

**Charity registration number 1039776**

**Company registration number 02946921 (England and Wales)**

**CITIZENS ADVICE SOLENT EAST**  
**(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mr S Nienaltowski Mr A I Cullen Ms M Wade Ms S T Dhana Mr T A Little Mr P B Brook Mr R Sweatman Mr A Christie Ms L Small Mr R Bosshardt Mr J R Mackay Mr C J H Nicholas	(Appointed 21 October 2024) (Appointed 1 December 2024) (Appointed 1 January 2025) (Appointed 1 January 2025) (Appointed 21 August 2025) (Appointed 21 August 2025)
<b>Charity number</b>	1039776	
<b>Company number</b>	02946921	
<b>Registered office</b>	Units 2-3 Ark Royal House Winston Churchill Avenue Portsmouth Hampshire PO1 2GF	
<b>Auditor</b>	Sumer Audit Piper House 4 Dukes Court Bognor Road Chichester West Sussex PO19 8FX	
<b>Bankers</b>	National Westminster Bank Plc First floor Bay House North Harbour Business Park Portsmouth Hants PO6 4RS	
<b>Solicitors</b>	Bates Wells & Braithwaite Cheapside House 138 Cheapside London EC2V 6BB	

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# **CITIZENS ADVICE SOLENT EAST (FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, present their report together with the financial statements of the Charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 2019)".

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by our local Citizens Advice during the year. The Trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

Following the merger with Citizens Advice Havant on 1 October 2024 and that with Citizens Advice Gosport on 1 July 2025 the three branches of Citizens Advice Solent East operate locally under the names of Citizens Advice Gosport, Havant and Portsmouth.

## **Objectives and activities**

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

Our service is designed to work for a range of needs, including those with the most complex problems to those that are small, but equally important to that individual. We do so for the benefit of the communities of Gosport, Havant and Portsmouth and the surrounding areas, recognising that diversity, equality and inclusion are at the core of our objectives.

All members of Citizens Advice network share the same aims:

- To provide the advice people need for the problems they face
- To improve the policies and practices that affect people's lives

## **Contribution of volunteers**

We receive help and support in the form of volunteers who provide advice, information and guidance to clients, but also contribute to various other aspects of administering the charity. In 2024/25 CASE benefited from 98 volunteers many of whom joined CASE on the merger with CAH. On average they contributed 6 hours a week and the annual value of these volunteers is estimated at £385,258. Our continual investment in volunteer development ensures our clients receive quality advice and support. It also has tangible benefits for volunteers and wider society, through happier, healthier and more productive citizens. This is an additional benefit to society, through the way Citizens Advice delivers its service. The main financial arguments cover the public value created through enabling local network volunteers to:

- Move into work through the experience and confidence gained during their time at a local Citizens Advice.
- Develop skills that can lead to better salaries and employment prospects.
- Better manage mental health conditions, such as depression.
- Improve self-esteem, reduce isolation and increased ability to get on.
- Improve community relationships, through increased community trust and promote a sense of belonging by working with local people.

# **CITIZENS ADVICE SOLENT EAST (FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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## **Achievements and performance**

In 2024/25, we helped over 21,000 clients and obtained £8.8m of financial gains for them.

### **A Successful Integration and Foundation for Growth**

The past year has truly been one of transformational change and successful integration for our organisation. On 1 October 2024, Citizens Advice Portsmouth acquired Citizens Advice Havant, culminating in the creation of Citizens Advice Solent East (CASE). This strategic move has proven to be a resounding success, not only strengthening our operational resilience but also blending the complementary strengths of both former organisations, Havant's position in both their general services delivery and their "Work Out Your Money" project, with Portsmouth's staff expertise and business capacity. CASE is now a robust, unified entity, continuing to serve our clients locally under the established trading names of 'Citizens Advice Havant' and 'Citizens Advice Portsmouth' while benefiting from shared resources and a wider pool of talent.

Next Steps: Expanding Our Reach Across Solent East.

With the integration successfully completed, we focused on the next phase of our strategy to grow and widen our service provision to the local community. We acquired Citizens Advice Gosport (CAG) on 1 July 2025. This planned expansion represents a strategic step toward creating an even more comprehensive and resilient advice service across the entire Solent East region. By uniting these three dedicated teams, CASE is committed to ensuring high-quality, sustainable advice is accessible to more people, reinforcing our core mission in a challenging economic and funding environment.

### **Factors affecting the achievement of objectives**

Funding pressures remain acute. Local authority budgets continue to be constrained, and some of our major contracts have finite terms. We are therefore maintaining a strong focus on diversifying income and increasing unrestricted funding to ensure long-term stability.

Demand for advice continues to grow and often involves complex, inter-related issues. We remain committed to ensuring that no one is turned away, recognising that access to timely, high-quality advice is critical for preventing detriment and upholding our reputation as a trusted and quality-marked generalist advice service.

Our progress would not have been possible without the exceptional commitment of our staff, volunteers, trustees, and leadership team, who have guided the organisation through a period of significant change while remaining focused on our clients.

## **Financial review**

### Financial position

The trustees report incoming resources for the year of £1,871,323 (2024: £1,445,044). Of this £1,675,049 (2024: £1,343,073) related to project restricted activities. The charity does not carry out any significant public fundraising activities.

Net incoming resources in the year amounted to £43,457 (2024: £105,707). At 31 March 2025 reserves were £495,745 (2024: £452,288) of which £93,280 (2024: £91,147) represented restricted funds.

### Reserves policy

Prior to the acquisition of Citizens Advice Havant, it was the policy of the charity to have unrestricted funds which are not represented by fixed assets or have not been designated for specific use at a level equivalent to between 3-6 months expenditure being approximately £450k to £900k.

The unrestricted reserves at 31 March 2025 stood at £402,465 (2024: £361,141)

With the acquisition of Citizens Advice Havant in 2024/25 the charity has diversified its income sources and this diversification has increased in 2025/26 with the acquisition of Citizens Advice Gosport. The trustees consider that a policy more reflective of the specific risks faced by the charity is now more appropriate

# **CITIZENS ADVICE SOLENT EAST (FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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## **Future plans**

Looking ahead to 2025/26, our priorities are to:

- Consolidate the benefits of the Havant-Portsmouth merger, embedding shared systems, culture, and ways of working to improve efficiency and service quality.
- Diversify and grow our funding base, with a particular focus on expanding unrestricted income to increase flexibility and resilience. This includes developing new fundraising initiatives and progressing the launch of a second social enterprise.
- Maintain service quality and access for clients during the transition period, with a focus on reaching vulnerable groups and those experiencing digital exclusion.

## **Structure, Governance and Management**

### Governing document

The charity is a company limited by guarantee and was formed on 8 July 1994. It is governed by its Memorandum and Articles of Association as amended on 5 November 2002, 4 November 2011, 28 May 2025 and 20 November 2025.

### Trustees

Trustees are elected from the membership of the charity. Members wishing to stand as Trustees are nominated by an existing Trustee and names are put forward at the Annual General Meeting for election. The maximum number of Trustees shall be 15 and the minimum shall be 4, being either:

- a) elected at the Annual General Meeting and who shall hold office from the conclusion of that meeting;  
Or  
b) Co-opted by the Trustee Board.

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Nienaltowski	
Miss L J Burton	(Resigned 21 October 2024)
Mr A I Cullen	
Mr R J Emmerson	(Resigned 21 October 2024)
Mr K Richardson	(Resigned 21 October 2024)
Mr R N I Townsend	(Resigned 19 February 2025)
Ms M Wade	
Ms S T Dhana	
Mr T A Little	
Mr A Gilbert	(Resigned 5 September 2024)
Mr P B Brook	
Mr R Sweatman	(Appointed 21 October 2024)
Mr A Gill	(Appointed 21 October 2024 and resigned 23 April 2025)
Ms T Stakes	(Appointed 21 October 2024 and resigned 22 October 2024)
Mr A Christie	(Appointed 1 December 2024)
Ms L Small	(Appointed 1 January 2025)
Mr R Bosshardt	(Appointed 1 January 2025)
Mr J R Mackay	(Appointed 21 August 2025)
Mr C J H Nicholas	(Appointed 21 August 2025)

# **CITIZENS ADVICE SOLENT EAST (FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH) TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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## Membership

In addition to Trustees, the Charity may admit into membership:

- a) individuals (over the age of 18 years) who are interested in furthering the work of the Charity and who are not paid or volunteer workers of the Charity; and
- b) any body corporate or unincorporated association which is interested in furthering the Charity's work and is admitted to membership by the Trustees (any such body being called a "member organisation").

The Trustee Board may establish criteria for membership and make regulations governing the admission of members.

## Organisation structure

Overall control of the charity rests with the Trustee board, with a Chair, Vice-Chair and Treasurer as officers. Trustees meet as a minimum 4 times a year (quarterly) but review and meet as required with additional meetings organised in accordance with the company articles. The Trustees delegate day-to-day organisational management to the Chief Officer, Sandy Bramley. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

## Related parties

Citizens Advice Solent East is an independent charity that is a member of Citizens Advice (trading 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 Citizens advice Solent East in order to fulfil its charitable objects and comply with the national membership requirements.

The Charity operates from its head office at Ark Royal House and locations in Gosport and Havant.

## Risk Management and Strategic Resilience

The trustees have developed a framework with defined risk appetites aligned to the Charity Commissions 'Charities and risk management' guidance.

The primary operational and financial risks for Citizens Advice Solent East (CASE) remain tied to the funding environment for key services, notably those related to the Department for Work and Pensions (DWP) such as Help to Claim and Money Advice. While these contracts often carry 12 or 18-month terms—the standard way the DWP operates—we do not view this as a high risk.

This positive assessment is based on our successful strategy of service diversification, with our current portfolio comprising of around 20 grant contracts from 14 different funders, of which DWP contracts are still a major part, but we are diluting that dependence on the DWP due to the acquisition of Citizens Advice Gosport and Havant and the growth of other contracts.

This strategic approach is now significantly strengthened by our increased geographic coverage, which positions us optimally to secure larger, more regional contracts going forward.

To ensure continuous vigilance, the Trustee Board has dedicated increased focus on Risk and Grant Funding at every trustee meeting and continuously reviewing mitigation plans.

Building on this momentum, in 2025 we have established a dedicated Governance Risk & Compliance committee. This allows for crucial processes around risk assessment and governance to be further deepened, meeting outside the normal quarterly board timetable.

Finally, CASE continues to actively respond to the broader risks associated with societal challenges, most notably the increasing client need in respect to debt and mental health concerns, through direct, high-quality advice and collaborative partnership work across the Solent East region.

## **Auditor**

In accordance with the company's articles, a resolution proposing that Sumer Audit be reappointed as auditor of the company will be put at a General Meeting.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

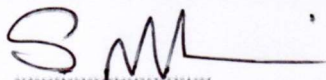
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**Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.



Mr S Nienaltowski

Chair

Date:

23/1/2026

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees, who are also the directors of Citizens Advice Solent East for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

# **CITIZENS ADVICE SOLENT EAST (FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH) INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE SOLENT EAST**

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## **Opinion**

We have audited the financial statements of Citizens Advice Solent East (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF CITIZENS ADVICE SOLENT EAST**

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**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management, about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Reading correspondence with regulators;
- Challenging assumptions and judgements made by management in their significant accounting estimates, including defined benefit pension scheme valuations; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- Obtaining an understanding of the legal and regulatory framework that the charitable company operates in, focusing on those laws and regulations that had a direct effect on the financial statements and operations;
- Obtaining an understanding of the charitable company's policies and procedures on fraud risks, including knowledge of any actual, suspected or alleged fraud; and
- Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud through our knowledge and understanding of the company and our sector-specific experience.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charitable company for fraud. We are also required to perform specific procedures to respond to the risk of management override. As a result of performing the above, we identified the following areas as those most likely to have an impact on the financial statements: compliance with the UK Companies Act and Charities Act.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE TRUSTEES OF CITIZENS ADVICE SOLENT EAST**

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In addition to the above, our procedures to respond to risks identified included the following:

- Making enquiries of management about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of the board and senior management;
- Challenging assumptions and judgements made by management in their significant accounting estimates; and
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness.

Due to the inherent limitations of an audit, there is an unavoidable risk that some material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). For instance, the further removed non-compliance is from the events and transactions reflected in the financial statements, the less likely the auditor is to become aware of it or to recognise the non-compliance.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Robin Evans BA FCA CTA DChA (Senior Statutory Auditor)**  
for and on behalf of Sumer Audit

*26/01/2026*

**Chartered Accountants  
Statutory Auditor**

Piper House  
4 Dukes Court  
Bognor Road  
Chichester  
West Sussex  
PO19 8FX

**Sumer Audit is the trading name of Sumer Auditco Limited**

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	40,969	400	41,369	9,222	-	9,222
Charitable activities	4	113,807	1,674,649	1,788,456	84,237	1,343,073	1,427,310
Investments	5	14,807	-	14,807	8,382	-	8,382
Other income	6	26,691	-	26,691	130	-	130
<b>Total income</b>		<b>196,274</b>	<b>1,675,049</b>	<b>1,871,323</b>	<b>101,971</b>	<b>1,343,073</b>	<b>1,445,044</b>
<b>Expenditure on:</b>							
Charitable activities	7	122,288	1,665,101	1,787,389	14,668	1,324,669	1,339,337
Other expenditure	12	20,000	20,477	40,477	-	-	-
<b>Total expenditure</b>		<b>142,288</b>	<b>1,685,578</b>	<b>1,827,866</b>	<b>14,668</b>	<b>1,324,669</b>	<b>1,339,337</b>
<b>Net income/(expenditure)</b>		<b>53,986</b>	<b>(10,529)</b>	<b>43,457</b>	<b>87,303</b>	<b>18,404</b>	<b>105,707</b>
Transfers between funds		(12,662)	12,662	-	(3,507)	3,507	-
<b>Net movement in funds</b>		<b>41,324</b>	<b>2,133</b>	<b>43,457</b>	<b>83,796</b>	<b>21,911</b>	<b>105,707</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		361,141	91,147	452,288	277,345	69,236	346,581
<b>Fund balances at 31 March 2025</b>		<b>402,465</b>	<b>93,280</b>	<b>495,745</b>	<b>361,141</b>	<b>91,147</b>	<b>452,288</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
BALANCE SHEET**

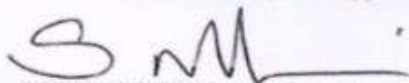
**AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	14		3,426		25,046
<b>Current assets</b>					
Debtors	15	108,934		78,582	
Cash at bank and in hand		505,906		397,221	
		<u>614,840</u>		<u>475,803</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>122,521</u>		<u>48,561</u>	
Net current assets			492,319		427,242
<b>Total assets less current liabilities</b>			<u>495,745</u>		<u>452,288</u>
<b>The funds of the charity</b>					
Restricted income funds	18		93,280		91,147
Unrestricted funds			402,465		361,141
			<u>495,745</u>		<u>452,288</u>

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

The financial statements were approved by the trustees on

23/01/2026



Mr S Nienaltowski  
Trustee

Company registration number 02946921 (England and Wales)

**CITIZENS ADVICE SOLENT EAST**  
**(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		78,028		56,370
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,650)		(28,119)	
Investment income received		14,807		8,382	
<b>Net cash generated from/(used in) investing activities</b>			13,157		(19,737)
<b>Financing activities</b>					
Proceeds from borrowings		35,000		-	
Repayment of borrowings		(17,500)		(6,000)	
<b>Net cash generated from/(used in) financing activities</b>			17,500		(6,000)
<b>Net increase in cash and cash equivalents</b>			108,685		30,633
Cash and cash equivalents at beginning of year			397,221		366,588
<b>Cash and cash equivalents at end of year</b>			505,906		397,221

# **CITIZENS ADVICE SOLENT EAST (FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH) NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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## **1 Accounting policies**

### **Charity information**

Citizens Advice Solent East is a private company limited by guarantee incorporated in England and Wales. The registered office is Units 2-3, Ark Royal House, Winston Churchill Avenue, Hampshire, Portsmouth, PO1 2GF.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Based on these assessments and having regard to the resources available to the entity, the trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and financial statements.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Goods, facilities and services in kind are included at their estimated open market valuation.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Reducing balance
Computers	33% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

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**1 Accounting policies**

**(Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**3 Donations and legacies**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total Unrestricted funds 2025 £	Total Unrestricted funds 2024 £
Donations and gifts	30,317	400	30,717	222
Donated goods and services	10,650	-	10,650	9,000
	<u>40,967</u>	<u>400</u>	<u>41,367</u>	<u>9,222</u>

**Donated goods and services**

Portsmouth City Council provides the premises at Portsmouth from which the charity operates at a reduced rent. The assistance for the year has been valued at £9,000 (2024: £9,000).

The charity also received donated assets of £1,650 during the year.

**4 Income from charitable activities**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Provision of advisory services	<u>113,807</u>	<u>1,674,649</u>	<u>1,788,456</u>	<u>84,237</u>	<u>1,343,073</u>	<u>1,427,310</u>

**5 Income from investments**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>14,807</u>	<u>8,382</u>

**6 Other income**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>26,691</u>	<u>130</u>

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**7 Expenditure on charitable activities**

	<b>Charitable activities 2025 £</b>	<b>Charitable activities 2024 £</b>
<b>Direct costs</b>		
Staff costs	1,559,561	1,187,082
Depreciation and impairment	2,794	13,677
Staff and volunteer costs	22,380	15,056
Premises costs	49,006	38,726
Disbursements, bank charges and miscellaneous	(9,337)	2,747
Legal and professional fees	11,000	7,000
	<u>1,635,404</u>	<u>1,264,288</u>
Grant funding of activities (see note 8)	3,980	-
<b>Share of support and governance costs (see note 9)</b>		
Support	127,802	68,536
Governance	20,203	6,513
	<u>1,787,389</u>	<u>1,339,337</u>
<b>Analysis by fund</b>		
Unrestricted funds	122,288	14,668
Restricted funds	1,665,101	1,324,669
	<u>1,787,389</u>	<u>1,339,337</u>

**8 Grants payable**

	<b>Charitable activities 2025 £</b>
Grants to individuals	<u>3,980</u>

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**9 Support costs allocated to activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Office costs	127,802	68,536
Governance costs	20,203	6,513
	<u>148,005</u>	<u>75,049</u>
<b>Analysed between:</b>		
Charitable activities	<u>148,005</u>	<u>75,049</u>
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Governance costs comprise:</b>		
Audit fees	4,422	4,224
Accountancy	1,602	1,656
Legal and professional	14,107	633
Trustee expenses	72	-
	<u>20,203</u>	<u>6,513</u>

All support costs incurred in the current and comparative years are attributed to office costs and are allocated on a direct cost basis to charitable activities.

Governance costs includes payments to the auditors of £4,422 (2024: £4,224) for audit of the financial statements.

**10 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

During the year trustee office expenses of £126 (2024: £107) were reimbursed to two trustees (2024: one trustee).

**11 Employees**

The average monthly number of employees during the year was:

<b>2025</b>	<b>2024</b>
<b>Number</b>	<b>Number</b>
<u>65</u>	<u>50</u>

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**11 Employees** **(Continued)**

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,427,726	1,087,401
Social security costs	101,908	82,634
Other pension costs	29,927	17,047
	<u>1,559,561</u>	<u>1,187,082</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£60,001 to £70,000	-	1
£70,001 to £80,000	1	-
	<u>1</u>	<u>-</u>

Contributions totalling £1,321 (2024: £1,321) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	<u>131,738</u>	<u>69,622</u>

**12 Other expenditure**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>		<b>funds</b>	<b>funds</b>	
	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Net loss on disposal of tangible fixed assets	-	20,477	20,477	-	-	-
VAT provision	20,000	-	20,000	-	-	-
	<u>20,000</u>	<u>20,477</u>	<u>40,477</u>	<u>-</u>	<u>-</u>	<u>-</u>

**13 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**14 Tangible fixed assets**

	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>			
At 1 April 2024	10,308	33,638	43,946
Additions	1,650	-	1,650
Disposals	(5,868)	(33,638)	(39,506)
	<u>6,090</u>	<u>-</u>	<u>6,090</u>
	6,090	-	6,090
<b>Depreciation and impairment</b>			
At 1 April 2024	2,576	16,324	18,900
Depreciation charged in the year	2,792	-	2,792
Eliminated in respect of disposals	(2,704)	(16,324)	(19,028)
	<u>2,664</u>	<u>-</u>	<u>2,664</u>
	2,664	-	2,664
<b>Carrying amount</b>			
At 31 March 2025	<u>3,426</u>	<u>-</u>	<u>3,426</u>
	3,426	-	3,426
At 31 March 2024	<u>7,732</u>	<u>17,314</u>	<u>25,046</u>
	7,732	17,314	25,046

**15 Debtors**

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	89,982	28,336
Other debtors	1,000	-
Prepayments and accrued income	17,952	50,246
	<u>108,934</u>	<u>78,582</u>
	108,934	78,582

**16 Creditors: amounts falling due within one year**

	2025 £	2024 £
Borrowings	17,500	-
Other taxation and social security	51,952	19,847
Trade creditors	9,299	9,598
Other creditors	7,299	2,991
Accruals and deferred income	36,471	16,125
	<u>122,521</u>	<u>48,561</u>
	122,521	48,561

Deferred income of £3,750 (2024: £nil) was fully released during the period, and £16,686 (2024: £3,750) of resources have been deferred in the year.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**17 Loans and overdrafts**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other loans	17,500	-
	<u>17,500</u>	<u>-</u>
Payable within one year	17,500	-
	<u>17,500</u>	<u>-</u>

**18 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used. Some of the restricted funds are in deficit at 31 March 2025 due to them being ongoing projects and further funds will be received for them in the 2025/26 financial year to clear the deficits.

	<b>At 1 April</b>	<b>Incoming</b>	<b>Resources</b>	<b>Transfers</b>	<b>At 31 March</b>
	<b>2024</b>	<b>resources</b>	<b>expended</b>		<b>2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Access to Justice	11,325	89,575	(96,459)	-	4,441
Veterans Covenant	-	55,029	(54,129)	-	900
Translation	2,585	3,750	(3,724)	-	2,611
Civic Hardship Portsmouth	-	1,000	(1,000)	-	-
Veterans Foundation	-	21,000	(21,000)	-	-
Force for Change	-	7,390	(7,390)	-	-
Help to Claim	46,496	645,263	(665,761)	-	25,998
HIWCF Winter Hardship	-	1,200	(1,200)	-	-
Home and Well	3,044	67,331	(58,045)	-	12,330
British Red Cross	1,608	-	(1,608)	-	-
National Lottery	5,697	-	-	-	5,697
Scams CENF	-	12,035	(11,910)	-	125
Vivid Housing	-	3,000	(3,000)	-	-
Macmillan Hampshire	6,705	110,275	(124,275)	7,295	-
MaPS	13,687	327,549	(328,789)	-	12,447
PCC - Generalist	-	50,500	(48,485)	-	2,015
PCC - Multiply	-	50,835	(49,695)	-	1,140
Digital Exclusion	-	7,908	(7,649)	-	259
Energy Reach Community Project	-	23,058	(15,505)	-	7,553
Blagrove	-	5,000	(5,000)	-	-
Community - across Hampshire	-	58,750	(57,905)	-	845
The National Lottery Community Fund	-	32,977	(29,092)	-	3,885
Southern Health Foundation Trust	-	-	352	-	352
HBC Core grant	-	75,555	(63,283)	-	12,272
Older People	-	4,390	(9,757)	5,367	-
Foodbank	-	21,679	(21,269)	-	410
	<u>91,147</u>	<u>1,675,049</u>	<u>(1,685,578)</u>	<u>12,662</u>	<u>93,280</u>

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**18 Restricted funds (Continued)**

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Access to Justice	10,917	64,875	(64,467)	-	11,325
Forces for Families	-	2,000	(2,000)	-	-
Translation	5,207	2,250	(4,872)	-	2,585
Veterans Covenant	-	16,336	(16,522)	186	-
Force for Change	-	7,390	(7,700)	310	-
Help to Claim	23,931	512,323	(489,758)	-	46,496
HIWCF	4,441	1,000	(7,664)	2,223	-
Home and Well	-	35,902	(32,858)	-	3,044
British Red Cross	-	66,484	(64,876)	-	1,608
National Lottery	-	74,300	(68,603)	-	5,697
Scams CENF	-	12,035	(13,361)	1,326	-
Macmillan Hampshire	-	79,358	(72,653)	-	6,705
MaPS	-	338,019	(324,332)	-	13,687
Montague Neville Durnford & St Leo Cawthan	-	5,000	(5,050)	50	-
NHS Portsmouth CCG	-	19,055	(19,055)	-	-
P&W Trust	588	-	-	(588)	-
Cost of Living	15,000	-	(15,000)	-	-
PCC - Debts & benefits	9,152	24,416	(33,568)	-	-
PCC - Generalist	-	32,570	(32,570)	-	-
PCC - Multiply	-	49,760	(49,760)	-	-
	69,236	1,343,073	(1,324,669)	3,507	91,147
	69,236	1,343,073	(1,324,669)	3,507	91,147

Access to Justice - Access to Justice was received from the Community Justice Fund to improve access to advice particularly in relation to Welfare Benefits and Employment specialist advice services.

Forces for Families - Forces for Families was received from Citizens Advice for Armed Forces Veterans Pilot Project.

Translation - Funds were received from Hampshire & Isle Of Wight Community Foundation to provide translation services to service users.

Civic Hardship Portsmouth - Funds were received from Armed Forces Covenant for the Forces Home Straight Project.

Veterans Foundation - Funds were received from Veterans Foundation to support AF serving personnel, veterans and their families experiencing housing & homelessness issues, or transitioning to civilian society.

Force for Change - Funds were received from Portsmouth Covenant Fund for the Armed Forces Force for Change Project.

Help to Claim - Funds were received from Citizens Advice for Help to Claim Project delivery including money advice and Universal Credit advice services.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

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**18 Restricted funds**

**(Continued)**

HIWCF Winter Hardship - Funds were received from Hampshire & Isle Of Wight Community Foundation (HIWCF) to fund hardship payments.

Home and Well - Home and Well was received from Citizens Advice Hampshire to provide an advisor for a Hampshire-wide service that aims to address the impact of cold homes, reduce water usage and bills.

British Red Cross - Funds were received from the British Red Cross to fund our specialist immigration advice service.

National Lottery - National Lottery funds were received for Holistic Debt Advice Services.

Scams CENF - Funds were received from the Police and Crime Commissioner for a SCAMS prevention project.

Vivid Housing - Funds were received from HIWCF to support VIVID tenants with specialist debt advice.

Macmillan Hampshire - Funds were received from Citizens Advice Hampshire in partnership with Macmillan Cancer Support to provide a specialist service for people affected by cancer, their families and carers, living in Hampshire. Users benefit from access to the full range of CAP advice.

MaPS - MaPS funding was received from Citizens Advice to support the provision of money advice services to the public. This consisted of face-to-face, web and telephone sessions.

HIVE Discretionary Grant - The Social Development Fund was received from the HIVE in the previous year for the provision of small grants to clients in need.

PCC - Generalist - Portsmouth City Council provided funds to assist people in Portsmouth at risk of financial hardship who would benefit from money advice. Further funds were provided to deliver a targeted numeracy provision to adults aged 19 and above.

PCC - Multiply - Portsmouth City Council provided funds to assist people in Portsmouth at risk of financial hardship who would benefit from money advice. Further funds were provided to deliver a targeted numeracy provision to adults aged 19 and above.

Digital Exclusion - Havant Lottery Community Fund awarded a grant to support a 9 month digital inclusion programme across West Leigh, Havant and Waterlooville.

Energy Reach Community Project - Havant Energy Efficiency Project to help consumers save money.

Energy Advice Project - Havant Energy Efficiency Project to help consumers save money.

Blagrove - Havant Work out your Money Age 16 - 25.

Community - across Hampshire - Havant - Relates to project delivery to Jan-25, shared with 4 other LCAs in Gosport, Eastleigh, Totton and Andover,

The National Lottery Community Fund - Portsmouth - Cost of Living specific fund.

Southern Health Foundation Trust - Partnering with CA Winchester, Basingstoke and Southampton. Multi-year contract.

HBC Core Grant - Funds were received from Havant Borough Council to provide a holistic advice service to people who live or work in the Borough.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2025**

**18 Restricted funds**

**(Continued)**

Veterans Covenant - Funds were received from Portsmouth Covenant Fund for the Armed Forces Force for Change Project.

Montague Neville Durnford & St Leo Cawthan - Funds were received from Montague Neville Durnford & St Leo Cawthan for Support to Naval Forces and veterans over 50.

NHS Portsmouth CCG - NHS Portsmouth CCG funds were used to cover the cost of a project worker, offering home visits for debt and generalist advice to families with children undergoing palliative care.

Cost of Living - Funds were received from Citizens Advice to enable local offices to support or increase direct service delivery capacity, to help our clients through the cost of living crisis.

PCC - Debts & benefits - Portsmouth City Council provided funds to assist people in Portsmouth at risk of financial hardship who would benefit from money advice. Further funds were provided to deliver a targeted numeracy provision to adults aged 19 and above.

**19 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	361,141	196,272	(142,288)	(12,662)	402,463
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
General funds	277,345	101,971	(14,668)	(3,507)	361,141
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**20 Analysis of net assets between funds**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>Fund balances at 31 March 2025 are represented by:</b>			
Tangible assets	-	3,426	3,426
Current assets/(liabilities)	402,465	89,854	492,319
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>402,465</u>	<u>93,280</u>	<u>495,745</u>

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

**20 Analysis of net assets between funds**

**(Continued)**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>Fund balances at 31 March 2024 are represented by:</b>			
Tangible assets	-	25,046	25,046
Current assets/(liabilities)	361,141	66,101	427,242
	<u>361,141</u>	<u>91,147</u>	<u>452,288</u>

**21 Operating lease commitments**

**Lessee**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2025 £</b>	<b>2024 £</b>
Within one year	26,844	24,426
Between two and five years	96,190	20,292
In over five years	17,333	-
	<u>140,367</u>	<u>44,718</u>

During the year, the charitable company made payments under operating leases totalling £35,270 (2024 - £24,426).

**22 Events after the reporting date**

On 1 July 2025, a merger transfer was completed of Citizens Advice Solent East and Citizens Advice Gosport. Both entities share the same charitable aims. All assets, liabilities, staff and volunteers were transferred to Citizens Advice Solent East.

**23 Related party transactions**

CASE provided senior management services of £25,625 (2024 - £10,155) to Citizens Advice Gosport during the year.

**CITIZENS ADVICE SOLENT EAST  
(FORMERLY KNOWN AS CITIZENS ADVICE PORTSMOUTH)  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>24</b>	<b>Cash generated from operations</b>		<b>2025</b>	<b>2024</b>
			<b>£</b>	<b>£</b>
	Surplus for the year		43,457	105,707
	Adjustments for:			
	Investment income recognised in statement of financial activities		(14,807)	(8,382)
	Loss on disposal of tangible fixed assets		20,476	-
	Depreciation and impairment of tangible fixed assets		2,792	13,677
	Movements in working capital:			
	(Increase) in debtors		(30,352)	(41,910)
	Increase/(decrease) in creditors		56,462	(12,722)
	<b>Cash generated from operations</b>		<b>78,028</b>	<b>56,370</b>
<b>25</b>	<b>Analysis of changes in net funds</b>			
		<b>At 1 April 2024</b>	<b>Cash flows</b>	<b>At 31 March 2025</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	Cash at bank and in hand	397,221	108,685	505,906
	Loans falling due within one year	-	(17,500)	(17,500)
		<u>397,221</u>	<u>91,185</u>	<u>488,406</u>
		<u><u>397,221</u></u>	<u><u>91,185</u></u>	<u><u>488,406</u></u>