

REGISTERED COMPANY NUMBER: 5900656 (England and Wales)
REGISTERED CHARITY NUMBER: 1118080

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Tadley and District Citizens Advice
Bureau**

Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

**Tadley and District Citizens Advice
Bureau**

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

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**Tadley and District Citizens Advice
Bureau**

**Reference and Administrative Details
for the Year Ended 31 March 2023**

| | |
|----------------------------------|--|
| REGISTERED OFFICE | Franklin Avenue Tadley Hampshire RG26 4ET |
| REGISTERED COMPANY NUMBER | 5900656 (England and Wales) |
| REGISTERED CHARITY NUMBER | 1118080 |
| INDEPENDENT EXAMINER | Brewers Chartered Accountants Bourne House Queen Street Gomshall Surrey GU5 9LY |

**Tadley and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in 2015, the Companies Act 2006 and applicable UK accounting standards in preparing the annual report and financial statements of the organisation.

The Charity is a limited Company, limited by guarantee, and is governed by its Memorandum and Articles of Association. The Trustees confirm that they have had regard to the Charity Commission's public benefit guidance.

The following people were trustees during the year:

| | | |
|------------------------------|--|-------------------------------|
| Prof Antony (Tony) Downes | Chair | |
| Neil Michael Hughes | Vice Chair | Appointed on 02 November 2022 |
| Stephen Wayne Hodgson | Vice Chair | Up to 02 November 2022 |
| Katherine Jane Birkinshaw | Company Secretary | Resigned 21 June 2023 |
| Kevin Michael Rafferty | Treasurer | |
| Clr Janette Margaret Hewitt | Baughurst Parish Council representative | |
| Andrew Cobb | Basingstoke & Deane Borough Council representative | Resigned 02 November 2022 |
| Kerri Carruthers | Tadley Town Council representative | Resigned 13 March 2023 |
| Clr Josephine Barbara Slimin | | |
| Anna Mary Illingworth | | |
| Vanessa Coral May Richards | | |
| Nicholas Robert Edwards | | Resigned 20 April 2022 |
| Ian Stuart Gribben | | Appointed 02 November 2022 |
| Colin Clark Watson | | Resigned 18 January 2023 |
| Edward Alexander Jones | | Appointed 02 November 2022 |
| Neil Michael Hughes | | Appointed 02 November 2022 |

In Principle, Citizens Advice Tadley aims to follow the Turnbull report recommendations on length of service of trustees or non executive directors. As a consequence, there will be review of two long servicing trustees when they are next due for re-election.

The following people also attended meetings during the year:

Ex Officio Members

Rachel Campbell
Martin Heath
Clr Derek Mellor
Clare Hawkins

Role

Chief Officer
Staff Representative
Hampshire County Council Representative
Office Manager/Minute Secretary

OBJECTIVES AND ACTIVITIES

Objectives

The charity's objectives are to promote any charitable purpose for the benefit of the community in Tadley and the surrounding area, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness, and distress

Aims, Objectives, Strategies and Activities for the Year

CA Tadley seeks to provide the advice people need for the problems they face, and to improve the policies and practices that affect people's lives.

It provides free, independent, confidential, and impartial advice to everyone on their rights and responsibilities. We value diversity, promote equality and challenge discrimination.

The principal activity of CA Tadley remains the provision of advice for members of the public. This is provided through telephone, webchat, email, and face to face drop in and pre-arranged interviews

**Tadley and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2023**

OBJECTIVES AND ACTIVITIES

Opening Hours

Mon 10 am - 3.30 pm
Tues 10 am - 1.00 pm
Weds 10 am - 1.00 pm
Thurs 10 am - 3.30 pm
Fri 10 am - 1.00 pm

Specialist Advice is offered through:

- Relationship Advice: Rowberry Morris - alternate Wednesdays 10 am - 1 pm
- Employment Advice: Rowberry Morris -alternate Wednesdays 10 am - 1 pm

Projects

The aim of projects, which are supported by additional funding, is to build on the excellent work done by the core service. This enables CA Tadley to provide extra support and in-depth case work to the most vulnerable of our clients. To obtain the necessary funding to provide the additional services, applications were made to various local and national providers of community finance.

| | Days | Funded by |
|---|------------------------|---|
| Advice for people affected by cancer | Monday - Friday | Macmillan |
| Debt advice | Monday - Friday | Money & Pensions Service via CitA |
| Benefits advice for vulnerable clients and their carers including home visits | Monday | Turbary Allotment Charity Greenham Trust and Parish CouncilsTadley Town Council, Greenham Trust, Sovereign Housing Association, |
| Out of Hours Advice | Thursday | The Miss Lawrence Trust, Peter Baker Foundation, Aloolements for the Labouring Poor and Tadley Town Council |
| Benefits support and advice for clients with mental health issues | Thursday | Basingstoke Foodbank |
| Tadley Foodbank Outreach Clinic | Tuesday | Basingstoke & Deane Borough Council, Greenham Trust |
| Cost of Living Advice | Tuesday / Wednesday | The National Lottery Community Fund |
| Specialist debt and benefits advice | Tuesday / Wednesday | Councillors Grant and Tadley Town Council |
| Advice First Aid: training members of our community to provide advice first aid | Various | |

We monitor the needs of the community by comparing our clients to the community profile to ensure that those who need help with problems can access our service.

Recruitment is ongoing for volunteer advisers and admin support. Induction, training, and support are provided to meet individual needs to ensure that the necessary knowledge and skills are in place.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance, in advising the public and administering the charity. Volunteer roles include trustee; adviser; IT support; fundraising; research & campaigns, bookkeeping and admin support. Citizens Advice, based on our annual return, has valued the help of 31 volunteers at £173,799 in the current year.

**Tadley and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievements

We offer 25 hours of advice per week supported by a paid Chief Officer, Advice Services Manager, Office Manager, Recruitment & Development manager Administration Officer Advice Session Supervisor and some paid and volunteer.

In the year we helped 3,419 clients with 9,414 issues. 15,743 interactions were made either with or on behalf of clients, face-to-face, by phone, email or letter. The main enquiry issues were, in order: Benefits and Tax Credits (including Universal Credit), Utilities and Communications, Housing, Debt, Charitable Support and Foodbanks.

Financial outcomes, or money gained for clients, included benefits and pensions, back dated payments, and tribunal awards. This is a verified figure from clients who have kept us informed and the real total is likely to be much higher. We secured annualised gains of £2,265,619 on behalf of clients during the year (including Macmillan).

This year has seen 3 new volunteer assessors undergo the extensive Citizens Advice training programme. Other training was completed, as appropriate, in particular sessions on energy advice. All members of trustees, staff and volunteers undertook training in Data Protection.

Liaison meetings have taken place with a variety of local partners including Local Authorities and other voluntary agencies on topics such as carers and energy advice. We are also active members of the Hampshire Consortium of Citizens Advice.

In 2022/23 we submitted 100 separate items of evidence to our national Research and Campaigns unit about the effect of poor policies and practices in the Tadley area.

Quarterly Board Meetings have been held, attended by Trustees and observers. Committee meetings have been held in Compliance and Reporting, latterly Finance and Compliance, Strategy, Research and Campaigns, Staffing and Fundraising..

Public Benefit

The trustees have considered the guidance provided by the Charity Commission and its impact on the work of the charity.

Fundraising activities

Total fundraising income for the year was £3,046 (2022 £680). Fundraising expenditure incurred in fundraising activities during the year was £0 (2022 £0).

Factors Affecting the Achievement of Objectives

The charity is aware of the financial pressures experienced by its major funders and in view of this has taken active measures to seek additional sources of funding for its services.

FINANCIAL REVIEW

Principal funding sources

The Trustees extend their gratitude to Basingstoke and Deane Borough Council; Tadley Town Council; Greenham Trust and local Parishes who continued to support the core operating capacity of the charity. Additionally, project-specific funding was received from The National Lottery Community Fund; Allotments for the Labouring Poor; Turbary Allotment Charity; Citizens Advice; Citizens Advice Hampshire; Macmillan; Loddon Valley Lions and Basingstoke Foodbank.

**Tadley and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Financial Position

Incoming resources in the year were £203,002 (2022 £230,127) of this £52,574 (2022 £93,500) related to project restricted activities.

A deficit of £17,147 was made in the year (2022 surplus of £780). At 31 March 2023 total funds were £138,163 (2022 £155,310) of which £0 represented restricted funds (2022 £0).

Reserves Policy

CA Tadley is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. CA Tadley will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources possible. The financial position of CA Tadley is entirely dependent on the continued support of grant making bodies, in particular Basingstoke and Deane Borough Council.

The trustees' policy is to maintain about 3 months costs which would total £51,224, a closure cost of £12,000 in respect of redundancy pay and £16,393 for the lease totalling £79,617.

FUTURE PLANS

CA Tadley aims to continually improve access to its service and intends to extend its service to an even wider number of the community. This will be achieved by recruiting Cost of Living Outreach volunteers and extending opening hours. We aim to continue to offer telephone advice along with a face to face and email service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Tadley and District Citizens Advice Bureau is a registered charity and a company limited by guarantee. Tadley and District Citizens Advice Bureau is also known and referred to as CA Tadley. The maximum liability of each member is limited to £10. At 31 March 2023, the company had 8 individual members and 6 organisations (2022 - 8 and 6).

CA Tadley is governed by its Memorandum and Articles of Association as adopted in 2017.

Recruitment and appointment of new trustees

Trustees, who are also Directors of the Company, are elected from the local community. Appointment of new Trustees is undertaken by the Trustee Board as and when required and notified to Companies House by the Company Secretary.

Under the Memorandum and Articles of Association as adopted in October 2017, the number of Trustees shall be a minimum of 3 and a maximum of 15. Trustees may be elected at the AGM and shall hold office from the conclusion of that meeting. Co-opted Trustees can be appointed at a meeting of the Trustee Board and may serve for a maximum of 3 years and then must be elected at the next AGM. The Officers of the Charity are elected by the fellow members of the Trustee Board.

**Tadley and District Citizens Advice
Bureau**

**Report of the Trustees
for the Year Ended 31 March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

CA Tadley is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of CA Tadley and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public. The members of the Trustee Board consist of:

1. Elected Members
2. Representatives of member organisation who are appointed by the bodies they represent and who decide to become trustees/Directors.
3. Co-opted trustees who are appointed by the Trustee Board

Also in attendance are: staff members who are elected by their fellow volunteer advisers and the Chief Officer, the Joint Liaison Officer (by invitation when appropriate), and the Office Manager.

Induction and training of new trustees

Newly appointed Trustees are provided with a comprehensive induction to CA Tadley through the provision of training courses and mentoring by established trustees.

Related parties

CA Tadley is 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 progress against these standards. Operating policies are independently determined by the Trustee Board of CA Tadley to fulfil its charitable objects and comply with the national membership requirements. CA Tadley is also a member of the Hampshire Consortium of Citizens Advice.

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

**Report of the Trustees
for the Year Ended 31 March 2023**

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently.
- b) observe the methods and principles in the Charities SORP.
- c) make judgments and accounting estimates that are reasonable and prudent.
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

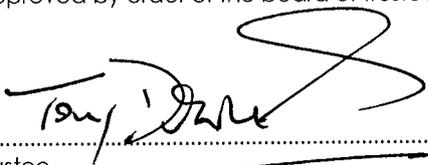
The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 9 Nov 2023 and signed on its behalf by:


.....
Trustee

**Independent Examiner's Report to the Trustees of
Tadley and District Citizens Advice
Bureau**

Independent examiner's report to the trustees of Tadley and District Citizens Advice Bureau ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

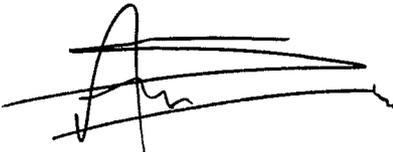
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr. A. Skilton, ACA

Brewers Chartered Accountants
Bourne House
Queen Street
Gomshall
Surrey
GU5 9LY

Date: 9th November 2023

**Tadley and District Citizens Advice
Bureau**

**Statement of Financial Activities
for the Year Ended 31 March 2023**

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.23 Total funds £ | 31.3.22 Total funds £ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 4,639 | - | 4,639 | 1,458 |
| Charitable activities | | | | | |
| Grants | | 142,427 | 52,574 | 195,001 | 227,973 |
| Other trading activities | 2 | 3,046 | - | 3,046 | 680 |
| Investment income | 3 | 321 | - | 321 | 16 |
| Total | | <u>150,433</u> | <u>52,574</u> | <u>203,007</u> | <u>230,127</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Support costs | | 157,049 | 57,734 | 214,783 | 223,468 |
| Governance | | 5,371 | - | 5,371 | 5,879 |
| Total | | <u>162,420</u> | <u>57,734</u> | <u>220,154</u> | <u>229,347</u> |
| NET INCOME/(EXPENDITURE) | | (11,987) | (5,160) | (17,147) | 780 |
| Transfers between funds | 11 | (5,160) | 5,160 | - | - |
| Net movement in funds | | <u>(17,147)</u> | <u>-</u> | <u>(17,147)</u> | <u>780</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 155,310 | - | 155,310 | 154,530 |
| TOTAL FUNDS CARRIED FORWARD | | <u>138,163</u> | <u>-</u> | <u>138,163</u> | <u>155,310</u> |

The notes form part of these financial statements

**Tadley and District Citizens Advice
Bureau**

**Balance Sheet
31 March 2023**

| | Notes | Unrestricted funds £ | Restricted funds £ | 31.3.23 Total funds £ | 31.3.22 Total funds £ |
|--|-------|----------------------------|--------------------------|--|--------------------------------|
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 9,043 | - | 9,043 | 8,314 |
| Cash at bank | | 193,007 | - | 193,007 | 174,259 |
| | | 202,050 | - | 202,050 | 182,573 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | (63,887) | - | (63,887) | (27,263) |
| NET CURRENT ASSETS | | 138,163 | - | 138,163 | 155,310 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 138,163 | - | 138,163 | 155,310 |
| NET ASSETS | | 138,163 | - | 138,163 | 155,310 |
| FUNDS | | | | | |
| Unrestricted funds | 11 | | | 138,163 | 155,310 |
| TOTAL FUNDS | | | | 138,163 | 155,310 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

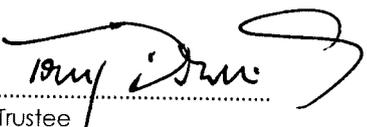
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9. No. 1. 2023 and were signed on its behalf by:


Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and Companies Act 2006.

CA Tadley meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless stated in the relevant accounting policy note.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors

Debtors are recognised at the settlement amount due after any trade discount offered.

Creditors

Creditors are recognized 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 are normally recognized at their settlement amount after allowing for any trade discount due.

Restricted funds

Income received for the restricted purposes is included in separate restricted funds against which appropriate expenditure is allocated.

Pension

A stakeholder pension scheme is available.

Leases

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Rental costs under operating leases are charged to the statement of financial activities in equal amounts over the period of the leases. The charity has taken out a lease which terminates on December 31st, 2027. Currently, the majority of this rent is covered by an amount of grant received from the landlord.

Irrecoverable VAT

The charity is not VAT registered and therefore does not charge or reclaim any VAT.

Description of expenditure

Expenditure previously categorised as expenditure on Raising funds has been classified in the current year as expenditure on Charitable activities, to better reflect the nature of the expenditure. Comparative figures have been adjusted accordingly.

2. OTHER TRADING ACTIVITIES

| | 31.3.23 | 31.3.22 |
|--------------------|-------------------|-------------------|
| | £ | £ |
| Fundraising events | 3,046 | 680 |
| | <u> </u> | <u> </u> |

3. INVESTMENT INCOME

| | 31.3.23 | 31.3.22 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Deposit account interest | 321 | 16 |
| | <u> </u> | <u> </u> |

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.3.23 | 31.3.22 |
|------------------------|-------------------|-------------------|
| | £ | £ |
| Other operating leases | 15,256 | 14,558 |
| | <u> </u> | <u> </u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

| | 31.3.23 | 31.3.22 |
|--------------------|-------------------|-------------------|
| | £ | £ |
| Trustees' expenses | 206 | - |
| | <u> </u> | <u> </u> |

CA Tadley paid £1,609 (2022 £1,426) in the year ended 31 March 2023 for various insurance services.

There were no related party transactions in the period.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | | |
|-----------------------|----------------|-----------|
| | 31.3.23 | 31.3.22 |
| Charitable activities | <u>10</u> | <u>11</u> |

No employees received emoluments in excess of £60,000.

The Key Management Personnel of CA Tadley comprise of the Trustees, the Chief Officer, and the Senior management team. Total amounts paid in respect of the Key Management Personnel comprise of £38,419 (2022: £32,616).

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted funds £ | Restricted funds £ | Total funds £ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 1,457 | 1 | 1,458 |
| Charitable activities | | | |
| Grants | 134,473 | 93,500 | 227,973 |
| Other trading activities | 680 | - | 680 |
| Investment income | 16 | - | 16 |
| Total | <u>136,626</u> | <u>93,501</u> | <u>230,127</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Support costs | 125,129 | 98,339 | 223,468 |
| Governance | 5,879 | - | 5,879 |
| Total | <u>131,008</u> | <u>98,339</u> | <u>229,347</u> |
| NET INCOME/(EXPENDITURE) | 5,618 | (4,838) | 780 |
| Transfers between funds | (101) | 101 | - |
| Net movement in funds | 5,517 | (4,737) | 780 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 149,791 | 4,739 | 154,530 |
| TOTAL FUNDS CARRIED FORWARD | <u>155,308</u> | <u>2</u> | <u>155,310</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. PURPOSES OF RESTRICTED FUNDS

Macmillan

Funding provided by Citizens Advice Hampshire to provide advice for cancer sufferers and their carers offering hospital and hospice outreach appointments and home visits. This service is available to clients living or being treated in Hampshire.

Out of Hours Service

The aim of this project is to increase access for people, particularly those who work full-time and/or have caring responsibilities. This project has been funded by multiple donors including Stratfield Mortimer Parish Council, Greenham Trust and other local parish councils.

Foodbank Outreach

A fund to provide support to people making use of the local foodbank.

Help to Claim

A fund from central government, through CiTA to help people assess their eligibility for Universal Credit and to support them in making their first claim.

MaPS Debt Advice

Funded by the Money & Pensions Service, this project employs a full-time debt adviser to work with clients experiencing debt problems.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.23 | 31.3.22 |
|--------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and accrued income | <u>9,043</u> | <u>8,314</u> |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.23 | 31.3.22 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Social security and other taxes | 2,897 | 3,417 |
| Other creditors | (1) | (1) |
| Accruals and deferred income | <u>60,991</u> | <u>23,847</u> |
| | <u>63,887</u> | <u>27,263</u> |

Deferred Income relates to Unrestricted Funds received in 2022/23 for Projects from 1st April 2023 (£9,957 Mental Health Project, £1,761 Out of Hours Project, £8,333 Benefit and Debt Caseworker Project, £8,548 Community Care Project project, £15,936 Cost of living, £13,750 Extended Opening Hours Project).

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS

| | At 1.4.22 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 155,310 | (780) | (16,367) | 138,163 |
| CC | - | (4,053) | 4,053 | - |
| MENTAL HEALTH | - | (1,501) | 1,501 | - |
| OUT OF HOURS | - | (804) | 804 | - |
| Advice First Aid | - | (579) | 579 | - |
| Energy Advisor | - | (4,270) | 4,270 | - |
| | <u>155,310</u> | <u>(11,987)</u> | <u>(5,160)</u> | <u>138,163</u> |
| Restricted funds | | | | |
| MM | - | (10,975) | 10,975 | - |
| F/BANK | - | (643) | 643 | - |
| MAPS | - | 6,458 | (6,458) | - |
| | <u>-</u> | <u>(5,160)</u> | <u>5,160</u> | <u>-</u> |
| TOTAL FUNDS | <u>155,310</u> | <u>(17,147)</u> | <u>-</u> | <u>138,163</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 150,430 | (151,210) | (780) |
| CC | - | (4,053) | (4,053) |
| MENTAL HEALTH | 1 | (1,502) | (1,501) |
| OUT OF HOURS | 1 | (805) | (804) |
| Advice First Aid | - | (579) | (579) |
| Energy Advisor | 1 | (4,271) | (4,270) |
| | <u>150,433</u> | <u>(162,420)</u> | <u>(11,987)</u> |
| Restricted funds | | | |
| Restricted Fund | 1 | (1) | - |
| MM | 33,743 | (44,718) | (10,975) |
| F/BANK | 2,146 | (2,789) | (643) |
| MAPS | 16,684 | (10,226) | 6,458 |
| | <u>52,574</u> | <u>(57,734)</u> | <u>(5,160)</u> |
| TOTAL FUNDS | <u>203,007</u> | <u>(220,154)</u> | <u>(17,147)</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.21 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.22 £ |
|-------------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 149,791 | 11,585 | (8,970) | 152,406 |
| CC | - | (917) | 917 | - |
| MENTAL HEALTH OUT OF HOURS | - | (1,869) | 4,421 | 2,552 |
| | - | (3,179) | 3,531 | 352 |
| | <u>149,791</u> | <u>5,620</u> | <u>(101)</u> | <u>155,310</u> |
| Restricted funds | | | | |
| MM | 2,668 | (5,095) | 2,427 | - |
| HTC | - | 4,430 | (4,430) | - |
| F/BANK | - | (588) | 588 | - |
| MAPS | 2,071 | (3,587) | 1,516 | - |
| | <u>4,739</u> | <u>(4,840)</u> | <u>101</u> | <u>-</u> |
| TOTAL FUNDS | <u>154,530</u> | <u>780</u> | <u>-</u> | <u>155,310</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|-------------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 122,628 | (111,043) | 11,585 |
| CC | 7,998 | (8,915) | (917) |
| MENTAL HEALTH OUT OF HOURS | 4,241 | (6,110) | (1,869) |
| | 1,760 | (4,939) | (3,179) |
| | <u>136,627</u> | <u>(131,007)</u> | <u>5,620</u> |
| Restricted funds | | | |
| MM | 30,932 | (36,027) | (5,095) |
| HTC | 25,613 | (21,183) | 4,430 |
| F/BANK | 1,610 | (2,198) | (588) |
| MAPS | 35,345 | (38,932) | (3,587) |
| | <u>93,500</u> | <u>(98,340)</u> | <u>(4,840)</u> |
| TOTAL FUNDS | <u>230,127</u> | <u>(229,347)</u> | <u>780</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.21 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| Unrestricted funds | | | | |
| General fund | 149,791 | 10,805 | (25,337) | 135,259 |
| CC | - | (4,970) | 4,970 | - |
| MENTAL HEALTH | - | (3,370) | 5,922 | 2,552 |
| OUT OF HOURS | - | (3,983) | 4,335 | 352 |
| Advice First Aid | - | (579) | 579 | - |
| Energy Advisor | - | (4,270) | 4,270 | - |
| | <u>149,791</u> | <u>(6,367)</u> | <u>(5,261)</u> | <u>138,163</u> |
| Restricted funds | | | | |
| MM | 2,668 | (16,070) | 13,402 | - |
| HTC | - | 4,430 | (4,430) | - |
| F/BANK | - | (1,231) | 1,231 | - |
| MAPS | 2,071 | 2,871 | (4,942) | - |
| | <u>4,739</u> | <u>(10,000)</u> | <u>5,261</u> | <u>-</u> |
| TOTAL FUNDS | <u>154,530</u> | <u>(16,367)</u> | <u>-</u> | <u>138,163</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 273,058 | (262,253) | 10,805 |
| CC | 7,998 | (12,968) | (4,970) |
| MENTAL HEALTH | 4,242 | (7,612) | (3,370) |
| OUT OF HOURS | 1,761 | (5,744) | (3,983) |
| Advice First Aid | - | (579) | (579) |
| Energy Advisor | 1 | (4,271) | (4,270) |
| | <u>287,060</u> | <u>(293,427)</u> | <u>(6,367)</u> |
| Restricted funds | | | |
| Restricted Fund | 1 | (1) | - |
| MM | 64,675 | (80,745) | (16,070) |
| HTC | 25,613 | (21,183) | 4,430 |
| F/BANK | 3,756 | (4,987) | (1,231) |
| MAPS | 52,029 | (49,158) | 2,871 |
| | <u>146,074</u> | <u>(156,074)</u> | <u>(10,000)</u> |
| TOTAL FUNDS | <u>433,134</u> | <u>(449,501)</u> | <u>(16,367)</u> |

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

13. RESERVES POLICY

CA Tadley is required to ensure that free monies is available in each financial year to meet any reasonably foreseeable contingency.

As per the trustees report, CA Tadley has a reserve policy totalling £79,617. This leaves a total of £58,546 uncommitted reserves at the year-end.