

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT
and
UNAUDITED FINANCIAL ACCOUNTS

31 March 2018

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 2018

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CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

THE CHARITY, TRUSTEES AND PROFESSIONAL ADVISERS

Year ended 31 March 2018

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

Andrew Beadle, Alexis Bouras, Richard Eade, Barry Glasscock (resigned 3rd August 2017), John Keating, Richard Killpack (resigned 19 September 2018), Glynne Miles (appointed 21st February 2018), David Rees (appointed 22nd November 2017), Andrea Wooldridge, Katherine Wright (known professionally as Hebden), Kevin Wright.

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 2018

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 2018.

SECTION 1 - STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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.

Appointment of trustees

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 at the date of this report are:

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

Organisation and trustees responsibilities

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.

Company law requires the Trustees to prepare accounts for each financial year. This year the charity has adopted the Financial Reporting Standard 102 (FRS 102), the standard applicable to charities in the UK and Republic of Ireland. 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.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2018

SECTION 1 - STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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.

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 - OBJECTIVES AND ACTIVITIES

Objectives

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.

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 objectives.

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

Activities

The over-riding policies pursued in the attainment of the Charity's objectives 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.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2018

SECTION 2 - OBJECTIVES AND ACTIVITIES (continued)

Strategic planning

The Board annually reviews and updates strategy in line with the collective needs of the Local Citizens Advice, 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) Providing training to paid and volunteer staff of Local Citizens Advice
- c) Ensuring effective governance of CitAH.

The operating environment

Government policy to reduce local government funding resulting in cuts to public services means that there is a greater need for 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 Citizens Advice 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 Local Citizens Advice 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 we aim to serve. Advice is increasingly being made available by digital means (largely by phone combined with the website or by webchat and email). However, Local Citizens Advice continue to uphold the face to face service which remains popular with many clients. Legislative change means that governance of charities requires commitment from Trustees. CitAH is committed to the new membership package introduced by the national body in April 2017.

Business

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

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2018

SECTION 3 - ACHIEVEMENTS AND PERFORMANCE

Hampshire County Council (HCC)

In previous years the HCC grant has been used to provide training and specialist telephone support for staff and volunteers for employment and welfare benefits. Training support still continues but following discussions with HCC who are under pressure to reduce grant levels funding support lines has ceased. A project to assess the health and wellbeing of clients receiving advice was undertaken and the results raised understanding and appreciation of the role played by Local Citizens Advice in improving health and wellbeing to those receiving advice. This has significant potential as to how data can be used for the future.

Hampshire Macmillan Citizens Advice Service (HMCAS)

Now in its eighth year the service offers a targeted and holistic support for people affected by cancer. Further growth was achieved in 2017/18 when £7.8m financial benefits was secured for over 2,600 clients by 12 trained Citizens Advice caseworkers and support staff who provide a face to face service and telephone helpline throughout Hampshire, the Isle of Wight, Portsmouth and Southampton. While 66% of first contact is by telephone help is available not only at the Local Citizens Advice but also at hospitals, hospices and other convenient locations as well as home visits as required. 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. Further information is available about the service and its achievements from the 2017 report incorporated within the CitAH website.

Healthwatch Hampshire CIC

Healthwatch Hampshire was set up 2013 and is the independent organisation providing information, advice and signposting to local people on NHS health and social care. It also gathers information and represents the views of the public in relation to health and NHS funded social care. CitAH provides a face to face service through the Local Citizens Advice. During 2017/18 over 3,200 clients were supported.

The service is provided in partnership with two other charities - Help & Care and Action Hampshire. More detailed information is available by accessing the Healthwatch website <http://www.healthwatchhampshire.co.uk>

CitAH also provided a large part of the NHS Complaints Advocacy Service in Hampshire delivered by Local Citizens Advice including a team of specialist advocates to support people with more complex complaints. Hampshire County Council have contracted with a new provider for advocacy services from 1st October 2018 and therefore CitAH will not be providing this service after the end of September.

Alongside advocacy and walk-in support, Citizens Advice Hampshire also provided Healthwatch Hampshire with four in-depth reports each year on a wide range of subjects defined by the feedback received throughout the year.

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 Local Citizens Advice 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.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT (continued)

Year ended 31 March 2018

SECTION 3 - ACHIEVEMENTS AND PERFORMANCE (continued)

Hampshire AdviceLine

An integrated call service provided by most Local Citizens Advice in Hampshire and some surrounding areas 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 averaging 6,000 per month. Some reduction in the answer rate was experienced during the fourth quarter when staff and volunteers in the Local Citizens Advice were being trained in Casebook (a new case diagnostic and recording system).

Hate Crime

With funding from the Police and Crime Commissioner we assisted Local Citizens Advice with training and setting up Hate Crime reporting centres.

Webchat and email

Funding provided by Citizens Advice for this pilot has now ceased. Members continued to provide the service from their own resources.

Support for advice centres

In addition to the activities mentioned above, CitAH funds training for paid and volunteer staff in Local Citizens Advice and for managers to meet and share best practice as well as supporting county wide applications for grants. During the year we negotiated an agreement with a new qualified training organisation that has resulted in significantly lower costs for each course whilst increasing satisfaction.

Future Developments

The board is assessing the impact of likely reductions in funding in 2019/20 and developing plans so key services can continue to be provided whilst operating within the finance available.

SECTION 4 - FINANCIAL REVIEW

CitAH is dependent upon receiving grants and contracts for the projects and services it operates. There are 4.0 (3 FTE) staff directly employed. All other staff who deal directly with the public are engaged and contracted by the Local Citizens Advice that deliver the services. In addition, there are minimal administration and governance costs.

The charity has no borrowings.

Funding

Hampshire County Council has again supported CitAH in the year 2017/18 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 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 2018

SECTION 4 - FINANCIAL REVIEW (continued)

Income and Surplus for the year

Charitable income totalled £648,423 (£762,175). The 2018 reduction in income is largely attributable to a reduction in Healthwatch Hampshire and NHS Complaints Advocacy funding and the CitA webchat pilot being concluded in 2017.

A new project on Hate Crime was commenced during the year.

The unrestricted net surplus for the year was £33,642 (£24,558). This arose as specific projects and services which had been funded were not completed by year end so these funds have been carried forward as designated funds leaving the unrestricted general fund at £73,547.

The restricted deficit for the year was £2,777 (£38,861 surplus) which when added to the balance brought forward results in £169,271 (£172,048) being carried forward. This relates to the difference in timing between receipt of grants and expenditure being incurred.

Reserves and risks policies

The reserves policy is reviewed by the Board and adjusted where necessary. It has been set at levels to cover three months forward anticipated operating costs plus any discontinuance commitments.

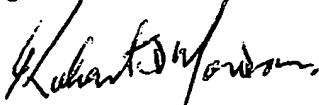
The Charity recognises the need to maintain reserves to enable it to:

- 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.

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.

By order of the Trustees,



..... Chair
R Morrison

6 October 2018

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 2018 which are set out on pages 11 to 20.

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

6 October 2018

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 2018

	<u>Note</u>	<u>2018</u> £	<u>2017</u> £
CURRENT ASSETS			
Debtors and prepayments	4	24,432	18,556
Cash at bank and in hand	5	447,186	437,187
		<u>471,618</u>	<u>455,743</u>
CURRENT LIABILITIES			
Creditors: Amounts falling due within one year	6	146,046	161,036
Total Assets Less Current Liabilities		<u>325,572</u>	<u>294,707</u>
Provisions for liabilities	7	5,395	5,395
TOTAL NET ASSETS		<u>£320,177</u>	<u>£289,312</u>
 REPRESENTED BY:			
ACCUMULATED FUNDS			
Unrestricted funds	14	150,906	117,264
Restricted funds		169,271	172,048
FUND BALANCES AT 31 MARCH,		<u>£320,177</u>	<u>£289,312</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 2018.

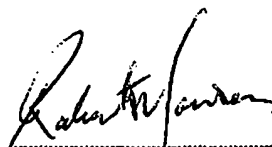
The members have not required the Company to obtain an audit of its financial accounts for the Year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

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
6 October 2018 and signed on its behalf



Chair
R Morrison

The notes on pages 14 - 20 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 2018

	Note	Year ended 31 March 2018			Year ended 31 March 2017		
		Unrestrict- ed funds	Restrict- ed funds	Total funds	Unrestrict- ed funds	Restrict- ed funds	Total funds
		£	£	£	£	£	£
INCOME FROM:							
Donations	8		670	670			185
Charitable activities	9	96,620	551,803	648,423	91,932	670,243	761,990
Other				-	590		590
Investments (interest received)		2,384	-	2,384	2,355		2,355
Total income		99,004	552,473	651,477	94,877	670,243	765,120
EXPENDITURE ON:							
Charitable activities	10	64,519	556,093	620,612	70,015	631,686	701,701
NET INCOME		34,485	(3,620)	30,865	24,862	38,557	63,419
Transfers between funds		(843)	843	-	(304)	304	
		33,642	(2,777)	30,865	24,558	38,861	63,419
RECONCILIATION OF FUNDS							
Total funds brought forward	14	117,264	172,048	289,312	92,706	133,187	225,893
TOTAL FUNDS CARRIED FORWARD		£150,906	£169,271	£320,177	£117,264	£172,048	£289,312

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 14 - 20 form part of these accounts.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

STATEMENT OF CASH FLOWS

Year ended 31 March 2018

	<u>Financial reporting year ended</u>	
	<u>31/03/18</u>	<u>31/03/17</u>
	£	£
Cash flows arising from operating activities		
Net income/(expenditure) for the year (as per Statement of financial activities)	30,865	63,419
Adjustments for:		
(Increase)/decrease in debtors	(5,876)	42,078
Increase/(decrease) in creditors	(14,990)	15,325
Net cash provided by operating activities	<u>9,999</u>	<u>120,822</u>
Increase in cash and cash equivalents during the year	9,999	120,822
Cash and cash equivalents at beginning of the year	<u>437,187</u>	<u>316,356</u>
Cash and cash equivalents at the end of the year	<u><u>447,186</u></u>	<u><u>437,178</u></u>

The notes on pages 14 - 20 form part of these accounts

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

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 10, 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 2018

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.

(b) Health and wellbeing

Research to measure and provide empirical data to show the impact of our advice services on clients' health and wellbeing.

(c) Training

Provision of training to paid and volunteer staff of Local Citizens Advice.

(d) Contact Assessment and Resolution Team Research (CART)

Research to understand how effectively Hampshire County Council's service users and/or customers who contact the Council for information, advice and support are served.

Restricted funds

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

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

(f) 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.

(g) AdviceLine

Coordination of a telephone advice service operated by Local Citizens Advice in Hampshire and surrounding areas.

(h) Webchat/Email

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

(i) Healthwatch Hampshire

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.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

NOTE 3 - NATURE AND PURPOSE OF PROJECT FUNDS (continued)

- (j) Hatecrime
To enable the hosting of independent Hate Crime reporting centres within Hampshire Local Citizens Advice offices

NOTE 4 - DEBTORS AND PREPAYMENTS

	<u>2018</u>	<u>2017</u>
	£	£
Amounts due from Local Citizens Advice	836	1,272
Amounts due from Healthwatch Hampshire CIC	22,246	16,331
Prepayments	862	834
Accrued Income - bank interest	488	119
	<u>£24,432</u>	<u>£18,556</u>

NOTE 5 - CASH AT BANK AND IN HAND

	<u>2018</u>	<u>2017</u>
	£	£
Current accounts	105,760	110,088
Deposit accounts	341,426	327,099
	<u>£447,186</u>	<u>£437,187</u>

NOTE 6 - CREDITORS: Amounts falling due within one year

	<u>2018</u>	<u>2017</u>
	£	£
Amounts due to Local Citizens Advice	2,982	886
Amounts due to suppliers	33,486	29,344
Taxation and social security	9,198	6,544
Accrued charges	24,075	48,511
Deferred income - Macmillan Cancer Support	75,143	75,751
Other creditors	1,162	-
	<u>£146,046</u>	<u>£161,036</u>

NOTE 7 - PROVISIONS FOR LIABILITIES

	<u>2018</u>	<u>2017</u>
	£	£
Advocacy redundancy provision	£5,395	£5,395

A provision for redundancy costs relating to advocacy staff was still considered probable as at the balance sheet date.

CITIZENS ADVICE HAMPSHIRE
(Limited by Guarantee)

NOTES TO THE ACCOUNTS

Year ended 31 March 2018

NOTE 8 - DONATIONS

	<u>Year ended 31 March 2018</u>			<u>2017</u>
	<u>Unrestric- ted funds</u>	<u>Restric- ted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Macmillan	£ -	£670	£670	£105

NOTE 9 - INCOME FROM CHARITABLE ACTIVITIES

	<u>Year ended 31 March 2018</u>			<u>2017</u>
	<u>Unrestric- ted funds</u>	<u>Restric- ted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Macmillan Cancer Support:		304,259	304,259	357,680
Hampshire Hospices Advice Service		4,500	4,500	-
Healthwatch Hampshire				
Information, advice and signposting		50,534	50,534	71,893
NHS Advocacy Service		132,991	132,991	179,390
Your Voice Counts			-	13,525
AdviceLine		5,488	5,488	-
Hampshire County Council - Main Grant				86,432
Training	15,496		15,496	-
Secondment	8,800		8,800	-
CART	17,693		17,693	-
Health & Wellbeing	53,543		54,631	-
Webchat/Email			-	44,960
Hate Crime		52,000	52,000	-
Other	1,088	2,031	3,119	8,110
	<u>£96,620</u>	<u>£551,803</u>	<u>£648,423</u>	<u>£761,990</u>

NOTE 10 - EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Year ended 31 March 2018</u>			<u>2017</u>
	<u>Unrestric- ted funds</u>	<u>Restric- ted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost of services (Note 11)	36,313	455,065	491,378	562,469
Administration and support costs (Note 12)	10,806		10,806	13,835
Payroll and related costs (Note 13)	47,086	71,342	118,428	125,397
	<u>94,205</u>	<u>526,407</u>	<u>620,612</u>	<u>701,701</u>
Reallocation of costs (Note 14)	(29,686)	29,686	-	-
	<u>£ 64,519</u>	<u>£556,093</u>	<u>£620,612</u>	<u>£701,701</u>

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NOTES TO THE ACCOUNTS

Year ended 31 March 2018

NOTE 11 – COST OF SERVICES

	Year ended 31 March 2018			2017
	Unrestric- ted funds	Restric- ted funds	Total funds	Total funds
	£	£	£	£
Macmillan Cancer Support		268,259	268,259	272,272
Hampshire Hospices Advice Service		3,809	3,809	-
AdviceLine		170	170	2,432
Training and Development and related administration	10,658		10,658	10,563
Provision of specialist help lines			-	41,565
Health & Wellbeing	20,600		20,600	-
Healthwatch Hampshire:				
- Information advice and signposting		29,102	29,102	15,834
- NHS Advocacy Service		113,946	113,946	172,635
Your Voice Counts		1,762	1,762	1,075
Webchat/Email			-	39,037
Hate Crime		36,031	36,031	-
Other	5,055	1,986	7,041	7,056
	<u>£36,313</u>	<u>£455,065</u>	<u>£491,378</u>	<u>£562,469</u>

NOTE 12 – ADMINISTRATION AND SUPPORT COSTS

	Year ended 31 March 2018			2017
	Unrestric- ted funds	Restric- ted funds	Total funds	Total funds
	£	£	£	£
Strategic development, bidding and administration	312		312	835
Fees to Local Citizens Advice for support	55		55	137
Staff training and conferences	731		731	640
Travel expenses	1,340		1,340	3,232
Accountancy fees	3,500		3,500	3,500
Printing, postage and stationery	949		949	1,223
Insurance and compliance	437		437	352
Other costs	1,081		1,081	429
Governance costs:				
Independent examiner's fees	1,800		1,800	1,800
Trustees' meetings and AGM costs	601		601	187
Administration support			-	1,500
	<u>£10,806</u>	<u>£ -</u>	<u>£10,806</u>	<u>£13,835</u>

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2018

NOTE 13 - PAYROLL COST AND STAFF NUMBERS

	Year ended 31 March 2018			2017
	Unrestric- ted funds	Restric- ted funds	Total funds	Total funds
	£	£	£	£
Managerial & administration				
Gross pay	43,120	64,609	107,729	114,444
Social security costs	2,350	4,382	6,732	6,946
Employer's pension contributions	1,616	2,351	3,967	4,007
	<u>£47,086</u>	<u>£71,342</u>	<u>£118,428</u>	<u>£125,397</u>

The average number of staff employed in the year was 4 representing an average full-time equivalent of 3.

No individual's employee benefits (excluding employer pension costs) exceeded £60,000 p.a. (2017: £60,000 p.a.)

NOTE 14 - ACCUMULATED FUNDS - MOVEMENT IN YEAR

	Balances brought forward	Incoming resources	Direct resources expended	Allocated administ- ration costs	Transfer	Balances carried forward
	£	£	£	£	£	£
Unrestricted						
General fund	77,264	12,272	(51,038)	35,892	(843)	73,547
Designated fund:						
Project Closure	40,000					40,000
CART	-	17,693	(7,133)	(1,070)		9,490
Health & Wellbeing	-	53,543	(25,376)	(3,806)		24,361
Training	-	15,496	(10,658)	(1,330)		3,508
	<u>40,000</u>	<u>86,732</u>	<u>(43,167)</u>	<u>(6,206)</u>	<u>-</u>	<u>77,359</u>
	<u>117,264</u>	<u>99,004</u>	<u>(94,205)</u>	<u>29,686</u>	<u>(843)</u>	<u>150,906</u>
Restricted						
Macmillan Cancer Support	131,999	304,929	(297,545)	(3,383)		136,000
Healthwatch Hampshire:						
IAS	28,690	50,534	(53,707)	(5,819)		19,698
NHS Advocacy Service	2,897	132,991	(115,788)	(15,312)		4,788
Your Voice Counts	8,462		(7,318)	(1,144)		-
AdviceLine	-	5,488	(6,275)		787	-
Hate Crime	-	52,000	(39,968)	(3,247)		8,785
Hampshire Hospices Advice						
Service	-	4,500	(3,809)	(691)		-
Other	-	2,031	(1,997)	(90)	56	-
	<u>172,048</u>	<u>552,473</u>	<u>(526,407)</u>	<u>(29,686)</u>	<u>843</u>	<u>169,271</u>
	<u>£289,312</u>	<u>£651,477</u>	<u>£(620,612)</u>	<u>£ -</u>	<u>£ -</u>	<u>£320,177</u>

CITIZENS ADVICE HAMPSHIRE
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NOTES TO THE ACCOUNTS

Year ended 31 March 2018

NOTE 15 - 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 £1,397 claimed by R Morrison (Chair) and R Mackay (Treasurer) of £303 and £1,094 respectively.

NOTE 16 - NON-ADJUSTING EVENT AFTER THE END OF THE REPORTING PERIOD

Anticipated redundancy costs resulting in a provision being recognised of £5,395 in 2014-15 was considered to remain a reliable estimate as at the balance sheet date was found to be overstated during the subsequent accounting year. The actual redundancy costs amounted to £939, for which the reversal of unused amounts of £4,456 will be applied in the financial statements for the year ended 31 March 2019. This will reduce advocacy costs for the subsequent year pending any further changes between the approval date of these financial statements and the 31 March 2019.