

Citizens Advice East Hampshire

Annual Report



2017-18

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Chair's Introduction

Citizens Advice in East Hampshire has a long history in helping local people to solve their problems. The simplicity of this aim is one of the reasons I am so proud to be associated with this local charity, which, although part of a wider Citizens Advice network, is still locally run and managed with a trustee board made up of local people passionate about their communities. This localism has enabled us as an organisation to personalise our advice services to the different communities across East Hampshire that require our support. Developments over the last year, as outlined below, demonstrate our firm commitment to help both those who are vulnerable, and in most need, as well as the wider community of residents across the district who need help with the difficulties they face.

This year, we have reviewed and changed all parts of our organisation from premises to staffing, information technology and service delivery. We welcomed Helen Drake as our new CEO in May 2017, who took over from Jon Stuart, having held the role of District Manager for over a year beforehand. Since Helen's appointment, we have moved from older dilapidated offices in two locations to more accessible town centre sites and now have a more cost effective, streamlined ICT operation that supports our work helping clients. Importantly, we secured a two year contract from East Hampshire District Council to deliver generalist advice services as well as entered into partnerships with both local and national funders to deliver specific projects. We are grateful to EHDC and other local councils as well as the many individual donors and trusts who have helped us continue to provide an excellent and accessible service to the public.

Finally, in my role as Chair, I would like to thank my fellow trustees for using their wisdom and team spirit in supporting the organisation through all these changes, and also to thank our committed and experienced staff team for making things happen, apparently seamlessly at times. The biggest thanks of all goes to our team of 80 volunteers as they continue to provide a high quality advice to the public, day in day out, and truly make a difference to the wellbeing and lives of many East Hampshire residents each year. Quite simply, without them there would be no service.

The coming year will bring new challenges including the roll-out of Universal Credit, and the renewal of our funding arrangements, but I am confident that our strong team of trustees, staff and volunteers will continue to work together to face these challenges head-on and ensure continued high quality advice services to local residents.

Sir Charles Cockburn

Chairman

Our Year at a Glance

The people we helped



5,776

people helped through our face to face, telephone and email service, plus thousands through national online advice



How people contacted us



62%

Face to Face



24%

Adviceline / Telephone



14%

Email / Letter

Our Value to Society



12,003

issues handled

£ 7,820,000

total public value of Citizens Advice East Hampshire services



What people came to us about (top 4 categories)



29%

Benefits



12%

Employment



11%

Debt



10%

Housing

Our resources



74

volunteers providing 30,500 hours of advice



3 advice offices and **1** outreach



8

Trustees

Overview from our Chief Executive

Last year, our team of dedicated volunteers supported nearly 5,800 local residents with over 12,000 issues ranging from coping with the impact of the high cost of living locally; securing and retaining safe, affordable housing; dealing with discrimination at work and other challenging employment issues; managing family and relationship problems as well as a whole range of other problems.

The advice and support the teams give local residents really does change lives, illustrated by the client success stories told later in this review. Supported by a small staff team, volunteers have continued to provide the highest quality advice, while taking on new external challenges this year such as preparing for the implementation of GDPR; the change to a new customer relationship management system (Casebook) as well as changes to policy and practises across all areas of our work.

The award of a two year contract from our key funder East Hampshire District Council for delivery of advice services across East Hampshire, from September 2017, enabled us to look forward to the future development and delivery of services. In order to maximise the impact of our work, we have implemented a series of changes including premises, service delivery and technology to ensure we remain efficient and accessible in line with changing public expectations and an increasingly digital world.

East Hampshire is a district that while focused around the three main towns of Alton, Bordon and Petersfield, has rural communities whose residents sometimes just cannot travel to get the help they need to deal with their problems. Our challenge is to ensure that all residents, regardless of where they live, can get advice and support using their contact method of preference. We do this by developing the highest standards in our phone, digital and face-to-face help in each of our main advice centres as well as outreaches in village locations.

The adoption of a new method of advice to ensure clients get help on their first point of contact as well as increased access to advice may become even more crucial as Universal Credit is rolled out across East Hampshire from the autumn of 2018. Having a close working partnership with East Hampshire District Council and local town and parish councils has enabled us to be confident in continually developing our services to find ways to ensure we provide support for the most vulnerable as well as for the wider population of East Hampshire.

Helen Drake
Chief Executive

About Us



Citizens Advice East Hampshire is a local charity that helps people with the problems they face. Advice is delivered by trained volunteers, supported by a small team of paid staff.

In 2017/18, we delivered from three main advice offices, in Alton, Bordon and Petersfield, and one outreach in Liphook with further outreaches being developed across the district.

We are passionate about using the experiences of our clients as evidence to campaign for change.

Our aims

- To provide people the advice they need to overcome their problems
- To campaign on the big issues that affect their lives

Our principles

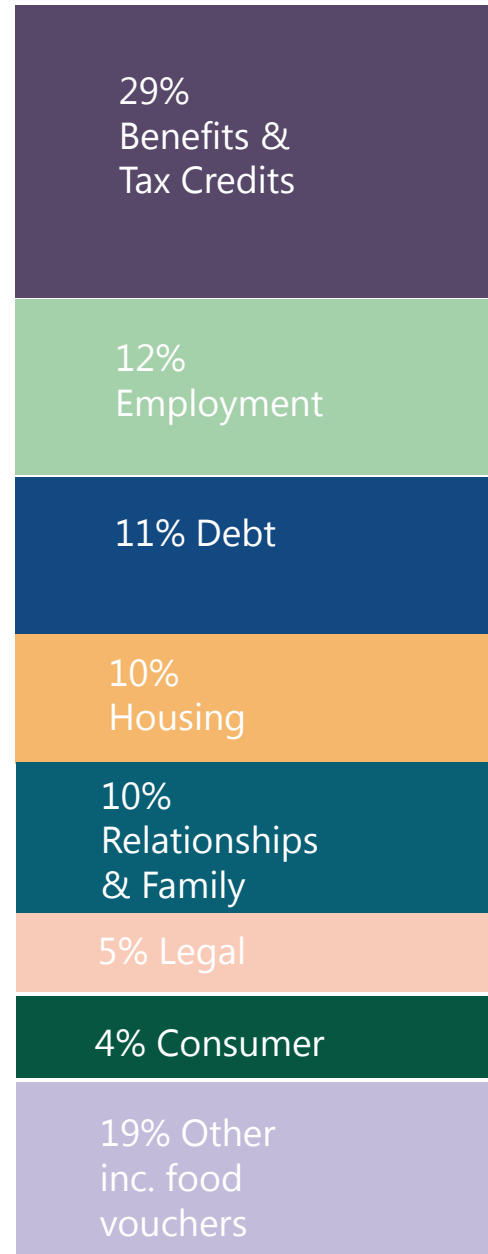
- We provide free, confidential and independent advice
- We value diversity, challenge discrimination and champion equality

Our impact

- For every £1 invested in our service, we financially benefit clients by over £20
- For every £1 invested in us, we save public funds of at least £25
- We reduce public expenditure on homelessness, legal action, unemployment and better mental and physical health
- Our wider social value can also be seen by the way our volunteering brings the community together, improves the lives of volunteers, their communities and the clients they help

Advice and Support

12,003 issues dealt with




See what people are searching for and trending content on Citizens Advice website. Live traffic and searches at:

advicetracker.devops.citizensadvice.org.uk



Top 5 benefit issues

- Employment Support Allowance
- Other benefit issues
- Personal Independence Payment
- Housing Benefit
- Working & Child Tax Credits



Top 5 employment issues

- Pay & entitlements
- Terms & conditions of employment
- Dismissal
- Dispute resolution
- Other employment issues



Top 5 debt issues

- Council tax arrears
- Credit, store & charge card debts
- Other debt issues
- Debt Relief Order
- Unsecured personal loan debts



Top 5 housing issues

- Private sector rented property
- Environmental & neighbour issues
- Access to & provision of accommodation
- Housing association property
- Other housing issues

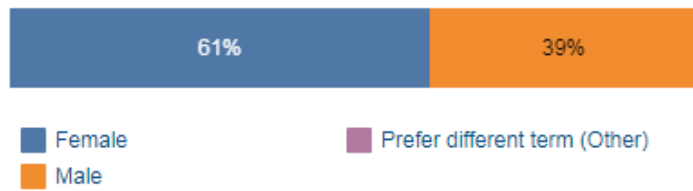


Top 5 relationships & family issues

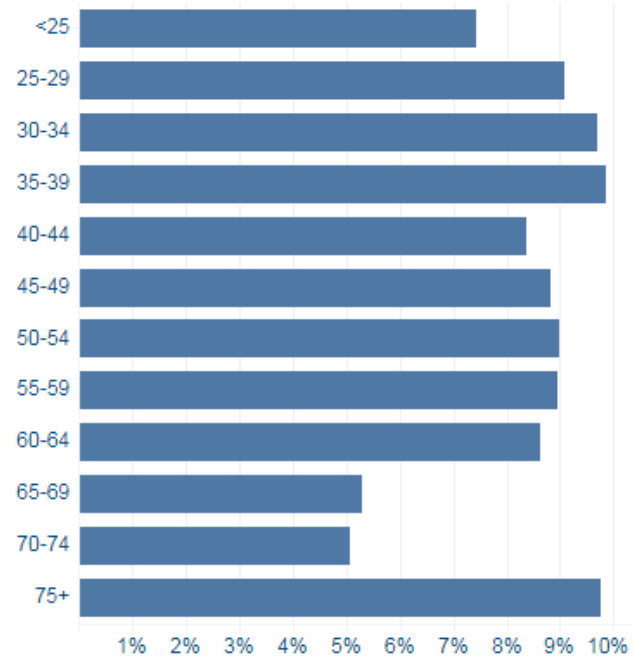
- Divorce, separation, dissolution
- Children
- Death & Bereavement
- Child maintenance
- Other relationship & family issues

Our Clients

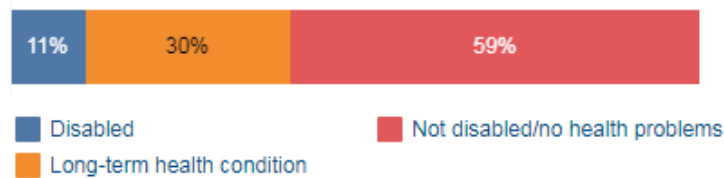
Gender



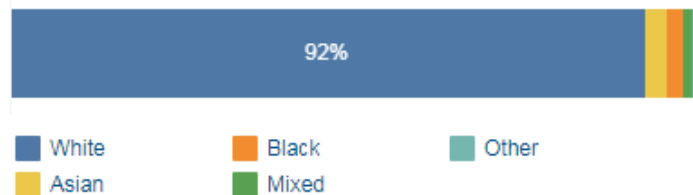
Age



Disability / Long-term health



Ethnicity



Tackling the big issues

Because we help thousands of people a year, we have our finger on the pulse of what's happening in society. We use the evidence we collect to campaign for social improvements. This year locally, we identified and reported on:

 **175** social policy issues

 **12** discrimination issues

 **57** benefit issues

 **11** employment issues

 **34** housing issues

 **6** debt issues

 **16** consumer issues

 **5** health and community care issues

Help to get a fair deal from your employer

Our client had worked the night shift in a large supermarket for nearly 30 years, juggling his hours with caring for an elderly parent. During a restructure of the organisation, our client was asked to vary his hours which meant he could not meet his caring responsibilities. He turned down the hours offered and was dismissed by his employer.

Following advice from one of our specialist employment advisers, the client raised a grievance, and later went to ACAS for Early Conciliation regarding a redundancy claim, but agreement was not possible.

Worried about the costs of pursuing a legal path, our client did not initially want to submit a claim to an employment tribunal but during the course of the case, we were able to tell him that fees for this had been abolished. Our adviser helped the client make the claim and continue to negotiate with the employer, keeping lines of communication open. Before the case came to tribunal, the employer settled out of court. Our client was very satisfied with the outcome and said he could not have been achieved this without our support.

“Without your help I couldn't have dealt with the vast amounts of paperwork”.



Key Achievements in 2017/18

Every year Citizens Advice East Hampshire helps thousands of local residents deal with the problems they face. This year we have scrutinised all parts of our organisation to ensure we meet changing needs and public expectations for advice, and that we continue to deliver efficient and cost effective services while maintaining the highest professional quality standards.

Providing Advice Services across East Hampshire

Adviceline telephone service

We provided advice, information and support by phone to over 2,500 clients as part of the Hampshire wide Adviceline group, supported by our national Citizens Advice telephony platform. Working together in this way ensures that East Hampshire residents get easy access to advice by telephone, 9-5, Monday to Friday, and that their calls are answered quickly and they are referred seamlessly into local Citizens Advice services if their problem cannot be resolved immediately.

Face-to-face advice

We moved two offices from old, dilapidated and inaccessible offices to modern centre of town premises. Our Petersfield office in the town library provides redesigned open plan space for clients, including public digital access, and enables us to work in partnership with Hampshire Library Services, to become known as the place to come for information and advice in Petersfield.

In Alton, we created a split site service which has allowed us to maintain a town centre drop-in site for client's initial contact with Citizens Advice as well as a back office hosted by Mascolo & Styles LLP.

We have also begun to implement a new service model 'initial check' across the district to ensure that clients get the help they need on their first contact with us, and that we are able to manage demand going forward; particularly with the roll out of Universal Credit from the autumn of 2018.

Email and Webchat

We continued our delivery of email and webchat advice throughout 2017, despite funding for the national pilot coming to an end. We trained volunteers in each of our offices in digital service delivery to maintain our capability to deliver advice using these channels, and we have recruited and trained specific digital volunteers to support this initiative going forward.

Maintaining services to the public

A serious car accident meant that our Bordon main office was structurally damaged and part vacated for 8 months. Closing the service for only a week, we reconfigured our remaining working space and continued to deliver face-to-face services for residents from Bordon and surrounding areas. Our premises reopened in October 2018.

Key Achievements in 2017/18

New Projects

Energy advice

Funded by national Government, throughout last winter, our Energy Champion provided specialist energy advice, including support to the public to switch energy supplier as well as energy training to frontline workers across the District.

Measuring Health Outcomes

We participated in two projects, funded originally by Hampshire County Council, to measure the impact of our advice on the health of our clients and to test ways to measure health outcomes as a result of the advice our volunteers have given. Building on this initiative, we hope to demonstrate the significance of our advice in improving health and develop our relationships with primary care providers in the coming year.

Hampshire Hate Crime

In July 2017, we became a Third Party Hate Crime Reporting Centre with the support of Hampshire Police and Crime Commissioners.

Healthwatch Hampshire

We provided advice and information on health and wellbeing and participated in quarterly research project on health issues including leaving hospital and care home experiences.

Access to Justice

Funded by the Access to Justice Foundation, we began in January 2018 to review and evaluate our specialist advice support to the public in housing, employment, welfare benefits and debt. As part of this project, we are aiming to build on our close existing relationship with local solicitors who provide pro bono legal advice to the public in each of our main offices.

High quality, efficient and cost effective services

We were successful in securing a two year contract from East Hampshire District Council to deliver advice services from September 2017. We also received financial support from the Town Councils of Alton, Petersfield and Bordon, in addition to a range of Parish Councils to help with the provision of advice to their residents. This funding has enabled us continue to offer the full range of services across the whole district but as always, funding is tight, so we are extremely thankful to all those from the local community who have stepped up to support us and our clients; both financially and in kind this year.

With efficiencies in mind, we not only moved offices, but we changed our telephony system, IT system and made plans to restructure our organisational staffing in 2018/19. We are confident that as an organisation we will be flexible and fit for the challenges the future may bring.

Our quality of advice has been externally audited consistently as good or excellent and our organisational and leadership quality also scored in the highest ranges when audited by Citizens Advice in July 2017.

Helping clients cope with daily life

A client with long term mental health difficulties had been denied a claim for a Personal Independence Payment (PIP) to help her remain independent. Our advisers helped her to appeal the decision, explained the process of the appeal, and attended tribunal with her. This resulted in her being awarded the enhanced rate of PIP with a back-payment of £3,500. The client was delighted with this outcome and its impact on her future ability to cope independently.



Our client relocated to East Hampshire as a result of fleeing an abusive relationship, had secured housing, but did not have essential items such as cooker or fridge in the new property. We assisted her to settle in her new home by progressing an application to the Bordon Charity, who were able to provide funds for key items.



“Thank you for all the help you have given me over the year, it is very much appreciated”.

The client was being harassed by her landlord for rent that the client believed had been paid. The client had also made complaints about the disrepair of the property. Our adviser helped the client with negotiating with the landlord about the amounts owed, and discovered that the local authority had made some mistakes regarding the amount of housing benefit paid. Ultimately the client decided to leave the property due to the state of the property and the actions of the landlord, the adviser helped the client to make a claim to the Tenancy Deposit Scheme for the return of her deposit at the end of the tenancy.

The Future of our Advice

As we enter a new year continued sustainability and development of our core services will be our focus, while building up new projects to target the most vulnerable across East Hampshire. We will continue to work closely with a range of local and national partners to increase the impact of free independent advice locally. If you are interested in working with Citizens Advice East Hampshire or supporting our mission in any way, please do get in touch with us.

Meeting Demand

As Universal Credit is rolled out across East Hampshire from the autumn of 2018, demand for our services will increase. Experience elsewhere tells us that claimants need a range of advice and help in completing and evidencing claims as well as budgeting their living costs over the month and dealing with possible delays in payments. The demand for telephone advice in East Hampshire is high, and we will continue to work with the Hampshire Adviceline group and Citizens Advice nationally to ensure we meet local demand for advice by phone. In order to resource this we will continue to recruit and train new advice volunteers to resource increased demand whilst ensuring all our channels of advice are maintained.

Publicising our services

We want every resident of East Hampshire to know that Citizens Advice is the agency to come to for help with the problems they face, and for them to find it easy to talk to us. We continue to look at new ways to publicise our services in local communities and the wider population across the district.

Bringing advice to the most vulnerable

While East Hampshire is a rural but prosperous district, areas of relative deprivation exist both inside and outside the main towns as well as rural and social isolation outside these urban areas. We have an existing successful outreach in Liphook and will be looking to replicate this in other target areas. We will also continue to look for ways to advise people in their own homes who cannot come to one of our advice centres or outreaches as well as finding new ways to help the most vulnerable access the range of our services.

Equalities and Diversity

We will be a strong champion for equality by challenging discrimination through advice, championing equality through our research and campaign work, both locally and nationally, and by valuing diversity as an employer and volunteer delivery organisation.

Telling our client's stories

We want to tackle the root cause of clients' problems by identifying and reporting on where things are going wrong to help prevent the same issues arising for other clients. We will work with key stakeholders to identify and feed key issues into both our local and national research and campaigns teams, as well as taking action to improve things locally for our clients.

The Future of our Advice

Resourcing the advice we provide

Advice with a physical presence in each of the main towns of East Hampshire is a priority given the demographics and pockets of deprivation in each town. To enable us to continue to do this, as well as meet need outside urban areas, we need to secure and retain core funding income at a similar level, as well as find new ways of funding projects that support our main services and fulfil a specific need for vulnerable groups of clients. We intend to continue to look for new sources of funding and income generation opportunities while being realistic as to the difficulty of this in the current economic climate as well as the significant pressures on all service providers.

Supporting our people

Volunteers are the backbone of what we do at Citizens Advice East Hampshire and we are fortunate in having a large pool of potential volunteers across our district. We will continue to recruit, train and develop new volunteers as well as offering effective support to those already involved with the organisation. New roles for volunteers will be created that cover not just advice but other functions such as publicity, administration, fundraising and information assistance. We hope to be able to attract a diverse team of volunteers to support the organisation going forward. Building up the necessary resources to enable gold star support to our volunteer team will be a priority.

Our staff team are the glue that holds the work of Citizens Advice East Hampshire together. We will continue to recognise the considerable skills and experience they bring as well as the pressures of delivery from such a small team.

Developing the governance of the organisation

We will continue to develop our governance; filling key gaps in our skills and experience with new trustees; promoting participation at different levels across the Board; and improving our decision making structures.

Our Organisation

Citizens Advice East Hampshire advice services are delivered by nearly 80 trained and highly-skilled volunteers. They freely donate more than 30,700 hours of their time each year. This is estimated to be worth the equivalent of more than £500,000 in paid staff time. Their work is supported, monitored and quality assured by a small team of paid staff.

Who we work with

We work with a range of other statutory and voluntary organisations, both locally and nationally, to provide people with the help they need.

We are a member of Citizens Advice (the operating name of the National Association of Citizens Advice Bureaux) as well as the local consortium, Citizens Advice Hampshire. Citizens Advice provides us with a range of support, including fundraising, specialist information services, and research to use in our campaigning work. It also supports us in the smooth running of our business, behind the scenes, including hosting our national customer relationship management system, Casebook, and telephone advice platform.

We work with East Hampshire District Council as well as Hampshire County Council, and local parish and town councils to ensure that advice needs of local residents are met.

East Hampshire District Council provide us with our core funding via a contract for delivery of advice services. A range of other funders support the core service as well as additional projects targeting the most vulnerable.

Our Governance and Management

Our Trustee Board sets our vision and strategic direction. It is currently made up of eight individuals who are trustees under charity law and directors of the charitable company. The Trustee Board meets four times per year with other meetings and events to shape the organisations strategic direction and raise our profile. We recruit trustees through an open process using local media and our network to find individuals who have the skills and perspectives we need to provide good leadership and make sound decisions. Trustees serve for an initial 3 years then must step down and be re-elected in line with our governing document.

Our Chief Executive, working with our management team, is responsible for delivering the Trustee Board's vision as well as the day to day operation of the organisation.

Legal and administrative details

Citizens Advice East Hampshire Limited (also operating as East Hampshire Citizens Advice Bureau Limited) is a company limited by guarantee. Registered number 6694768. We are also a charity registered with the Charity Commission, number 1129850 and authorised by the Financial Conduct Authority. Our registered office address is Forest Community Centre, Pinehill Road, Bordon GU35 0BS.

Our Organisation

Trustee Board

Each individual member of the trustee board brings skills and qualities to the board, adding to the collective knowledge and experience.

Trustees	Role	Date Appointed	Date Reappointed	Stand down date
Sir Charles Cockburn	Chair	16.06.15		
Paul Susans	Vice Chair	14.01.09	14.10.16	
Les Bowden		14.01.09	14.10.16	
Michael Croucher		16.12.09	14.10.16	
Tim Pinchen		18.06.12	09.10.15	
Andrew Black		19.10.12	09.10.15	
Louise Pixton	Treasurer	09.10.15		
Helen Davis		13.01.15		
Robert Venables		20.06.12	09.10.15	08.12.17

If you know anyone who would like to discuss playing the important role of a Trustee, then please do contact us

Our Organisation in 2017

Staff and volunteers



Financial Review

General

The accounts below show the financial results for the year. The deficit for unrestricted or core activity was £25,990, based on income of £290,634 and expenses of £316,624. This compares favourably with the 2016/17 deficit of £54,411, (income of £306,422 and expenses of £360,833).

The grant funding from East Hants District Council in the year totalled £186,000 (£206,000 2016/17), £93,000 of which was paid under our new 2 year advice service contract, with the remaining £93,000 being paid under our previous service level agreement. Core funding from other grants increased slightly this year from £15,121 to £16,212. Donations also increased to £24,287 from £15,499 in 2016/17, the main reason for the increase was a very generous donation to help maintain the Alton advice service, which will be used in the year ended 31 March 2019. Our income from providing Quality of Advice Audit services to other local Citizens Advice offices was maintained at the same level as the previous year, (£12,082 (2017/18) to £12,502 (2016/17)). We also received a number of other small grants for projects including hate crime reporting and measuring health outcomes. The overall result of the changes in our core funding during the year was a decrease of £15,788.

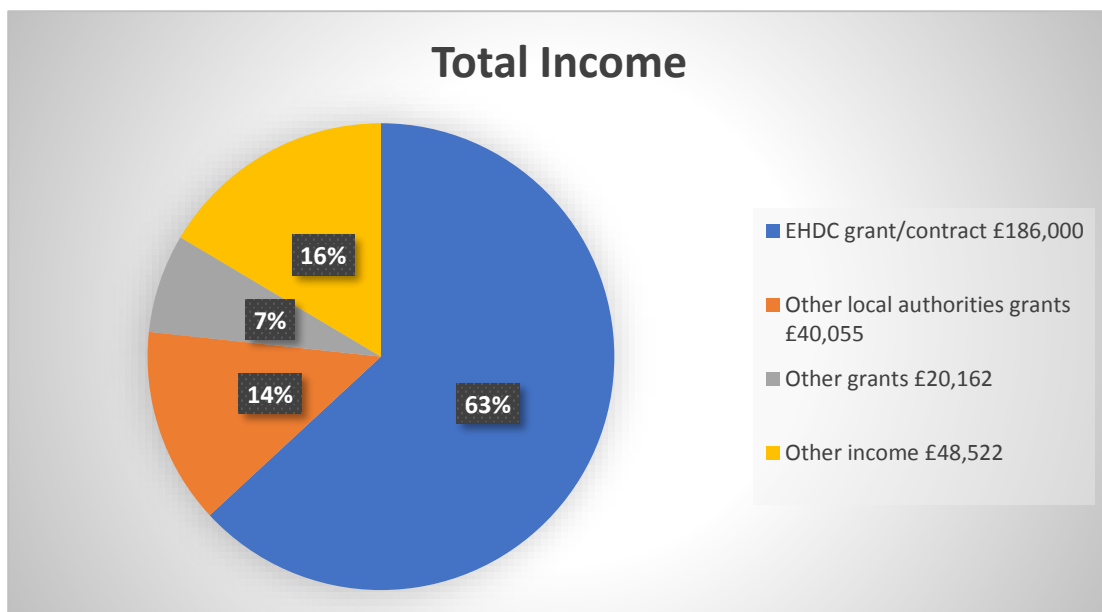
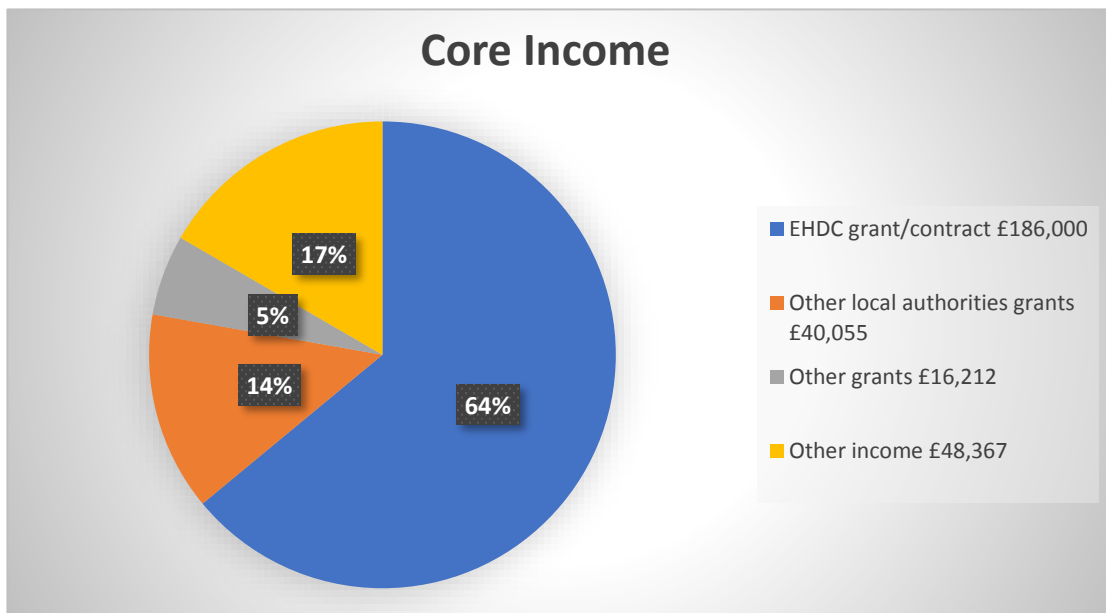
The unrestricted deficit reduced in the year by £28,421 to £25,990. This deficit was mainly due to the costs relating to relocating our offices in Petersfield and Alton, upgrading ICT systems, as well as our decision to reschedule the implementation of our planned staff restructure to 2018/19. The office relocation costs were £29,747, of which £19,999 of leasehold improvements have been capitalised, and the cost of upgrading our ICT was £7,684. We have also disposed of and written off previously capitalised ICT assets and other associated costs, totalling £7,516. To off set these write offs, we have had the benefit of lower ICT costs for 4 months of this year. The costs relating to the office relocations and ICT upgrade have been set against designated reserves.

It should be noted that significant cost savings are anticipated in 2018/19, particularly in respect to ICT and our staff restructuring.

Financial Review

Sources of Income

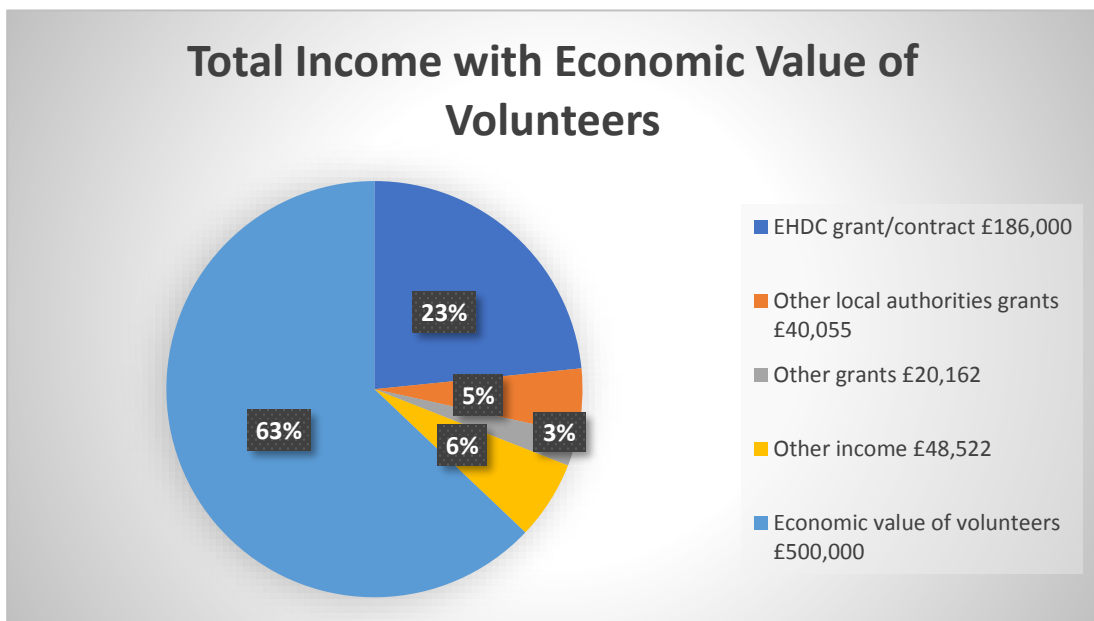
East Hants District Council was our major funder during the year, providing 64% of our core income and a total of 63% of our total income. The breakdown of our sources of Core and Total income is shown in the following charts:



Financial Review

Sources of Income

To put our core funding in true perspective, we have assessed the economic value of our volunteers by using the Office of National Statistics 2015 Survey of Hours and Earnings. We estimate their value to be worth around £500,000 per annum. Hence the total income figure, including this assessment of the contribution from volunteers is £795,000. A breakdown of this is shown in the following chart, and emphasises their importance in delivering client services:



Financial Review

Reserves Policy

1 Unrestricted and Trustee Designated Reserves

The Trustee Board believe that CAEH should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and potentially damaging circumstances arising, particularly uncertainties in the amount and timing of income. The Board consider it would be prudent to set aside an amount equivalent to three months of unrestricted operating expense, as recommended by the Charities Commission. Three months of unrestricted operating expense in 2018/19 amounts to £68,300.

In addition, unrestricted funds have been designated for the following purposes:

1.1 Contractual Commitments Reserve

A reserve to ensure that CAEH is able to cover contracted and statutory payments to staff such as notice and redundancy and the costs of any disciplinary and/or grievance procedure which may arise. After reviewing the commitments required, this reserve has been reduced to £20,000 for the year, due to changes in staffing.

1.2 Premise Reserves

- **Petersfield**

The Trustees have decided to hold a premises reserve of £22,000 to provide for the cost of depreciating the leasehold improvements capitalised this year, any improvements required to the offices and for dilapidation costs associated with the new office lease.

- **Alton**

The Trustees have decided to hold a premises reserve of £5,000 to provide for any improvements required to the offices, and for dilapidation costs associated with the new office lease.

- **Bordon**

The Trustees have decided to hold a premises reserve of £5,000 to provide for any improvements required to the office and for any dilapidation costs, as determined by our lease.

1.3 Alton Donation Reserve

A donation of £10,000 has been received to help maintain the level of service in the Alton office. This donation will be spent in 2018/19.

1.4 Equipment and IT Reserve

This reserve of £12,000 is to ensure that we are able to cover the costs of replacing and upgrading our IT office equipment (desktops, laptops etc), as well as software.

1.5 Development Reserve

A reserve of £5,000 has been allocated to allow us to continue to develop any service redesign, new channel development and service delivery developments.

At this stage, all the above reserves are considered sufficient and necessary.

2 Restricted Reserves

A balance of £1,177 remains of funds provided by local charities and parishes for charitable client support.

Financial Review

Reserve Policy 31/3/2018 (unrestricted, designated reserves)

Service Maintenance Reserve (equiv. to 3 months of 2018/19 expense)	£68,300
Contractual Commitments Reserve	£20,000
Premises Reserves	
Petersfield	£22,000
Alton	£5,000
Bordon	£5,000
Alton Donation Reserve	£10,000
Equipment and IT Reserve	£12,000
Service Development Reserve	£5,000
Total	£147,300

Reserve Status 31/3/2018

Unrestricted, designated reserves

Service Maintenance Reserve (equiv. to 3 months of 2018/19 expense)	£67,987
Contractual Commitments Reserve	£20,000
Premises Reserves	
Petersfield	£22,000
Alton	£5,000
Bordon	£5,000
Alton Donation Reserve	£10,000
Equipment and IT Reserve	£12,000
Service Development Reserve	£5,000
Total unrestricted reserves	£146,987

Restricted reserves

Charitable Client Support reserve	£1,177
Total restricted reserves	£1,177

Total reserves	£148,164
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Financial Review

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under part 15 of the Companies act 2006.

The financial statements were approved by the board on 21 November 2018 and signed on its behalf by:



Sir Charles Cockburn
Chairman

Date: 21 November 2018

Statement of Financial Activities

Statement of Financial Activities (including income and expenditure) for the 12 month period to 31st March 2018.

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-18 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-17 £
Income:						
Donations (including grants and contracts)	277,904	4,105	282,009	285,145	13,794	298,939
Investments	379		379	8,356		8,356
Other income	12,351		12,351	12,921		12,921
Total	290,634	4,105	294,739	306,422	13,794	320,216
Expenditure:						
Raising Funds			0			0
Charitable activities	316,624	5,705	322,329	360,833	44,433	405,266
Other			0			0
Total	316,624	5,705	322,329	360,833	44,433	405,266
Net gains/(losses) on investments	-10	0	-10	6,343	0	6,343
Net income/(expenditure)	-26,000	-1,600	-27,600	-48,068	-30,639	-78,707
Transfers between funds	0	0	0	0	0	0
Other recognised gains/(losses)	0	0	0	0	0	0
Net movement in funds	-26,000	-1,600	-27,600	-48,068	-30,639	-78,707
Reconciliation of funds:						
Total funds brought forward	172,987	2,777	175,764	221,055	33,416	254,470
Total funds carried forward	146,987	1,177	148,164	172,987	2,777	175,764

The results for the year derive from continuing activities, and there are no other gains or losses other than those shown above.

Balance Sheet

Balance Sheet as at 31 March 2018

	Total Funds 31-Mar-18 £	Total Funds 31-Mar-17 £	Notes
Fixed assets:			
Tangible assets	18,328	10,052	
	18,328	10,052	10
Current assets:			
Debtors and prepayments	5,142	35,434	5
Investments	0	135,820	6
Cash at bank and in hand	160,561	21,321	7
	165,703	192,575	
Current liabilities:			
Sundry creditors and accruals	35,867	26,863	8
	35,867	26,863	
Net assets (Total assets less liabilities)	148,164	175,764	
The funds of the charity:			
Unrestricted funds	146,987	172,987	
Restricted funds	1,177	2,777	
	148,164	175,764	

Trustee statements required by the Companies Act 2006 for the year ended 31 March 2018

In approving these financial statements as trustees of the company we hereby confirm:

- (a) That for the year stated above the company was entitled to the exemption conferred by section 477 of the Companies Act 2006;
- (b) That no notice has been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 March 2018.
- (c) That we acknowledge our responsibilities for:
 - (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Companies Act 2006, and
 - (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss

for the year then ended in accordance with the requirements of sections 394 and 395, and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable the company.

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard 102.

The financial statements were approved by the board on 21 November 2018 and signed on its behalf by:



Chairman

Date: 21 November 2018

Statement of Cash Flows

Statement of Cash Flows for the 12 month period to 31st March 2018

	Total Funds 31-Mar-18 £	Total Funds 31-Mar-17 £	Notes
Cash flows from operating activities			
Net movement in funds for the year	-27,600	-78,707	
Adjustment to cash flows from non-cash items:			
Depreciation and amortisation	11,723	5,025	
(Gains)/losses on investments	10	-6,343	
(Increase)/decrease in debtors	30,292	10,937	
Increase/(decrease) in creditors	9,004	-104,655	
Net cash flows provided by (used in) operating activities	23,429	-173,743	
Cash flows from investing activities			
Interest income	0	0	
Purchase of furniture, fittings and equipment	-19,999	0	
Proceeds of sale of investments	135,810	75,000	
Purchase of investments	0	0	
Net cash flows provided by (used in) investing activities	115,811	75,000	
Net change in cash and cash equivalents	139,240	-98,743	
Cash and cash equivalents at the beginning of the reporting period	21,321	120,064	
Cash and cash equivalents at the end of the reporting period	160,561	21,321	7

Income

Income for the Year Ended 31 March 2018

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-18 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-17 £
Local authority and parish grants and contracts (core funding)						
East Hampshire District Council	186,000		186,000	206,000		206,000
Alton Town Council	4,000		4,000	10,800		10,800
Petersfield Town Council	12,000		12,000	12,000		12,000
Bramshott and Liphook Parish Council	4,355		4,355	4,000		4,000
Hordean Parish Council				2,000		2,000
Whitehill & Bordon	11,000		11,000	9,500		9,500
Headley Parish Council	2,800		2,800	2,800		2,800
Liss Parish Council	3,600		3,600	3,600		3,600
Other parish councils	2,300		2,300	3,825		3,825
	226,055	0	226,055	254,525	0	254,525
Other grants						
Local charities (charitable client support)		1,450	1,450		500	500
CitA/CitAH	10,062		10,062	15,121	12,000	27,121
Other	17,500	2,500	20,000		370	370
	27,562	3,950	31,512	15,121	12,870	27,991
Other income						
Donations	4,287	155	4,442	5,499	924	6,423
Donation (maintenance of Petersfield & Alton advice service)	20,000		20,000	10,000		10,000
Investment income	379		379	8,356		8,356
Other income	12,082		12,082	12,502		12,502
Other income (bank interest/debt relief orders)	269		269	419		419
	37,017	155	37,172	36,776	924	37,700
Total income	290,634	4,105	294,739	306,422	13,794	320,216

Where grants are received in advance, for a specified period, the funds are deferred and recognised in the period to which they relate. Where funds are due but have not yet been received, they are accrued in debtors and recognised in the period to which they relate.

Our new 2 year advice service contract with East Hants District Council started in October 2017. We sought advice from HMRC regarding the VAT treatment for this contract and were advised that it will still be deemed to be treated as outside the scope of VAT treatment as a freely given grant.

Donations for the maintenance of Petersfield and Alton advice services have been reclassified from restricted to unrestricted, designated reserves, as the maintenance of these offices is deemed to be a core function. The prior year income and expenditure has been restated to reflect this change, and there has been no change to the Total Funds brought forward as a result of this reclassification.

Expenditure

Expenditure on charitable activities for the Year Ended 31 March 2018

	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-18 £	Unrestricted Funds £	Restricted Funds £	Total Funds 31-Mar-17 £
Direct charitable activities:						
Salaries and employer's National Insurance	145,429	2,358	147,787	195,604	39,370	234,974
Pension costs (Defined contribution)	6,301	142	6,443	7,569	1,662	9,231
Training and recruitment	1,730		1,730	4,414	69	4,483
Travel and car parking	16,904		16,904	22,103	775	22,878
Telephone	16,305		16,305	12,804	865	13,669
Books, printing, stationery and postage	4,178		4,178	6,535	38	6,573
Citizens Advice subscriptions	5,781		5,781	6,392	0	6,392
Charitable client support		732	732	0	716	716
Other	4,788		4,788	6,248	44	6,292
	201,416	3,232	204,648	261,669	43,539	305,208
Support activities:						
Governance (trustee meeting costs and expenses)	751		751	870		870
Professional fees	11,292		11,292	12,266		12,266
General management	16,681		16,681	10,456		10,456
Insurance	1,408		1,408	-6,459		-6,459
Rent and rates	26,575		26,575	26,344		26,344
Utility costs	12,962		12,962	15,087		15,087
Property maintenance	2,387	38	2,425	2,775	834	3,609
Equipment costs	21,681	2,435	24,116	32,024	60	32,084
Depreciation/Profit or loss on disposal of fixed assets	11,723		11,723	5,025		5,025
Other	9,748		9,748	776		776
	115,208	2,473	117,681	99,164	894	100,058
Total expenditure	316,624	5,705	322,329	360,833	44,433	405,266

Costs are charged to funds directly wherever possible. All other costs are apportioned based on direct resource costs.

Notes to the Financial Statements

Notes to the financial statement for the year ending 31 March 2018

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

1.1 Basis of accounting

The financial statements are prepared under the historic cost convention and in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities Financial Reporting Standard 102 and the Companies Act 2006.

1.2 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of service provided by volunteers has not been included, but noted.
- Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.
- Grants, including for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

1.4 Fixed Assets

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost over its expected useful life, as follows:

- Computer Equipment – 3 years
- Fixtures, Fittings and Equipment – 3 years
- Leasehold Improvements – life of the lease or a shorter time if deemed more appropriate, for example, where there is an earlier break clause.

All depreciation is calculated on a straight line basis.

1.5 Defined contribution pension schemes

The pension costs charged in the financial statement represent the contribution payable by the charity during the year.

Notes to the Financial Statements

2. Net incoming/(outgoing) resources for the year	Year Ended 31-Mar-18 £	Year Ended 31-Mar-17 £
---	------------------------------	------------------------------

Net incoming/(outgoing) resources is stated after charging:

Independent examiners' remuneration	1,800	1,800
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3. Employees	Year Ended 31-Mar-18 £	Year Ended 31-Mar-17 £
--------------	------------------------------	------------------------------

Employment costs

Wages and salaries	158,365	238,302
Social security costs	4,820	6,781
Pension costs	7,124	9,231
Other costs	602	347
	170,911	254,661

Number of employees

The average number of employees (including the trustees) during the year, calculated on the basis of full time equivalents:

	6.50	10.8
--	------	------

Trustee Expenses and Remuneration

Trustee remuneration	0	0
Trustee expenses	0	95
	0	95

4. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

5. Debtors	Year Ended 31-Mar-18 £	Year Ended 31-Mar-17 £
Trade Debtors	1,281	0
Other debtors, prepayments & accrued income	3,861	35,434
	5,142	35,434

Notes to the Financial Statements

6. Current asset investments	Year Ended 31-Mar-18 £	Year Ended 31-Mar-17 £
COIF Charities Fixed Interest Fund	0	135,820
	0	135,820

7. Analysis of cash and cash equivalents	Year Ended 31-Mar-18 £	Year Ended 31-Mar-17 £
Cash at bank and in hand	15,544	19,378
Notice deposits (less than 3 months)	145,017	1,943
Overdraft facility repayable on demand	0	0
Total cash and cash equivalents	160,561	21,321

8. Creditors: amounts falling due within one year	Year Ended 31-Mar-18 £	Year Ended 31-Mar-17 £
Trade creditors	5,733	12,922
Other taxes and social security	2,235	2,879
Accruals and deferred income	27,899	11,062
	35,867	26,863

9. Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fund balances at 31 March 2018 as represented by:			
Tangible fixed assets	18,328		18,328
Current assets	165,193	510	165,703
Current liabilities	35,867		35,867
	147,654	510	148,164

Notes to the Financial Statements

10. Analysis of Movement of Fixed Assets

	Computer Equipment £	Fixtures, Fittings and Equipment £	Leasehold Improvement £	Total Fixed Assets £
Cost at the beginning of the year				
At 31st March 2017	23,807	20,557		44,364
Additions			19,999	19,999
Disposals	-10,470	-16,959		-27,429
At 31st March 2018	13,337	3,598	19,999	36,934
Depreciation and impairments				
At 31st March 2017	13,755	20,557		34,312
Disposals	-6,458	-16,959		-23,417
Depreciation	4,378		3,333	7,711
At 31st March 2018	11,675	3,598	3,333	18,606
Net Book Value				
At 31st March 2017	10,052	0	0	10,052
At 31st March 2018	1,662	0	16,666	18,328

Notes to the Financial Statements

11. Outline Summary of Fund Movements

	Fund Balances 01-Apr-17 £	Incoming Resources £	Resources Expended £	Transfers in Period £	Gains and Losses £	Fund Balances 31-Mar-18 £
Restricted Funds						
Revenue Grants and Donations						
Local Charities/donations	2,214	155	2,369			0
Local Charities (Client Support)	563	1,450	836			1,177
Access to Justice	0	2,500	2,500			0
	2,777	4,105	5,705	0	0	1,177
Unrestricted Funds						
Unrestricted Funds	157,809	290,634	316,624		0	131,819
Gains/losses on investment assets	15,178			0	-10	15,168
	172,987	290,634	316,624	0	-10	146,987
Total Funds	175,764	294,739	322,329	0	-10	148,164

12. Common basic financial instruments

Financial instrument	Measurement on initial recognition
Cash	Cash held
Debtors	Prepayments are valued at the amount prepaid. Debtors relating to accrued income are recognised when unconditionally due and reasonable assurance can be gained when they will be received.
Creditors	Creditors are recognised where the charity has incurred a liability to a third party and where that liability is known or can be estimated reliably.
Bank deposits	Bank deposits are call deposits and other short-term, highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change of value.
Investments	Income is recognised in the accounts when receivable

13. Custodian Trustee

No funds have been held as a custodian trustee on behalf of others during the period.

Independent Examiner's Report to the Trustees of Citizens Advice East Hampshire

I report on the accounts of the company for the year ended 31 March 2018 set out on pages 18 to 33

Respective responsibilities of Trustees and examiner

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145 (5) (b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of the independent examiner's statement

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 accounts present a "true and fair view" and the report is

limited to those matters set out in the statement below.

Independent examiner's statement

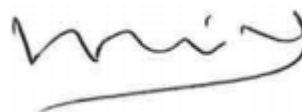
In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with Sections 386 and 387 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met; or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Chartered Accountant
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GU32 3JG

Date: 21 November 2018

Thank You to our Supporters

District and County Councils

East Hampshire District Council
Hampshire County Council
Hampshire Library Services

Town Councils

Alton Town Council
Bordon and Whitehill Town Council
Petersfield Town Council

Parish Councils

Beech Parish Council
Bentley Parish Council
Bramshott and Liphook Parish Council
East Meon Parish Council
Four Marks Parish Council
Greatham Parish Council
Harting Parish Council
Headley Parish Council
Liss Parish Council
Parochial Church Council of Froxfield with Privett
Shalden Parish Council
Worldham Parish Council

Central Government

Department of Business and Enterprise

Other organisations

Access to Justice Foundation
Citizens Advice
Healthwatch Hampshire
Citizens Advice Hampshire
Grayshott Housing Association
Citizens Advice Havant, Fareham, Portsmouth, Eastleigh, Winchester and Guildford
Alton Round Table/ Alton Rotary
Pensionwise
Alton, Woolmer, and Petersfield Lions
PASRIN and the Bordon Charity
Mascolo & Styles

Special Thanks

To the many individual and other donors, who gave generously this year. Without this financial support we would not continue to provide a full service to our community. Thanks also to the many individuals, local businesses and others who have helped us in different ways this year by supporting and donating their time, advice and resources to Citizens Advice East Hampshire.

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Charity number: 1129850