u>	<u>Restrict- ed funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Administrative support	1,552		1,552	569
Trustees' expenses	2,335	1,110	3,445	2,384
Costs of Trustees' meetings	149		149	585
Independent examiner's fee (2014: Auditor's remuneration)	2,700		2,700	3,600
	<u>6,736</u>	<u>1,110</u>	<u>7,846</u>	<u>7,138</u>

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. Four trustees received reimbursement of expenses totalling £3,445, of which £1,110 related to governance and the balance to their work on operational matters.

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2015

NOTE 13 – MOVEMENT ON FUNDS

	Balances brought forward £	Incoming resources £	Direct resources expended £	Allocation of support costs £	Transfer between funds £	Balances carried forwards £
Unrestricted						
General fund	40,690	98,497	(135,485)	38,723	(225)	42,200
Designated funds:						
- Website Transition	3,000		(1,420)			1,580
- Project Closure	40,000					40,000
	43,000		(1,420)			41,580
Total unrestricted funds	83,690	98,497	(136,905)	38,723	(225)	83,780
Restricted						
Macmillan Cancer Support- General Advice	-	285,931	(282,498)	(3,433)		-
Adviceline	-	8,000	(6,893)	(1,107)		-
Hampshire Advice Network	2,141		(2,366)		225	-
Consumer Empowerment Partnership	11,127		(7,969)	(400)		2,758
Hitting the Cold Spots	300	5,991	(5,991)	(300)		-
Healthwatch Hampshire - IAS	1,214	89,465	(77,818)	(10,108)		2,753
Healthwatch Hampshire – NHS Advocacy service	7,014	188,685	(169,887)	(21,298)		4,514
Advice Service Transition Fund	26,592	15,184	(15,068)	(2,077)		24,631
Future Builders	1,829					1,829
Employee Support Line	-	1,004	(1,004)			-
Total restricted funds	50,217	594,260	(569,494)	(38,723)	225	36,485
Total funds	133,907	692,757	(706,399)	-	-	120,265

All the fund balances carried forward at 31 March 2015 are represented by net current assets.