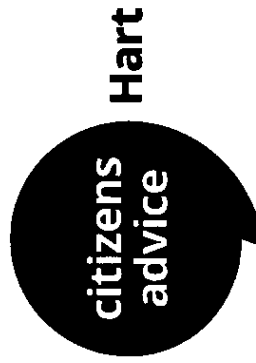


# Citizens Advice - Hart District Ltd Directors' Report & Financial Statements for the Year Ended 31 March 2015



Registered Charity 1113777  
Registered Company Number 5746008  
Authorised and regulated by the Financial  
Conduct Authority  
FRN 617627

SATURDAY

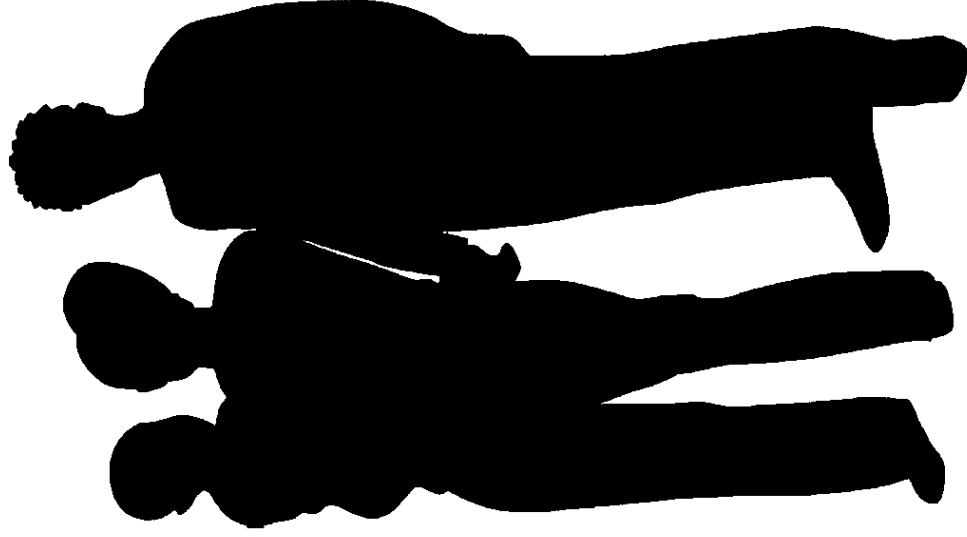


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COMPANIES HOUSE



## Directors' Report for the year ended 31 March 2015

The Directors/Trustees have the pleasure of presenting their Report and the Financial Statements for the year ended 31 March 2015

### Reference and Administrative Details

Company Name                      Citizens Advice – Hart District Limited  
 Charity Registration            1113777  
 Company Registration        5745008  
 Registered Office            Royal Oak Close, Yateley, Hampshire GU46 7UD

Chief Executive Officer        Ouida Grant

Company Secretary            John Whitehorn

Principal Bank                    Lloyds Bank, Yateley, Hampshire, GU46 7LR

Reporting Accountant            David F Dedman FCCA FCMA

The following persons were Directors of the Company on the date of approval of the Report

Trustees	Role	Date elected / Appointed
Richard Killpack	Chair of Board, of Executive and of Finance and Funding Committees	22 September 2009
John Whitehorn	Secretary and Treasurer	16 March 2006
Myra Billings		16 March 2006
Kulwant Lit		6 September 2012
Martin Earwicker		3 June 2013
Robin Taylor	Chair of Human Resources Committee	3 June 2013
Margaret Edge	Chair of Service Delivery and Quality Committee	22 October 2014
Frank Randall		22 October 2014
Kaljit Chauhan		25 March 2015
Jeremy Hillage		25 March 2015
Deborah Padwick		22 July 2015

The following people additionally served as Directors during the year

Trustees	Role	Date Elected/ Appointed	Date Resigned
Rosemary Feltham		17 October 2009	27 August 2014
Andrew Holmes		15 November 2010	31 May 2014
Roger Durdle	Chair of Service Delivery and Quality Committee	26 October 2011	30 April 2015
Martin Stern	Chair	25 January 2012	3 December 2014
Donna Brown		6 September 2012	15 June 2015
Jackie Fletcher		22 October 2014	21 January 2015

### **Structure, Governance and Management**

Governing Document  
 Citizens Advice – Hart District Limited (“The Company”) is a registered charity and a company limited by guarantee. The Company is also known and referred to as “Citizens Advice Hart”. The Company is governed by its Memorandum and Articles of Association. The Company was incorporated as a company limited by guarantee on 16 March 2006 and commenced operations on 29 April 2006. The maximum liability of each member is limited to £1.

### **Recruitment, Appointment of Trustees**

Trustees are elected or co-opted from the local community and must either reside or work in Hart District or the surrounding area. The Trustee Board oversees the elections process for Board appointments and co-opts additional Trustees to the Board in accordance with the Articles of Association. Newly appointed Trustees are provided with a comprehensive induction to Citizens Advice Hart, through the provision of formal training and mentoring by established Trustees and Managers.

### **Organisational Structure**

The Company is governed by its Trustee Board, which is responsible for setting the strategic direction and policy of the Company. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice Hart and for ensuring that it satisfies its legal and contractual obligations. Trustees meet quarterly subject to holding additional meetings as and when required and delegate the day-to-day operation of the organisation to senior management who are overseen by the Board and Executive Committee.

The Trustee Board is independent of the management body. A register of members’ interests is maintained at the registered office and is available to the public.

### **Information Assurance**

An Information Assurance Group exists to ensure the confidentiality, integrity and availability of all our sensitive data assets and is maintained to a level which is consistent with the requirements of our clients and our funding/strategic partners. The appropriate level of compliance to the Cabinet Office's Security Policy Framework and to industry best practice, as defined by the ISO 27000 series of standards is in place. The information assurance strategy has been reviewed by the Service Delivery and Quality Committee during the year.

### **Major Risks**

The Company has undertaken a Corporate Risk Assessment, which has been agreed by the Trustee Board. The Trustees recognise that any major risks to which the Company is exposed need to be reviewed and systems put in place to mitigate those risks. To that end, Citizens Advice Hart is continually monitoring the management of its risk, reviewing the corporate risk register and ensuring action plans are in place to mitigate its key risks. Included in external risks is that of the loss of funding. The effects of this have been mitigated as far as possible by ensuring that funding is secured from a variety of sources. The Company continues to seek to diversify its funding sources.

### **Related Parties**

The Company is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux (CitA), which provides a framework for standards of advice and casework management, as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of Citizens Advice Hart, in order to fulfil its charitable objects and comply with the CitA membership requirements.

The Company also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the Trustees holds the position of Trustee/Director of another charity, they may be involved in discussions regarding that other charity, but not in the ultimate decision-making process.

## **Objectives and Activities**

### **Objects**

The Company's objects are to promote any charitable purpose for the benefit of the community in Hart District and surrounding areas, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress

### **Aims, Objectives, Strategies and Activities for the Year**

The Company aims to provide the advice people need for the problems they face and to improve the policies and practices that affect people's lives. The Citizens Advice service provides free, independent, confidential and impartial advice to everyone on their rights and responsibilities. It values diversity, promotes equality and challenges discrimination

The principal activity of Citizens Advice Hart remained the provision of free, confidential, independent and impartial advice, information and counsel for members of the public in the local community. This is provided through two offices in the towns of Fleet and Yateley

Advisory services were provided through face-to-face consultations, telephone advice lines and an outreach service. A home visiting service is provided for clients who are unable to visit us for advice

### **Personnel**

The Company has 9 paid personnel and 39 volunteers, of whom 35 provide the face to face advisory service to the public. In addition, the Company's Trustees are all volunteers

### **Advice Services**

Advice was given to clients during the year on the following matters

Debt, including specialist work	Health
Benefits	Consumer issues and Utilities
Employment	Homelessness
Housing	Finance and Tax
Relationships	Immigration and Travel
Legal	Education

The number of client issues raised during the year was 8,526-(2014 -10,657)

### **Financial Review**

#### **Reserves Policy**

The Company is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The Company maintains a projection of income for at least three years ahead and determined that 'free' reserves should be maintained equal to between 3 and 6 months' normal operating expenditure

#### **Principal Funding Sources**

The Trustees extend their gratitude to Hart District Council who support the core operating capacity of the Company. In addition to core funding, project-specific funding was received from the Big Lottery, Macmillan Cancer Care, Hart District Council, Yateley Town Council and Hart Rotary. Hart District Council also provided the Fleet and Yateley office premises and payroll services at no financial cost to the Company

#### **Funds in Deficit**

No Funds were in deficit

#### **Investment Policy**

In furtherance of its objects, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law

#### **Future Plans**

The Company aims to continue to improve access to its service through technology including a single telephone number initially for Hampshire and eventually nationwide. It will also harmonise processes and procedures initially across the Company and eventually throughout Hampshire. It will continue to develop partnership working with other bureaux and organisations to deliver a wider range of services to clients. The grant received from the Big Lottery will be used to develop access to information and advice across Hart District, working in partnership with local agencies. Efforts to achieve further diversity of funding will intensify despite the current difficult economic environment

### **Trustees' Responsibilities**

Company Law and Charity Law require the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Company and of the surplus or deficit for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Company will continue in operation.

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the financial statements comply with the Companies Act 1985 and 2006.

The Trustees are responsible for ensuring that the Company maintains an adequate system of internal control designed to provide reasonable assurance that assets are safeguarded against material loss or unauthorised use and to prevent and detect fraud and other irregularities

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and reporting by Charities and in accordance with section 416 and the exemption for small companies under section 419 of the Companies Act 2006.

John Whitehorn  
Company Secretary

**Citizens Advice - Hart District Limited**  
**Statement of Activities for the Year ended 31 March 2015**


	Notes	Unrestricted Funds			Restricted Funds	Total
		General Advice	Designated Funds (note 2)	Total		
		£	£	£	£	
<b>2014</b>						
		4				
<b>£ Incoming Resources</b>						
323,346		150,880	150,880	184,793	335,673	
1,377		3,982	3,982		3,982	
3,029		1,179	1,179		1,179	
2,335		94	94		94	
<b>330,087</b>		<b>156,135</b>	<b>0</b>	<b>184,793</b>	<b>340,928</b>	
	5					
<b>Resources Expended</b>						
165,268		90,985	29,892	119,712	240,589	
17,149		3,581	5,248	11,582	20,411	
39,039		32,232	2,851	44,527	79,610	
2,766		1,194			1,194	
10,557		4,605	618	6,010	11,233	
185		213	3	9	225	
		263		151	414	
		77	8	198	283	
<b>234,964</b>		<b>133,150</b>	<b>38,620</b>	<b>182,189</b>	<b>353,959</b>	
<b>95,123</b>		<b>22,985</b>	<b>(38,620)</b>	<b>2,604</b>	<b>(13,031)</b>	
There were no other recognised gains						
		(11,172)	11,172			
<b>95,123</b>		<b>11,813</b>	<b>(27,448)</b>	<b>2,604</b>	<b>(13,031)</b>	
Reconciliation of Funds						
135,540						
<b>230,663</b>		<b>112,045</b>	<b>66,000</b>	<b>178,045</b>	<b>230,663</b>	
		<b>123,858</b>	<b>38,552</b>	<b>162,410</b>	<b>217,632</b>	



**Citizens Advice - Hart District Limited**  
**Balance Sheet at 31 March 2015**

2014	£	Notes	£
<b>FIXED ASSETS</b>			
Tangible Assets	4,877	6	3,251
<b>CURRENT ASSETS</b>			
Debtors	3,500	7	1,390
Cash at Banks and in hand	236,257		227,594
<b>Total Current Assets</b>	<b>239,757</b>		<b>228,984</b>
Creditors falling due within one year	13,971	8	14,603
<b>NET CURRENT ASSETS</b>	<b>225,786</b>		<b>214,381</b>
<b>Total Assets less Current Liabilities</b>	<b>230,663</b>		<b>217,632</b>
Creditors falling due after one year	-		-
<b>NET ASSETS</b>	<b>230,663</b>		<b>217,632</b>
<b>RESTRICTED FUNDS</b>	<b>52,618</b>	<b>3</b>	<b>55,222</b>
<b>UNRESTRICTED FUNDS</b>			
Designated Funds	66,000	2	38,552
General Reserves	112,045		123,858
<b>Total Unrestricted Funds</b>	<b>178,045</b>		<b>162,410</b>
<b>TOTAL FUNDS</b>	<b>230,663</b>		<b>217,632</b>

For the year ended 31 March 2015 the Company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No Members have required the Company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The Directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

  
 John Whitehorn (Treasurer)  
 and Director

The Financial Statements were approved by the Board on 22 July 2015 and were signed on its behalf by John Whitehorn (Treasurer) and Director

**Citizens Advice - Hart District Limited**  
**Notes to the Financial Statements for the Year ended 31 March 2015**

**1 ACCOUNTING POLICIES**

**1.1 Basis for the preparation of the Financial Statements**

The Financial Statements are prepared under the historical cost convention

**1.2 Income**

Grants are accounted for on the basis of the amounts received during the period

**1.3 Expenditure**

Expenses are accounted for on an accruals basis apportioned amongst individual Restricted and Unrestricted Funds

**1.4 Tangible fixed assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions or those costing below £1,000 are not capitalised

Depreciation is provided at rates calculated to write off the cost less their estimated residual value at 33 33% per annum on a straight line balance basis

Fixed assets purchased using restricted funds are depreciated at a rate of 100% in the year of purchase, excluding property, land and buildings, assuming a £nil residual value

**Citizens Advice - Hart District Limited**  
**Notes to the Financial Statements for the year ended 31 March 2015**

**2. DESIGNATED FUNDS**

2014

Total Designated Funds	£	£	£	£	£	£	£	£	£
Total Designated Funds		Management Reorganisation	Hart Access to Advice Legacy	Advice Line	WebChat & eMail	Total Designated Funds			
<b>Incoming Resources</b>									
-	Grants received	-	-	-	-	-			
-	Donations	-	-	-	-	-			
-	Interest received	-	-	-	-	-			
-	Other income	-	-	-	-	-			
-	<b>Total income</b>	-	-	-	-	-			
<b>Resources Expended</b>									
4,395	Salaries	29,892	-	-	-	29,892			
1,244	Staff and volunteers	5,248	-	-	-	5,248			
414	Office	2,803	48	-	-	2,851			
40	New telephone system	-	-	-	-	-			
26	Premises	218	400	-	-	618			
-	Governance	3	-	-	-	3			
-	Publicity, Grants and Other costs	8	-	-	-	8			
<b>6,119</b>	<b>Total Resources Expended</b>	<b>38,172</b>	<b>448</b>	<b>-</b>	<b>-</b>	<b>38,620</b>			

-	6,119	<b>Net Incoming (Outgoing) Resources</b> There were no other recognised gains	(38,172)	(448)	-	(38,620)
35,119		Transfer from (to) General Reserve	(2,828)	4,000	10,000	11,172
29,000		<b>Net Movement in Funds</b> <b>Reconciliation of Funds</b>	(41,000)	(448)	10,000	(27,448)
37,000		Total Funds at 31 March 2013	-	-	-	-
66,000		Total Funds at 31 March 2014	41,000	13,000	-	66,000
		Total Funds at 31 March 2015	-	11,552	10,000	38,552

**Citizens Advice -Hart District Limited**  
**Notes to the Financial Statements for the year ended 31 March 2015**

**3 RESTRICTED FUNDS**

2014

Total Restricted Funds	£	Hart Access to Advice	Hampshire MacMillan Citizens Advice Service	Homelessness Prevention	Hitting the Cold Spots	Home Visits	Emergency Rotary Fund	Total Restricted Funds
<b>Incoming Resources</b>								
152,386	145,353	24,080	15,000	60	-	-	300	184,793
250								-
-								
-								
<b>152,636</b>	<b>145,353</b>	<b>24,080</b>	<b>15,000</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>300</b>	<b>184,793</b>
<b>Resources Expended</b>								
79,534	93,711	18,136	7,855	10	-	-	-	119,712
10,217	7,593	1,427	2,562	-	-	-	-	11,582
14,053	35,015	2,406	7,106	-	-	-	-	44,527
295								-
1,523	5,320	449	241	-	-	-	-	6,010
29		6	3	-	-	-	-	9
-							101	151
-	191	5	2	-	-	-		198
<b>105,651</b>	<b>141,830</b>	<b>22,429</b>	<b>17,769</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>101</b>	<b>182,189</b>
<b>46,985</b>	<b>3,523</b>	<b>1,651</b>	<b>(2,769)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199</b>	<b>2,604</b>

There were no other recognised gains

<b>46,985</b>	<b>Net Movement in Funds</b>	<b>3,523</b>	<b>1,651</b>	<b>(2,769)</b>	<b>-</b>	<b>199</b>	<b>2,604</b>
	Reconciliation of Funds						
<b>5,633</b>	<b>Total Funds at 31 March 2013</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>52,618</b>	<b>Total Funds at 31 March 2014</b>	<b>39,189</b>	<b>41</b>	<b>12,201</b>	<b>1,131</b>	<b>56</b>	<b>52,618</b>
<b>-</b>	<b>Total Funds at 31 March 2015</b>	<b>42,712</b>	<b>1,692</b>	<b>9,432</b>	<b>1,131</b>	<b>255</b>	<b>55,222</b>



**5. RESOURCES EXPENDED**

	2014	2014
	£	£
<b>Salaries</b>		
Salaries	216,971	
Management Fees	<u>23,618</u>	
Total	<u>240,589</u>	
<b>Staff and Volunteer</b>		
Recruitment	5,485	
Subsistence and Refreshments	3,194	
Training	4,181	
Travel	6,296	
Other	<u>1,255</u>	
Total	<u>20,411</u>	
<b>Premises</b>		
Heat Light and Water	4,204	
Property Insurance	1,287	
Cleaning Repairs and Maintenance	5,522	
Other	<u>220</u>	
Total	<u>11,233</u>	
<b>Publicity and Other Costs</b>		
Publicity and promotion	251	
Bank Charges	<u>32</u>	
Total	<u>283</u>	
<b>Office</b>		
IT Equipment Support and Development	17,561	
Office Equipment expense	3,240	
Depreciation of equipment	-	
Depreciation of Outreach Kiosks	-	
Insurance	720	
Postage	586	
Printing and Stationery	4,250	
Reference Materials and Subscriptions	4,805	
Telephone and Communication	5,952	
Other	<u>1,925</u>	
Total	<u>39,039</u>	
<b>New Telephone System</b>		
Additional Equipment	<u>2,766</u>	
Grants Given	<u>414</u>	
<b>Governance</b>		
Insurance	158	
Examination of Accounts	90	
Trustees' Expenses	<u>28</u>	
Total	<u>276</u>	
		£
		36,281
		7,390
		1,626
		18,684
		1,068
		473
		4,150
		5,417
		6,171
		<u>(1,650)</u>
		<u>79,610</u>
		1,194
		136
		-
		89
		<u>225</u>



**6. FIXED ASSET  
SCHEDULE  
General Advice**

	01-Apr-14	Additions	Disposals	Depreciation for Year	31-Mar-15	2014	£
Cost	4,877	-	-	-	4,877	1,843	1,107
Depreciation	:	:	:	<u>1,626</u>	<u>1,626</u>	<u>1,657</u>	<u>283</u>
<b>Net Book Value</b>	<b><u>4,877</u></b>	<b>=</b>	<b>=</b>	<b><u>1,626</u></b>	<b><u>3,251</u></b>	<b><u>3,500</u></b>	<b><u>1,390</u></b>

**Hart Access to Advice**

	01-Apr-14	Additions	Disposals	Depreciation for Year	31-Mar-15	2014	£
Cost	-	18,684	-	-	18,684	8,971	-
Depreciation	:	:	:	<u>18,684</u>	<u>18,684</u>	<u>5,000</u>	<u>14,603</u>
<b>Net Book Value</b>	<b>=</b>	<b><u>18,684</u></b>	<b>=</b>	<b><u>18,684</u></b>	<b>=</b>	<b><u>13,971</u></b>	<b><u>14,603</u></b>

**Total**

	01-Apr-14	Additions	Disposals	Depreciation for Year	31-Mar-15	2014	£
Cost	4,877	18,684	-	-	23,561	10,814	1,107
Depreciation	:	:	:	<u>20,310</u>	<u>20,310</u>	<u>7,167</u>	<u>283</u>
<b>Net Book Value</b>	<b><u>4,877</u></b>	<b><u>18,684</u></b>	<b>=</b>	<b><u>20,310</u></b>	<b><u>3,251</u></b>	<b><u>13,971</u></b>	<b><u>1,390</u></b>

**7. DEBTORS**

Accrued interest	1,107
Prepayments	283
<b>Total</b>	<b><u>1,390</u></b>

**8. CREDITORS FALLING DUE WITHIN ONE YEAR**

Cheques paid but not cleared	8,971
Other amounts due	5,000
<b>Total</b>	<b><u>13,971</u></b>

## **Citizens Advice - Hart District Limited**

### **Independent Examiner's Report**

I report on the Financial Statements of Citizens Advice – Hart District Limited (the Charity) for the year ended 31 March 2015, which are set out on pages 8 to 17.

#### **Respective responsibilities of Trustees and Examiner**

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for the preparation of the Financial Statements. The 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, 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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the Financial Statements present a 'true and fair view' and the report is limited to those matters set out in the statement below

## **Citizens Advice - Hart District Limited**

### **Independent Examiner's Report**

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention

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 Financial Statements to be reached

David F Dedman FCCA FCMA  
2 Trefoil Close  
Hartley Wintney  
Hook  
Hampshire  
RG27 8TS

21 July 2015