

**citizens
advice**

Hart

Annual Report & Financial Statements 2015-16

A report of the
year in our corner
of North East
Hampshire



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COMPANIES HOUSE

Free, independent, confidential and impartial advice.

Whoever you are.

We help people overcome their problems and campaign on big issues when their voices need to be heard.

We value diversity, champion equality, and challenge discrimination and harassment

We're here for everyone

Citizens Advice - Hart District Ltd (also known as Citizens Advice Hart)

Registered Office

Royal Oak Close

Yateley

Hampshire

GU46 7UD

Registered Charity Number 1113777

Registered Company Number 5746008

Authorised and Regulated by the Financial Conduct Authority FRN 617627

Contents

Chair's Report	3
People	4
Trustees.....	4
Senior Management Team	5
Staff and Volunteers	5
Partners.....	5
Professional Advisers.....	5
Citizens Advice National Network.....	5
Citizens Advice Hampshire	5
Structure, Governance & Management	6
Governing document	6
Appointing trustees.	6
Trustee induction and training.	6
Organisation and decision making.....	6
Risk management and internal controls	7
Relationships with other charities and other parties.....	7
Objectives & Activities..	8
Achievements & Performance	8
General Advice	8
Specialist Advice	10
Quality Assurance.....	10
Research and Campaigns	10
Projects.....	12
Financial Review..	14
Financial Controls	14
Investment Powers and Policy	14
Reserves Policy and Going Concern	14
Future Development.....	16
Financial Statements	17
Independent Examiner's Report.....	26

Chair's Report

2015-16 was another active year for Citizens Advice Hart – our advisors helped 2,365 clients with 7,160 problems, either face to face or by telephone at our offices in Fleet and Yateley. This was a decrease of around one fifth in client numbers compared with 2014-15, but there were over 52,500 direct online enquiries to the Citizens Advice service from Hart residents, a 24% increase over 2014-15. Hart has the lowest deprivation indices in England but nearly two-thirds of issues concerned problems with benefit entitlements, debt management, employment and housing issues.

The Charity's revised management structure was completed during the last year with the appointment of a part-time Chief Officer focusing on corporate, strategic and funding aspects. Our two Advice Service Managers have daily operating management responsibility, reporting to the Chief Officer. Advice was provided to clients by a team of ten staff and thirty volunteers, who are the cornerstone of the service.

The cost of our core general advice service in 2015-16 was £194k funded substantially (75%) as in previous years by a generous grant from Hart District Council. Total general funding was £171k including grants received from Hampshire County Council's Healthwatch service and from the Pensionwise service. Funding for specific projects totalled £62k and was provided by the Big Lottery Fund, by Macmillan Cancer Support, and by Hart District Council Housing to fund homelessness prevention. Hart District Council also provides our office accommodation in Fleet and Yateley. The avoided cost of the service provided by our volunteers is estimated as £178k at local government wage rates. In 2015-16 every £1 invested in Citizens Advice typically generated £9.50 in public and fiscal benefits, and £11 in direct benefits to clients.

Our main project activity, the Big Lottery funded Hart Access to Advice (HA2A) project, was completed in October. The project involved leading a partnership of voluntary agencies to broaden and co-ordinate advice provision across the district. This project was judged as successful by the funder. The project had a spin-off of children's money advice, 'Marty Martian', featured on the BBC Radio 4 programme PM in June 2015.

The year saw the tenth anniversary of the founding of Citizens Advice Hart by the merger in March 2006 of Fleet and Yateley CABs. Last year was marked by the retirement of Ouida Grant, our longstanding CEO who had been with Citizens Advice Hart since its commencement. Ouida has been instrumental in our success. The Board thanks Ouida most warmly for her service over so many years.

The Board notes gratefully the commitment of the management team and volunteers who have provided a high quality service to clients in Hart district. Advice provision is largely by volunteer advisors who give excellent service to our community and are an inspiration. In addition to monetary benefits, clients report increased confidence and self-sufficiency, improved well-being and greater peace of mind. The Board offers sincere thanks to all of our colleagues. There have been changes at Board level in the past year. Roger Durdle, our long serving former Chair and Vice-Chair, resigned in April and Donna Brown resigned in June. Deborah Padwick joined the Board in July and resigned in February. The Board is keen to recruit new Trustees to broaden its diversity and skills.

The Board approved the 2016 -17 Budget and the 2016 -19 Business Development Plan which sets out the Charity's objectives and strategies for achieving them. The Board authorised the establishment of an employee pension scheme early in 2016 -17.

Citizens Advice Hart has completed its first decade. It has brought significant benefits to the residents of Hart, and has commenced the next decade with unchanging commitment to the service. Citizens Advice Hart is here for everyone.

Richard Killpack, Chair

People

Trustees

The following people were Trustees and Directors of the Company at the date of approval of the Report

Name	Elected/ Appointed
Richard Killpack <i>Chair of Board; Chair of Executive Committee; Chair of Finance & Funding Committee</i>	22 Sep 2009
John Whitehorn <i>Company Secretary; Treasurer</i>	16 Mar 2006
Myra Billings <i>Trustee</i>	16 Mar 2006
Kulwant Lit <i>Trustee</i>	6 Sep 2012
Martin Earwicker <i>Trustee</i>	3 Jun 2013
Robin Taylor <i>Chair of Human Resources & Health & Safety Committee</i>	3 Jun 2013
Kaljit Chauhan <i>Trustee</i>	25 Mar 2015
Jeremy Hillage <i>Trustee</i>	25 Mar 2015
Louise Littleford <i>Trustee</i>	29 Jun 2016

The following people additionally served as Directors during the year

Name	Appointed	Resigned
Roger Durdle	26 Oct 2011	30 Apr 2015
Margaret Edge	22 Oct 2014	11 Apr 2016
Donna Brown	6 Sep 2012	15 Jun 2015
Deborah Padwick	22 Jul 2015	24 Feb 2016
Frank Randall	22 Oct 2014	20 Jun 2016

Senior Management Team

Chief Officer: Ouida Grant (until December 2015) ;
Jane Friend (from January 2016)

Advice Service Managers: Neil Cornish (until May 2015),
Michelle Farrell ; Ailsa Kempthorne (from July 2015)

Staff and Volunteers

Jane, Ailsa and Michelle work alongside a team of seven paid staff and thirty volunteers. We are grateful for their dedication and hard work and know that together we make a real difference.

Partners

We are pleased to work with a range of organisations within the public and voluntary sector and are grateful to all of them for their partnership and support.

Professional Advisers

Reporting Accountant: David F Dedman FCCA FCMA
Bankers. Lloyds Bank, Yateley Branch; Aldermore Bank,
United Trust Bank, Virgin Money
Solicitors: Heald Nickinson, Camberley

Citizens Advice National Network

We are a member of Citizens Advice (the operating name of the National Association of Citizens Advice Bureaux) which provides a framework for standards of advice and casework management, as well as monitoring performance against these standards.

Citizens Advice Hampshire

Citizens Advice Hampshire ('CitAH') is a registered charity and limited company whose members are independent Citizens Advice services in Hampshire. It fundraises at county level and facilitates joint working, training and knowledge sharing across the county for the benefit of the service.

Partners



Hart District Council



Yateley Town Council



Fleet Town Council

121 Youth Counselling,
Alzheimer's Society,
Blackwater and Hawley Town
Council, Church Crookham
Parish Council, Crondall Parish
Council, Crookham Village,
Dementia Friendly Hampshire,
Dogmersfield Parish Council,
Elvetham Heath Parish
Council, Eversley Parish
Council, Ewshot Parish
Council, Greywell Parish
Council, Hart Food Bank, Hart
Rotary, Hart Voluntary Action,
Hartley Wintney Parish
Council, Healthwatch,
Heckfield Parish Council, Hook
Parish Council, Lloyds Bank
Yateley, Long Sutton Parish
Council, Mattingley Parish
Council, Natwest Fleet,
Macmillan Cancer Support,
Odiham Parish Council,
Rotherwick Parish Council,
South Warnborough Parish
Council, University of the Third
Age, Winchfield Parish Council,
Women's Institute, Yateley
Adult and Community
Learning, Yateley School

Structure, Governance & Management

Governing document

Citizens Advice Hart District is a company limited by guarantee governed by its Memorandum and Articles of Association dated 16 March 2006. It is registered as a charity with the Charity Commission. The Trustees subscribe as Members of the Charity and each agrees to contribute £1 in the event of a financial deficit on the winding up of the Charity.

Appointing trustees

The management of the Charity is the responsibility of the Trustees who are elected or co-opted in accordance with the terms of the Articles of Association.

Trustee induction and training

Once appointed, Trustees receive an induction into the practical work of the Charity through a guided tour of the offices and an orientation session with the Chair of the Board of Trustees and members of staff. They receive an information pack which includes documents setting out the operational framework and planned direction of the Charity including the Memorandum of Agreement and Articles of Association, current financial statements, the business plan and recent committee minutes. Trustees receive a copy of the National Council of Voluntary Organisation's Code of Good Governance; are required to complete training on information assurance and are encouraged to complete a series of online training modules outlining the work of Citizens Advice and the role of a Trustee within the service.

Organisation and decision making

The Board of Trustees, which can have up to fifteen members, administers the Charity. The Board normally meets quarterly and there are sub-committees covering Service Delivery and Quality, Human Resources, Health and Safety, Finance and Funding and Remuneration which meet at regular intervals throughout the year. A Chief Officer is appointed by the Trustees to manage the Charity and has delegated authority.

Risk management and internal controls

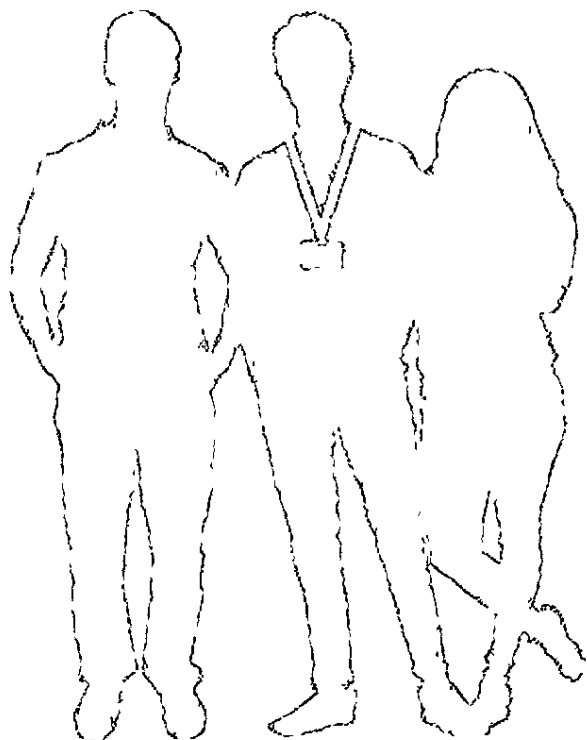
The Trustees are responsible for the effective management of risk, including ensuring that internal controls are in place and are operating as designed. The Trustees assess the major risks to which the Charity is exposed on an annual basis as part of the business planning process, and establish systems to mitigate those risks. Responsibility for reviewing the detailed risk management register and actions is owned by the full Trustee Board, and is subject to regular review by the relevant sub-committee and management team to take account of ongoing changes. The overall risk is assessed based on the impact and likelihood of the service's survival against those keys risks and are scored as either low, medium or high. The risk is assessed again in the light of controls or mitigating factors and actions are implemented to decrease risks.

Particular attention was paid to the financial sustainability of the organisation and a priority in 2016-17 will be to diversify our funding base. We are committed to good governance and have commenced work with the Cranfield Trust to assess the strategic leadership and direction of the Board and ensure we continue to follow good practice.

Relationships with other charities and other parties

None of our Trustees receives remuneration or other benefit from their work with the Charity. Where a Trustee or committee member has either a personal interest, or an interest in another organisation whose interests are reasonably likely to conflict with those of the Charity, then they must declare the interest before any

discussion begins. They must also withdraw from that part of the meeting unless expressly invited by the Chair to remain. In the case of personal interests they are not be counted in the quorum for that part of the meeting and have no vote on the matter under discussion.



Admissions tutors and recruiters all agree on one thing They want people who have gone the extra mile They want people who have shown dedication, empathy and generosity, people who have seen a cause and stepped up to the mark They want volunteers. Citizens Advice Hart is a powerhouse of volunteer activity within the community and I recommend it to our students as an outlet for their skills

Ed Mather, Director of Yateley Sixth Form

Objectives & Activities

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

We meet these objects by helping people to resolve their legal, money and other problems by providing information and advice and by influencing policymakers. We use evidence of our clients' problems to campaign for improvements in laws and services that affect everyone. When determining our activities and future plans, the Trustees have due regard for the Charity Commission's guidance on public benefit and our work is guided by the following core principles:

Diversity:

We value difference and respect others and believe that the diversity of our service is one of its greatest strengths.

Equality:

We stand up for equality and challenge discrimination and test our activity against the national Citizens Advice Stand Up For Equality Strategy.

Partnership:

We believe that we can achieve more by working together and have cultivated a range of partners to help us realise our strategic objectives.

Achievements & Performance

General Advice

Providing free, impartial and confidential advice to all who need it is our driving purpose at the heart of what we do. In 2015-16 we advised 2,365 new clients. They came to us with 7,160 issues and contacted us around 7,500 times for help. We supported over two thirds of these clients in resolving a hugely varied range of issues and 98% were very satisfied with the service they received. Behind these statistics are some remarkable clients and we share some of their stories in the pages that follow. It should be noted that client details have been anonymised to preserve confidentiality.

The number of clients coming to see us face to face reduced this year but those who do come in to see an adviser face an increasingly complex and interconnected range of issues (as outlined in Nathan's case study below). In 2016 - 17 we will deliver advice through a wider range of digital channels, bringing in new volunteers, so that we can focus resources on the most vulnerable clients.

In 2015 -16, the overall value of our core advice service can be broken down as follows:

£464,974 in fiscal benefit

This means savings to government (e.g. reduction in health service demand, local authority homelessness services, and out-of-work benefits for clients and volunteers)

£2,392,638 in public value

This refers to wider economic and social benefits (e.g. improvements in participation and productivity for clients and volunteers)

£2,460,155 in benefits to individuals of advice provision

This means value to our clients (e.g. income gained through benefits gained, debts written-off and consumer problems resolved)

Of course, it's impossible to put a financial value on everything we do. These figures include those key areas where we are able to evidence our impact (using a Treasury-approved model). We also create value in other ways including.

- additional benefits of advice such as rescheduling debt
- benefiting local government by helping clients negotiate local processes
- equipping and supporting clients to build their financial capability
- informing energy consumer decisions
- through our Pension Wise and Witness Service functions
- the value added by our national network

PROJECT OVERVIEW: Hampshire Macmillan Citizens Advice Service

Citizens Advice Hart has two caseworkers - David and Tony - who use their expertise to support clients who have or are affected by cancer in Hart or Rushmoor.

In 2015/16 the service, which employs eleven caseworkers across the county, helped over 2100 clients obtain over £5.85 million in financial gains. Across Hampshire, Citizens Advice in partnership with Macmillan, is able to deliver a consistent, targeted and holistic advice service for people affected by cancer who are resident in or being treated in Hampshire. The team of caseworkers and support workers provides specialist advice and casework face to face, through the telephone helpline and via email/letters, as well as having a presence at Hampshire hospitals. Using a single telephone number as a point of access, it is unique in meeting the geographic and diverse population challenges of the County within a single service. The largest proportion of clients first contact us through our telephone helpline but a large number also see us for the first time at hospitals, hospices or other outreaches.

'It was our best year ever with a record number of outcomes achieved for our clients. I am proud of the job our team does, making such a difference to our clients' well-being at a difficult time in their lives.'

**WE ARE
MACMILLAN.
CANCER SUPPORT**

Specialist Advice

Our advisers also cover a number of specialist areas including debt advice, employment and health and wellbeing

Debt has been a particular focus in 2015 -16 and we work closely with the local authority and other local agencies to support clients with their debt issues.

Our dedicated money advice worker, working with a small team of volunteers, has seen people across the debt spectrum from tight finances, to first arrears, through to bailiffs at the door. Increasingly we find that people are struggling to pay for the basic costs of living and that household bill debt issues are on the increase. We aim to stop escalation, stabilise our clients' finances and improve their financial circumstances for the future. In 2015 -16 we dealt with over 200 client debts with an average debt amount of approximately £10,500

Welfare reform has affected levels of client debt, and will continue to do so in 2016 -17 as the effects of the benefits cap take hold. Problems with council tax arrears increased in 2015 - 16 and since Council Tax Benefit was abolished and replaced by localised support, council tax arrears have become a more significant debt issue

Quality Assurance

At the heart of any good advice service is the ability to offer advice to clients that is accurate, effective and appropriate to the circumstances involved. Good advice demands technical knowledge, skills and experience from advisers. We are audited on the quality of our advice and this year helped the national service to pilot a new Quality of Advice Assessment tool. We are pleased to have been awarded the highest ('green') classification for the quality of our advice, customer service and consistency of scoring.

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.

Research and Campaigns

We meet clients who are facing situations such as unscrupulous landlords, poor employment conditions or delays with benefits payments. When this happens, we feed our local evidence into the central Citizens Advice team. They can then create a national evidence base and support us in pushing for change. We had great success with Settled and Safe (campaigning for better protection for private renters) this year, working with the national team who achieved a change in legislation, and locally with Hart DC to highlight bad practice and improve conditions in the private rented sector.

Figure 1 2015-16 top six client issues

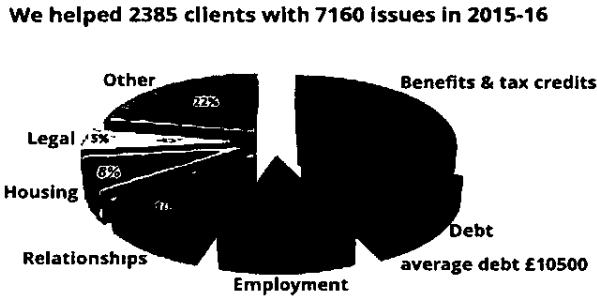


Figure 2 2015-16 How clients seek advice

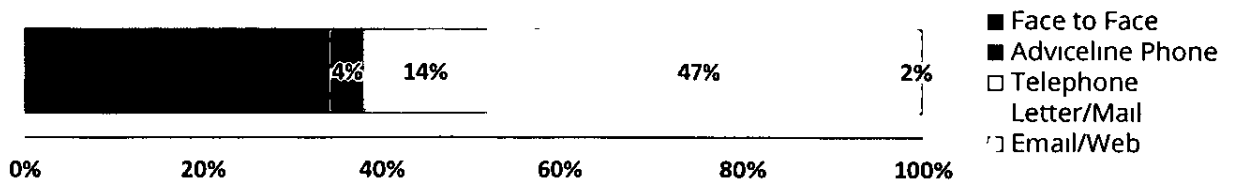


Figure 3 2015-16 Client age range

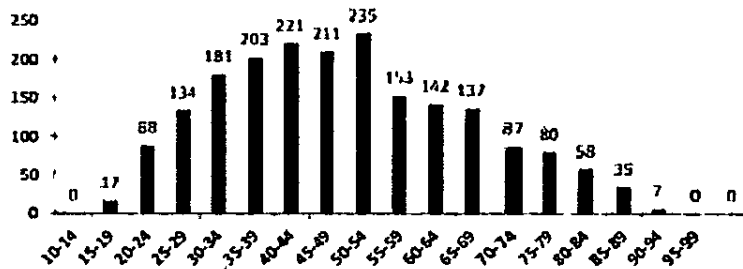


Figure 4 Client Disability

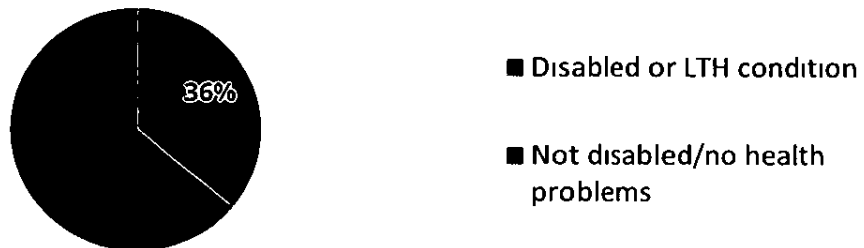


Figure 5 2015-16 Client Gender



Projects

We continue to lead or partner other organisations on a wide range of projects which complement and extend our core advice service including:

- supporting clients who have or are affected by cancer through our work with Macmillan Cancer Support and Citizens Advice Hampshire achieving outcomes for clients of £582,390 in 2015-16
- representing the views of patients through Healthwatch in partnership with Citizens Advice Hampshire
- hosting a Pensionwise service in partnership with Citizens Advice Rushmoor clients and continued joint working between the partner organisations which will benefit Hart residents for years to come

CASE STUDY: Dealing with complex situations - Nathan

Clients seeing us face to face are often facing a number of interlinked issues.

Nathan is 40, and lives near Fleet. He was arrested following a domestic dispute with another member of his family. While he did not press any charges against the family member following significant bruising to his ribs and abdomen, he was questioned in connection with drugs offences, and subsequently charged.

Nathan has had a long, and to date successful battle with drug addiction. The charges against Nathan were strange, and needed challenging. They were also extremely unsettling for Nathan. It affected his mental health. He had a very real fear of prison, and became suicidal. It was clear that Nathan could not afford legal representation, but at no point was it signposted to him what he should do next, and what avenues, if any were available to him. With all the reports of cuts to Legal Aid, he assumed he would have to defend himself.

Nathan rang Citizens Advice Hart, and came in for an initial session at the Yateley office, where the details of his situation were taken down and assessed. A week later, he was able to come down to the office to talk through his options in greater detail, and the names of two solicitors were provided, one of whom was able to take on his case, and represent him in magistrates court, through Legal Aid, at no cost. One of the charges against Nathan was dropped, while on the other, the judge handed down a non-custodial sentence, making it clear that such a verdict would have been completely counter-productive.

'Citizens Advice Hart helped me sort out what my options were, and gave me the confidence to deal with the situation facing me. I was fearing the worst, and saw no clear way forward. That has all changed now, and I am back on my feet again.'

We also completed the Hart Access to Advice project in September 2015 which marked the end of a two year project to improve access to advice for vulnerable.

PROJECT OVERVIEW: Hart Access to Advice

A two year partnership project, led by Citizens Advice Hart and funded by the Big Lottery Fund, meeting the advice needs of vulnerable clients.

This project aimed to provide clients with a consistent, quality advice service across the District with clear pathways to additional advice and information provision for more complex cases. As a direct result of the project

100 volunteers were trained to give information using the Citizens Advice public website

Training was delivered to **298 attendees** on a variety of subjects by Citizens Advice Hart, Hart Housing, Pensionwise, Citizens Advice Hampshire, the Alzheimer's Society, Healthwatch and Hart Foodbank

A directory of local resources was created and sustained by Hart Voluntary Action

Self-help information kiosks were placed throughout Hart and the staff and volunteers at each location were given training and a user guide provided. **1268 unique clients** used the kiosks and the top five issues identified were Benefits, Relationships, Debt/Money, Housing and Employment

Financial capability training was delivered throughout Hart to partner agencies working with young families and helping clients with budgeting skills

'Marty Martian's Money Mission' was developed as a tool to teach young children about money with **2,205 copies circulated to local schools**, including a lesson plan.

Advice services were available in Children's centres, community centres, out of hours appointment service, nursing homes, hospitals and home visits. **445 clients were seen during 150 advice sessions**. The top five issues identified from this service were Benefits, Debt, Relationships, Employment and Housing

Additional funding was received from Yateley Town Council to create a training suite available to local agencies for the benefit of the community

'I wish Marty would crash land in my garden and we could learn about money together.'



Financial Review

The Charity's overall deficit for the year of £73,922 was principally due to Restricted Fund expenditure incurred in the current year from grants received in advance in the previous year. Similarly money was spent out of the Designated Funds established in earlier years. The core activities provided by the Charity resulted in a minor deficit of £6,776.

The principal funding source for core activities was a grant from Hart District Council which had maintained its annual grant of £148,130 supplemented by smaller grants from other bodies. We are continuing to raise funds from local sources to enable us to maintain and develop the free advice services provided to all clients.

The Hart Access to Advice project financed by the Big Lottery over the two years ended 19 September 2015 with a total grant of £283,044 was judged a great success by the Grantor. The funds were expended as described in the Project Overview above.

Financial Controls

Designated paid staff of the Charity have delegated authority to manage specified expenditure. The Treasurer is responsible for overall financial control, reporting quarterly to the Board and to the Finance & Funding Committee. Monthly management accounts are produced and quarterly management accounts are provided for the Board.

Investment Powers and Policy

The trustees restrict the investment of funds to UK banks' deposits with a maximum holding of £75,000 per bank. Terms are deposits for a maximum of one year at prevailing rates of interest. The Finance and Funding Committee reviews the Charity's investments regularly.

Reserves Policy and Going Concern

Reserves are needed to provide for the shortfall in committed grants against the Unrestricted Fund expense base required to fulfil clients' access to advice and termination costs of Restricted Fund projects at their conclusion. The Trustees consider a minimum reserve of £55,000 is adequate.

The Hart District Council grant of £148,130 is secure for 2016-17, but pressure on local authority funds in the following years could lead to a deficit which would be financed from the Charity's unrestricted reserves unless alternative funding was found. The Trustees are of the view that the Charity is a going concern. Restricted Fund projects such as MacMillan and Homelessness Prevention continue whilst their funding exists. Additional projects are undertaken using grants received for the purpose.

CASE STUDY: Healthwatch Hampshire

Citizens Advice Hart helps to gather and represent the views of the public - through Healthwatch - enabling communities to influence local health and social care services.

Margaret had been living in privately rented accommodation when her landlord made the decision to sell the property. As Margaret has multiple sclerosis, she needed to plan her next move to ensure that all her health and mobility needs were met. When she was informed by her landlord that he would be selling the property, Margaret made the decision to hand in her notice, rather than wait for eviction and be put under pressure to move when a sale had been agreed.

The search for accommodation was complex, not only because of her condition, but also because she owned a dog and was in receipt of housing benefit. She also required two rooms in order to ensure she could access support for her MS when required but lived alone so council tax banding queries also needed to be resolved.


We were able to provide relevant information and signposting to assist the client in sourcing alternative accommodation, as well as liaising with the local authority on her behalf.

'It's because of you that I avoided becoming homeless. I can't thank you enough for your help.'

healthwatch
Hampshire

Getting involved as a volunteer was a way of doing something about the social causes which are important to me, as well as gaining experience in PR and campaigning.

Luke, aged 21



Future Development

We have a committed team of volunteers and staff and it is thanks to them that Citizens Advice Hart is valued so highly within the community.

We operate in a fast-changing environment and we need continually to adapt to provide our clients with the help, support, advice and guidance they need in a way that fits their lives. This will include developing our digital provision, and taking our advice service out into the community in different places and at different times. We have already begun opportunities to reach people by using email, mobile and web based advice services. we look forward to opening our new digital hub in 2016 -17 and welcoming our new Digital Adviser

We do not forget the value of our face to face service: over the coming months we will recruit a new Outreach Adviser and will be 'popping up' across the District to ensure that we raise our profile and provide advice where it is needed whether at a local branch of a bank, at an outdoor event, at the supermarket, or at a local dementia café

Public funding constraints may challenge the voluntary sector during the coming years We must diversify our funding base to increase our resilience. Financial pressures will also bring challenges for our clients as the overall welfare budget is cut and Universal Credit is rolled out across the District Universal Credit already applies to new, single claimants and the impact will be felt more widely when it is rolled out to existing claimants in 2017.

Doing more with less is a challenge and working with others is key to making this possible. Finding synergy with other organisations through genuine partnerships will help us to extend our reach throughout Hart District. We look forward to expanding our team in 2016 -17. We know that we have an important role to play in a changing world.



Financial Statements

Citizens Advice - Hart District Limited

Statement of Activities for the Year ended 31 March 2016

	General Advice	Designated Funds (note 2)	Total Unrestricted Funds	Restricted Funds (note 3)	Total Funds	Funds 2015
Income:	£	£	£	£	£	£
Donations (note 4)	170,634	-	170,634	61,982	232,616	339,655
Income from other trading activities	112	-	112	-	112	94
Investment income	2,747	-	2,747	-	2,747	1,179
Total incoming Resources	173,493	-	173,493	61,982	235,475	340,928
Expenditure on Charitable Activities: (note 5)						
Salaries	133,745	10,417	144,162	75,704	219,866	240,589
Staff and Volunteers	10,897	497	11,394	3,351	14,745	20,411
Office	21,442	1,778	23,220	20,268	43,488	79,610
New telephone system	-	223	223	-	223	1,194
Premises	11,883	604	12,487	2,907	15,394	11,233
Governance	403	15	418	23	441	225
Grants given	-	-	-	2,823	2,823	414
Product Development and other costs	1,899	66	1,965	10,452	12,417	283
Total Expenditure	180,269	13,600	193,869	115,528	309,397	353,959
Net Income (Expenditure) during the year	(6,776)	(13,600)	(20,376)	(53,546)	(73,922)	(13,031)
There were no other recognised gains						
Net Movement in Funds during the year	(6,776)	(13,600)	(20,376)	(53,546)	(73,922)	(13,031)
Reconciliation of Funds						
Total Funds brought forward	123,858	38,552	162,410	55,222	217,632	230,663
Total Funds carried forward	117,082	24,952	142,034	1,676	143,710	217,632

Citizens Advice - Hart District Limited
Balance Sheet at 31 March 2016

	£	2015 £
FIXED ASSETS		
Tangible Assets (note 6)	3,684	3,251
CURRENT ASSETS		
Debtors (note 7)	2,022	1,390
Cash at Banks and in hand	208,205	227,594
Total Current Assets	210,227	228,984
Creditors falling due within one year (note 8)	52,201	14,603
NET CURRENT ASSETS	158,026	214,381
Total Assets less Current Liabilities	161,710	217,632
Creditors falling due beyond one year (note 9)	18,000	-
NET ASSETS	143,710	217,632
RESTRICTED FUNDS (note 3)	1,676	55,222
UNRESTRICTED FUNDS		
Designated Funds (note 2)	24,952	38,552
General Reserves	117,082	123,858
Total Unrestricted Funds	142,034	162,410
TOTAL FUNDS	143,710	217,632

For the year ended 31 March 2016 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. The Financial Statements were approved by the Board on 26 August 2016 and were signed on its behalf by John Whitehorn (Treasurer)

John Whitehorn

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities published on 16/07/14, the Financial Reporting Standard for Smaller Entities (effective January 2015)

b) Preparation of the accounts on a going concern basis

The Trustees are of the view that the level of grant income will continue and the unrestricted reserves are sufficient to secure the immediate future of the Charity for the next 24 months and on this basis the assessment of the Trustees is that the Charity is a going concern. The Trustees remain in regular contact with sponsoring local authorities to secure their on-going financial support

c) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met: the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met or are fully within the control of the Charity, there is sufficient certainty that receipt of the income is considered probable, and the amount can be measured reliably

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity, this is normally upon notification of the interest paid or payable by the Bank

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work

f) Expenditure on charitable activities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. This expenditure includes the cost of the provision of advice to clients and educational activities undertaken to further the purposes of the Charity and their associated support costs

g) Allocation of support costs

Support costs are those functions that assist the work of the Charity but do not directly undertake charitable activities. Support costs include back office costs and governance costs which support the Charity's advice services. The bases on which support costs have been allocated are set out in note 5

h) Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions or those costing below £1k 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

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and term deposits maturity of twelve months or less from the date of opening of the deposit

k) Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due

l) Pensions

The Charity is in the process of setting up a Defined Contribution scheme ahead of the automatic enrolment timescale. The Charity has set aside potential contributions on behalf of certain employees who have requested enrolment to the scheme

m) Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Charity

Citizens Advice - Hart District Limited
Notes to the Financial Statements for the Year ended 31 March 2016

2. DESIGNATED FUNDS

Designated funds are unrestricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Expenditures in 2015 -16 were made from funds provisioned in previous years

	Hart Access to Advice Legacy	Advice Line	WebChat & Email	Total Designated Funds	Total Designated Funds 2015
	£	£	£	£	£
Income:	-	-	-	-	-
The only source of funds is from transfers of Unrestricted Funds below					
Total Incoming Resources	-	-	-	-	-
Expenditure on Charitable Activities:					
Salaries	-	10,417	-	10,417	29,892
Staff and Volunteers	-	497	-	497	5,248
Office	968	810	-	1,778	2,851
New telephone system	-	223	-	223	-
Premises	-	604	-	604	618
Grants given	-	-	-	-	-
Governance	-	15	-	15	3
Product Development and other costs	-	66	-	66	8
Total Expenditure	968	12,632	-	13,600	38,620
Net Income (Expenditure) during the year	(968)	(12,632)	-	(13,600)	(38,620)
There were no other recognised gains					
Transfer between Funds	-	-	-	-	11,172
Net Movement in Funds during the year	(968)	(12,632)	-	(13,600)	(27,448)
Reconciliation of Funds					
Total Funds brought forward	11,552	17,000	10,000	38,552	66,000
Total Funds carried forward	10,584	4,368	10,000	24,952	38,552

Citizens Advice - Hart District Limited
Notes to the Financial Statements for the Year ended 31 March 2016

3. 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 £	Total Restricted Funds 2015 £
Income:								
	31,337	24,838	3,000	250	-	2,557	61,982	184,793
Total Incoming Resources	31,337	24,838	3,000	250	-	2,557	61,982	184,793
Expenditure on Charitable Activities:								
Salaries	41,458	22,786	11,460	-	-	-	75,704	119,712
Staff and Volunteers	1,696	1,481	174	-	-	-	3,351	11,582
Office	18,395	1,349	524	-	-	-	20,268	44,527
Premises	2,130	534	243	-	-	-	2,907	6,010
Governance	-	23	-	-	-	-	23	9
Grants given	-	-	-	100	-	2,723	2,823	151
Product Development and other costs	10,370	61	21	-	-	-	10,452	198
Total Expenditure	74,049	26,234	12,422	100	-	2,723	115,528	182,189
Net Income (Expenditure) during the year	(42,712)	(1,396)	(9,422)	150	-	(166)	(53,546)	2,604
There were no other recognised gains								
Net Movement in Funds during the year	(42,712)	(1,396)	(9,422)	150	-	(166)	(53,546)	2,604
Reconciliation of Funds								
Total Funds brought forward	42,712	1,692	9,432	-	1,131	255	55,222	52,618
Total Funds carried forward	-	296	10	150	1,131	89	1,676	55,222

Citizens Advice - Hart District Limited
Notes to the Financial Statements for the Year ended 31 March 2016

4. DONATIONS

		2015
	£	£
GRANTS RECEIVED		
Unrestricted Funds:		
General Advice		
Hart District Council	148,130	148,130
Healthwatch	13,700	2,750
Pensionwise	5,500	-
Citizens Advice Hampshire	2,974	-
Total General Advice Grants	170,304	150,880
DONATIONS		
General Advice	330	3,982
Total Unrestricted Fund donations	170,634	154,862
GRANTS RECEIVED		
Restricted Funds:		
Hart Access to Advice		
Big Lottery	31,337	136,853
Yateley Town Council	-	8,500
Total Hart Access to Advice Grants	31,337	145,353
Hampshire MacMillan Citizens Advice Service		
MacMillan Cancer Support	24,838	24,080
Homelessness Prevention		
Hart District Council Housing	3,000	15,000
Emergency Fund		
Hart Rotary	-	300
Talisman Trust	2,472	-
Hitting the Cold Spots		
Citizens Advice Hampshire	250	60
Total Restricted Funds Grants	61,897	184,793
DONATIONS		
Emergency Fund	85	-
Total Restricted Fund donations	61,982	339,655
Total Donations	232,616	494,517

Citizens Advice - Hart District Limited
Notes to the Financial Statements for the Year ended 31 March 2016

5. EXPENDITURE ON CHARITABLE ACTIVITIES

Methods of Apportionment of support Costs:

Salaries and related costs are based on the time spent by each staff member on each fund activity
 All other support costs are based on the time volunteers and staff spend on each fund activity

	Direct Costs	Support	Total Cost	2015
	£	£	£	£
Salaries				
Salaries	112,683	78,707	191,390	191,900
Redundancy	-	-	-	7,310
Employers National insurance	8,416	6,522	14,938	14,465
Pension Contributions	4,533	-	4,533	3,296
Management Fees	9,005	-	9,005	23,618
Total	134,637	85,229	219,866	240,589
Staff and Volunteer Support				
Recruitment	-	3,540	3,540	5,485
Subsistence and Refreshments	324	3,122	3,446	3,194
Training	1,364	278	1,642	4,181
Travel	4,491	808	5,299	6,296
Other	768	50	818	1,255
Total	6,947	7,798	14,745	20,411
Office Services				
IT Equipment Support and Development	6,721	1,450	8,171	36,281
Office Equipment expense	175	2,108	2,283	7,390
Depreciation of equipment (note 6)	-	2,214	2,214	1,626
Depreciation of Outreach Kiosks (note 6)	-	-	-	18,684
Insurance	-	1,068	1,068	1,068
Postage	-	406	406	473
Printing and Stationery	14,896	2,261	17,157	4,150
Reference Materials and Subscriptions	72	6,914	6,986	5,417
Telephone and Communication	20	5,183	5,203	6,171
Other	-	-	-	(1,650)
Total	21,884	21,604	43,488	79,610

Citizens Advice - Hart District Limited

Notes to the Financial Statements for the Year ended 31 March 2016

5. EXPENDITURE ON CHARITABLE ACTIVITIES CONTINUED

	Direct Costs £	Support Costs £	Total Cost £	2015 £
New Telephone System				
Additional Equipment	223	-	223	1,194
Product Development and other costs				
Website and Pop-up Advice	10,370	-	10,370	-
Publicity and promotion	-	1,720	1,720	251
Professional Charges	254	-	254	-
Bank Charges	-	73	73	32
Total	10,624	1,793	12,417	283
Grants Given	2,823	-	2,823	414
Governance				
Insurance	-	291	291	136
Legal Charges	-	13	13	-
Trustees' Expenses	-	19	19	89
Annual General Meeting expenses	-	118	118	-
Total	-	441	441	225
Total Expenditure	177,138	132,259	309,397	353,734

None of the Trustees has been paid any remuneration or received any other benefits from any employment with the Charity. One Trustee was reimbursed £19 for travel expenses. The Charity does not make grants but acts as an agency for the payments of small grants on behalf of other charities.

Citizens Advice - Hart District Limited
Notes to the Financial Statements for the Year ended 31 March 2016

6. FIXED ASSET SCHEDULE

	1/4/ 2015	Additions	Disposals	Depreciation	31/3/2016
	£	£	£	£	£
Cost	4,877	2,647	-	-	7,524
Hart Access to Advice Kiosks	18,684	-	-	-	18,684
Total Cost	23,561	2,647	-	-	26,208
Depreciation	1,626	-	-	2,214	3,840
Hart Access to Advice Kiosks	18,684	-	-	-	18,684
Total Depreciation	20,310	-	-	2,214	22,524
Net Book Value	3,251	5,294	-	2,214	6,331

The information Kiosks were transferred to General Advice activity on the closure of the Hart Access to Advice Restricted Fund

7. DEBTORS

	2015	
	£	£
Accrued interest	341	1,107
Prepayments	1,681	283
Total	2,022	1,390

8. CREDITORS FALLING DUE WITHIN ONE YEAR

	2015	
	£	£
Amounts due	34,201	14,603
Deferred Income grants received for services to be carried out in 2016/17	18,000	-
Total	52,201	14,603

9. CREDITORS FALLING DUE BEYOND ONE YEAR

	2015	
	£	£
Deferred Income: grants received for services to be carried out in 2017/18	18,000	--

Independent Examiner's Report

I report on the Financial Statements of Citizens Advice – Hart District Limited (the Charity) for the year ended 31 March 2016, which are set out on pages 17 to 25

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.

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

- 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

1 September 2016

Citizens Advice Hart

How we can help

Our service is free, confidential and open to everyone in the community. Staff are trained to advise on virtually any issue, including:

- welfare benefits
- money and credit problems
- employment
- consumer rights
- housing
- neighbourhood disputes
- education and healthcare
- immigration and residency queries
- human rights
- family and personal issues.

We arm you with all the facts and possible outcomes of different options. That way you can make the decision that's right for you. If needed, we can also offer practical support such as help with filling forms, writing letters or negotiating with third parties.



Ways to get advice

- online via citizensadvice.org.uk
- over the telephone
- via email
- face-to-face
- web-chat
- Advice Line

What happens when you get to us

You'll be offered a short session with an assessor, who will identify the most appropriate way for us to help you. This could be giving you the information you need to solve your problem yourself, or it could be making an appointment to discuss your problem further. Sometimes we might direct you to a different organisation that is better placed to help.

Specialist services

- Macmillan caseworkers
- Debt Specialist
- Homelessness Prevention

Call our Hampshire wide service

Advice Line
03444 111 444

Website: www.citizensadvicehart.org.uk

Our contact details

Yateley Office
Royal Oak Close
Yateley
GU46 7UD

Tel: 01252 878410
Email: yateley@hartcab.cabnet.org.uk

Fleet Office
Civic Offices
Harlington Way
Fleet
GU51 4AE

Tel: 01252 617922
Email: bureau@fleetcab.cabnet.org.uk

Opening Times

Monday	9.30am - 3.30pm
Tuesday	9.30am - 3.30pm
Wednesday	9.30am - 3.30pm
Thursday	9.30am - 3.30pm
Friday	Closed

Telephone advice

Monday	9.30am - 3.30pm
Tuesday	9.30am - 3.30pm
Wednesday	9.30am - 3.30pm
Thursday	9.30am - 3.30pm
Friday	Closed

