

REGISTERED COMPANY NUMBER: 02390927 (England and Wales)  
REGISTERED CHARITY NUMBER: 900116

**THE BASINGSTOKE CITIZENS ADVICE BUREAU  
LIMITED**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS**

**For the Year Ended 31 March 2025**

Derbyshire Accountants Limited  
2 Fairfield  
Whitchurch  
Hampshire  
RG28 7ES

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**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**TRUSTEES AND DIRECTORS REPORT**  
For the Year Ended 31 March 2025

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The Trustees, who are also the directors of the charitable company for the purposes of the Companies Act 2006, are pleased to present their annual report with the financial statements of the charity for the year ended 31 March 2025.

**REFERENCE AND ADMINISTRATION INFORMATION**

Charity Name	The Basingstoke Citizens Advice Bureau Limited (also known as Citizens Advice Basingstoke (CAB))
Charity Registration Number	900116
Company Registration Number	02390927
Registered office	Grove House Lutyens Close Lychpit Basingstoke England RG24 8AG

**Trustees/Directors**

The Trustees who served during the period and up to the date of this report are set out below:

Anthony Curtis	Chair
Richard Haas	Vice Chair
Deborah Cornick	Treasurer
Neil Bass	(Resigned 06/12/2024)
Catherine Brooks	
Ian Green	
Rhiannon Lee	(Resigned 06/07/2024)
Toju Ogbe	
John Robinson	
Christopher Cooper	(Appointed 30/01/2025)
Daniel Weintraub	(Appointed 13/03/2025) - Appointed Company Secretary 14/08/2025
Andrew Wooster	(Appointed 05/06/2025)

**Management team**

Graham Hatcher (CEO)  
Jane Charlick (Office Manager)  
Katie Jennings (Advice Services Manager)  
Callum Low (Operations Manager) – Resigned 12/09/25  
Lucy Sweet (Marketing and Fundraising Officer)

**Bankers**

CAF Bank Ltd, 35 Kings Hill Avenue, Kings Hill, West Malling, Kent,  
ME19 4JQ

**Independent Examiner**

Charlotte Derbyshire FCCA, Derbyshire Accountants Limited,  
2 Fairfield, Whitchurch, Hampshire, RG28 7ES

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## TRUSTEES AND DIRECTORS REPORT

For the Year Ended 31 March 2025

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### OBJECTIVES AND ACTIVITIES

#### Objectives and aims for the public benefit.

Citizens Advice Basingstoke's objectives are aligned with the aims and principles of the national organisation, Citizens Advice. These are to provide free, independent, confidential, and impartial advice to help people overcome their problems; to advise them on their rights and responsibilities; to improve the policies and practices that affect people's lives; to be a voice for people on the issues that matter to them and to value diversity, promote equality and challenge discrimination.

Citizens Advice Basingstoke's objects are laid out in its Articles of Association. The Articles were updated by Special Resolution at the 2023 AGM.

"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, but without limitation, for the benefit of the community in Basingstoke and Deane and surrounding areas".

Our main activities and who we try to help are described below. All our charitable activities focus on providing the advice people need for the problems they face and are undertaken specifically to provide public benefit. The Board of Trustees have had due regard to the Charity Commission guidance on public benefit and have complied with the duty in section 4 of the Charities Act 2011.

### ACHIEVEMENTS AND PERFORMANCE

#### Charitable activities

Citizens Advice Basingstoke's primary activity is to provide information and advice to any member of the public who seeks it. This service can be accessed by people at our office in Grove House, Lychpit, Basingstoke by making an appointment. It can also be accessed by telephone, email, webchat, and on-line advice line. Home visits can also be arranged when necessary and we provide outreach in the community.

- Client numbers 9,800 (2024: 9,857) with an increase in Activities carried out for clients 31,206 (2024: 28,589). (These numbers reflect our workload in the year and include repeat client visits on different issues).
- We saw an increase in the average number of activities (3.2) and issues (2.3) per client
- The ages of the clients ranged from 16- 19 bracket to 95-99 years old, largest group 35-39 years
- Ethnicity of clients seen has also slightly changed: ethnic minorities 18% (2024- 17%).
- Those with a disability or long-term health condition 45%. Clients experiencing health problems have more complex advice needs.
- We have used the following Channels to meet client demand: email 35%, phone 36%, in person 21% and other 7% (admin, letter)

In addition:

- Income gained for our clients, thanks to the advice provided by advisers rose to £3,007,559 (2024: £2,176,829).
- Wider economic and social benefits- the public value of improving clients' wellbeing (emotional wellbeing, family relationships and positive functioning) £13,570,724 (2024: £12,763,774).

*These figures are based on the value of advice delivered by our office. Using a Treasury approved model developed by New Economy using the latest values, we only put a value on what we can firmly evidence.*

*Income gained for clients uses their individual financial gain for a 12-month period as a result of our help.*

**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**TRUSTEES AND DIRECTORS REPORT**  
For the Year Ended 31 March 2025

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**ACHIEVEMENTS AND PERFORMANCE (Continued)**

**Charitable activities (continued)**

We have given advice on a wide range of issues 19,414 (2024:15,144), with 80% (2024:83%) of all enquiries relating to:

- Benefits, Universal Credit and Tax Credit 29% (2024:27%).
- Charitable Support and Food banks 8% (2024: 8%).
- Debt 9% (2024:9%).
- Housing 11% (2024:12%).
- Utilities and Communication 12% (2024:11%).
- Relationships and family 6% (2024:6%) and
- Employment 5% (2024:5%).

Within housing issues, we dealt with 311 (2024:288) enquiries from those who are homeless or threatened with homelessness.

Our Research and Campaigns work to improve the policies and practices that affect people's lives continues. The evidence our Advisers capture is collated and sent to Citizens Advice centrally, which then helps to inform national campaigns for changes in policy or practice. In this way, people who never visit Citizens Advice or who may not even know we exist, can benefit from our work.

During last year's General Election, we communicated our priorities to the candidates from the 4 main parties. In brief the how indebtedness (in other words poverty) has become more problematical.

The interventions we recommended included:

- Up-rating of working-age benefits using inflation data from the Household Costs Indices.
- Keep increasing the National Minimum Wage.
- Expand eligibility for the Warm Home Discount.
- Social tariffs for water, broadband and motor insurance.
- Reform of the Local Housing Allowance.

Since the General Election we have worked closely with the Basingstoke MP Luke Murphy and shared with him much of our data.

We are pleased that in the last 12 months the Government has started to address many of the underlying issues and Citizens Advice has been consulted more than ever before. Highlights include the upcoming Renters Rights Bill, a Fair Work Agency, regulation of Buy Now Pay Later, and a long-term strategy for emergency support.

We are particularly pleased that the Government has set up a Child Poverty Taskforce. Citizens Advice is well-connected to this group which will report in the Autumn.

## **ACHIEVEMENTS AND PERFORMANCE (Continued)**

### **Partnership projects and other outreach services**

To ensure that our services are as accessible as possible to those who need our help, we also undertake funded partnership projects and other services:

**Citizens Advice Energy Advice Programme** – The project consists of three elements: one-to-one help and advice for people who are in or at risk of fuel poverty; an Energy Outreach Project to deliver actionable energy advice to consumers who are not engaging with energy as an issue, in an outreach setting, and Carbon Monoxide Advice to vulnerable clients.

**Energy casework** – Funding for a dedicated caseworker to complement our existing energy funded services to provide support to clients who have complex needs or circumstances. The advice will focus on energy advice issues, income maximisation and benefits advice.

**Foodbank outreach service** - We provided a dedicated on-site advice service at 6 locations for people using the local foodbank.

**HIWCF Penton Trust** – “Alleviating Poverty for Over 65’s” is a dedicated service, specifically designed to meet the growth of a local ageing population, helping older people to tackle debt and poverty etc. and ensure they are receiving the benefits to which they are entitled.

**Home & Well** - This is Citizens Advice Hampshire in partnership with SSEN, SGN, Portsmouth Water, Southern Water, South East Water and Hampshire & Isle of Wight ICB to enable vulnerable people across Hampshire & IoW “to stay safely and independently in their homes”. The focus is on Priority Service Register sign-ups, energy-related assistance as well as debt, welfare benefits and generalist advice.

**Hampshire and Isle of Wight Healthcare NHS Foundation Mental Health Outreach** – Outreach services at Parklands Hospital to address the underlying, wider determinants of poor mental health, thereby supporting recovery and reducing risk factors of further mental health episodes. This includes supporting people to maximise their income, claim benefits, prevent (or address) debt, as well as deal with housing, relationship, employment and other advice issues which are impacting their quality of life. The potential benefits include reduced pressure on mental health services, and significant improvements in the quality of life of those previously experiencing poor mental health.

**Employment Fund** – funded with the support of BDBC, the UK Government and the UK Shared Prosperity Fund. “The UK Shared Prosperity Fund aims to improve pride in place and increase life chances across the UK investing in communities and place, supporting local business, and people and skills”.

**Evisa** – Home Office Grant to provide direct support to those vulnerable customers with the most complex needs, when transitioning from a physical immigration document to an eVisa

**HIWCF Vivid** – funding on behalf of VIVID Housing to support tenants struggling with debt

**SGN Energy Outreach** - funding is provided through the Gas Network Vulnerability and Carbon Monoxide Allowance (VCMA) to deliver one to one energy and income maximisation advice to clients from under-represented groups.

**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**TRUSTEES AND DIRECTORS REPORT**  
For the Year Ended 31 March 2025

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**ACHIEVEMENTS AND PERFORMANCE (Continued)**

**Partnership projects and other outreach services (Continued)**

**Household Support Fund** – A Hampshire- wide scheme to provide funding to individuals who are struggling to pay their fuel bills and are in debt.

**Hate Crime** – As part of our Equality and Diversity work, we are a third-party Hate Crime Reporting Centre, providing a safe, accessible environment where people, who may otherwise be reluctant to go to the police, can report anonymously, via our office, incidents of hate crime. Our CEO chairs a local Hate Crime working party attended by the local authority, police, and community leaders. The aim of this is to educate young people and raise awareness to increase the reporting of Hate Crimes.

**Other activities**

We have continued to work on a collaborative basis with other Citizens Advice organisations including the Hampshire Consortium Citizens Advice Hampshire. For example, we host and support the North Hampshire Big Lottery debt case worker.

We have continued to work with our partners to meet community needs and are active in the Social Inclusion Partnership which prevents and tackles homelessness and helps rough sleepers in the community.

**Our staff**

The Trustees are incredibly grateful to our staff and volunteers at Citizens Advice Basingstoke, without whom it would not be possible to deliver our service. Our team, mainly volunteers, provide advice and help to people from all backgrounds and abilities to tackle a wide range of issues.

Throughout the year our in-house training and recruitment has continued.

Thanks to the dedication of our staff and volunteers, our clients, including families, the elderly and disabled, have received much needed additional support during the year.

**Communications and Marketing**

Our website was refreshed to include a revised client enquiry form, separate fundraising and volunteering sections, a recruitment section and a news page to enable us to share news effectively. Press releases have been distributed to local media and we have completed radio interviews and a radio advertisement. We have focused on growing our presence on social media platforms with daily posts on Facebook containing a mixture of useful client guidance together with personal stories about our team and our work. To ensure our staff and volunteer team feel a key part of the organisation and to help with staff retention, we increased internal communications. A new quarterly team newsletter was launched, and the team are updated via a morning briefing meeting, a quarterly team meeting, an annual team away day, social media posts and regular emails from the management team as required. We have attended local events helping us to network and meet other like-minded charities, organisations and potential donors. Fundraising events have been organised, including raffles and quizzes, with networking taking place with local businesses – we are Fortem Financial Management's Charity of the Year.

**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**TRUSTEES AND DIRECTORS REPORT**  
For the Year Ended 31 March 2025

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**FINANCIAL REVIEW**

The availability of funding in the charity sector remains challenging. The charity is focused on providing added value from a base of sound financial management and ensuring that our services remain relevant to the strategic objectives of stakeholders at local and national level.

In the reporting period, the charity had a Deficit of £2,437 (2024: £37,154 surplus) from a total income of £488,476 (2024: £448,588) and expenditure of £490,913 (2024: £411,434).

At the year end the charity's total funds stand at £336,747 (2024: £339,184) of which £313,938 (2024: £326,557) is unrestricted and £22,809 (2024: £12,627) is restricted.

The charity transferred £14,904 (2024: £15,380) into designated funds to cover future shortfalls in restricted funds. This has been utilised to cover Oakridge Outreach £12,674, £3 overspend on Energy Casework and £2,227 funding shortfall on Foodbank Outreach Service (Note 16 & 17).

We continue to be grateful to Basingstoke and Deane Borough Council (BDBC) who are our principal funders and who view us as one of their very few "Strategic Partners".

As well as specific project income mentioned earlier in the report, we also received other fundraising income from:

CitAH/East Hants CA Household Support Fund	£16,893
CA Test Valley Pot 2 (CA National)	£10,375
Citizens Advice EAP	£20,451
Citizens Advice CMAP	£11,520
CitA Hants Digital Exclusion	£7,908
CitA Hants GNN H&W Referral	£3,500
CitA Hants SSEN unrestricted	£4,000
Mayors Charity Appeal	£5,001
Hampshire Debt Hosting fee	£2,970
HCC Cllr Grant for IT	£2,306
BDBC Councillor Community Grant (IT equip)	£1,546
BDBC Community Infrastructure Fund	£708
Four Lanes Trust	£500
Misc. Fundraising	<u>£2,620</u>
<b>Total Fundraising</b>	<b><u>£90,298</u></b>

**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**TRUSTEES AND DIRECTORS REPORT**  
For the Year Ended 31 March 2025

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**FINANCIAL REVIEW (Continued)**

**Reserves policy**

The charity holds both unrestricted financial reserves and restricted funds to be applied against agreed future activities. Unrestricted reserves provide protection against the immediate impact of funding changes and cover for unforeseen, essential services.

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three to six months' unrestricted expenditure. The Trustees consider that this will provide sufficient funds to cover management and administration and support costs and to respond to emergency needs, which arise from time to time. Unrestricted funds (which include designated funds) were maintained at this level throughout the year. These have been revised in line with current expected costs.

Designated funds (see Note 17) are in place for the following:

	31/03/2025	31/03/2024
	£	£
Liquidation reserve	191,212	182,763
Sick pay reserve	10,434	10,434
Computer upgrade reserve	5,894	5,894
Short term Building reserve	5,000	5,000
Dilapidation's reserve	12,000	12,000
Recruitment reserve	5,000	5,000
Short Term Meeting demand reserve	34,355	34,355
Project Subsidy Fund	10,144	25,048
	<u>274,039</u>	<u>280,494</u>

As some of our projects come to an end, we intend keeping on existing project staff where possible to meet the increasing demand on our service and retain their experience. As a result of the forecast reduction in our funding and increased costs, our budget forecast deficit for 2025/26 is approximately £33,000. We therefore plan to utilise some of the above reserves in financial year 2025/26 to cover this deficit if required. The Trustee Board has therefore approved the use of existing reserves to cover this shortfall in the short term but is actively looking at areas for additional funding for the office for the longer term.

Restricted funds of £22,809 (2024: £12,627), as at 31 March 2025, represent any funds carried forward towards future costs on some of our funded projects. (See Note 16).

**Investment policy and objectives**

Under the Articles of Association, the charity has the power to make any investment which the Trustees deem fit. Any surplus cash funds are currently placed in short to medium-term low-risk bank deposits.

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## TRUSTEES AND DIRECTORS REPORT

For the Year Ended 31 March 2025

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Constitution

The organisation is a charitable company limited by guarantee. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

The Articles of Association are the governing documents of the Charity. The Articles were updated by Special Resolution at the 2023 AGM.

#### Trustees

The management of the Charity is the responsibility of the Trustees who are elected or co-opted to the Board in accordance with the terms of the Articles of Association. The Trustees under charity law are Directors of the charitable company.

The Articles of Association provide that the number of Trustees shall not be less than four nor more than fifteen. Trustees are elected for a three-year term and retire on rotation but may seek re-election at the AGM. A person may not hold the position of Chair, Vice Chair or Treasurer for more than six consecutive years. After the end of this period, two further years must pass before any former Chair, Vice Chair or Treasurer may be re-appointed to those offices.

The Corporate Governance Code recommends that non-executive directors serve no more than 9 years to ensure independence and a regular refresh of the Board. The Board has been very active ensuring the Board is diverse and in appointing new Trustees over the past few years, including the recruitment of a new Chairman and Vice Chair in 2022. Ian Green has served on the Board since January 2008 and the Board considers Mr Green's previous experience as Vice Chair and Chairman to be invaluable. In addition to providing support to his successor he continues to make a valuable contribution to the Board and the running of the Charity.

The Trustees are unpaid volunteers but are entitled to reasonable reimbursement of expenses incurred in attending Trustee meetings or otherwise in connection with the discharge of their duties.

The Trustee Board aims to reflect the diversity of the Borough of Basingstoke and Deane wherever possible. When it is necessary to recruit a new Trustee, the Board is mindful of this and of any specific skills required. Potential Trustees are interviewed by the Chair of the Trustee Board and at least one other Trustee. Potential Trustees are also invited to attend a Board meeting in an observer capacity to ensure clarity about the role and responsibilities of a Trustee before accepting the appointment.

#### Induction and training of Trustees

New Trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. They also meet key employees and other trustees. They are also encouraged to spend time in the office to familiarise themselves with how advice sessions operate. Trustees are encouraged to attend appropriate external training events where these will facilitate the understanding of their role.

#### Management and organisation

Citizens Advice Basingstoke (CAB) is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureau, 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 to enable it to fulfil its charitable objects and comply with the national membership requirements.

The day-to-day management of CAB is delegated to the Chief Executive Officer. This is overseen by the Trustee Board. The CEO, Operations Manager, Advice Services Manager, Marketing and Fundraising Officer and a volunteer representative are also invited to attend Board meetings. Once a quarter an extended Board meeting is held where additional representative members comprising members of the Borough Council and local organisations are also invited to contribute towards overall policy and provide input into the furtherance of the charitable company's objects.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

### **Risk Management and internal controls**

The Trustees are responsible for the effective management of risk, including ensuring that the appropriate internal controls are in place and are operating as designed. The Trustee Board conducts a regular review of the major risks to which the charity is exposed.

A risk register is in place and is updated at least annually. Where appropriate, systems or procedures have been established to manage and mitigate the risks the charity faces. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

We consider the following risk categories in our risk register and risk reporting - Governance and Compliance; Operational; Financial and Reputational and People.

Our key areas of risk include:

- Service delivery – It is critical that we monitor how people access our service and our ability to deliver a multi-channel service to meet local demand. We are actively recruiting and training additional volunteers and staff to meet the ever-increasing demand.
- Financial stability - Sustaining our sources of funding in a highly competitive environment. This is currently mitigated through the financial support we receive from Basingstoke and Deane Borough Council, but we continue to focus on seeking new sustainable sources of income. A new Marketing and Fundraising manager has been recruited to support this.
- Information assurance - Protecting our client data from cyber and other external threats. This is mitigated/managed by strengthening our information governance through compliance with the General Data Protection Regulations and the use of 2 factor authentication. Annual GDPR training is provided to all staff and Trustees.

The national association for Citizens Advice lays down strict guidelines as to how we deliver advice, conduct our governance, and account for our financing. We are internally audited annually by Citizens Advice in the areas of: Governance, Strategic Business Planning, Risk Management, Financial Management, People Management, Operational Performance Management, Partnership Working, Research and Campaigns and Equality Leadership.

In January 2024 we were audited by Citizens Advice, and we met the required standard in all nine areas. Accreditation was renewed under the Advice Quality Standard (April 2023 Version 4). By meeting these requirements, we also met the following external standards - Money and Pensions Service Debt Advice Quality Framework, which supports our Financial Conduct Authority authorisation and Information and Advice Quality Framework.

Part of our audit requires ongoing Quality of Advice checks to ensure that the clients are given the correct advice to maintain the trust the public have in our service and to help them move forward. We follow the principles and practices set out in the Charity Governance Code guidance and good practice for smaller charities.

**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**TRUSTEES AND DIRECTORS REPORT**  
For the Year Ended 31 March 2025

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**STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)**

**Information assurance**

The local Citizens Advice Trustee Board oversees the information security of all personal information of our clients, staff, funders, and strategic partners that is processed. The local Citizens Advice holds joint responsibility with the national Citizens Advice Service for client data that is held in our case management system. An information assurance management team ensures the confidentiality, integrity and availability of all our sensitive data assets is maintained to a level which is consistent with the requirements of our clients, funders and strategic partners. The Bureau aims to achieve an appropriate level of compliance to the Data Protection Act, the Cabinet Office's Security Policy Framework, and industry best practice, as defined by the ISO 27000 series of standards.

**Going Concern**

After making further appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**PLANS FOR THE FUTURE**

Our overarching strategic priorities for 2025/26 continue to be:

- Develop and grow our client service capability and maintain a high-quality service across all channels to make our core service more accessible. Strengthening our links within the local community to be better able to improve access for the marginalised and vulnerable members of our community.
- Improve our financial sustainability. We need to focus on growth rather than just survival and look at new ways to secure long term income commitments and funding opportunities to cope with the ever-increasing growth in demand.
- Ensure that staff and volunteer resources keep pace with demand. We plan to explore new ways to recruit, retain and motivate our team in what is a very competitive environment.
- Increase the impact of communications by creating and implementing a comprehensive communications plan to improve our profile as a Charity, attract additional funding and increase our team.
- Increase the impact of Research & Campaigning within Basingstoke. We will work with Basingstoke and Deane Borough Council and our partners to focus on issues that affect our community.

We are always looking for additional volunteers to support our services across a wide range of roles including advisers, Trustees, people to support our day-to-day internal project and administration functions, and volunteers to help arrange fundraising, so please do get in touch if you are interested in joining us.

**The Annual Report was approved by the Board of Trustees on 16 October 2025 and signed on behalf of the Board:**



Anthony Curtis  
Chair of Trustees

**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**TRUSTEES AND DIRECTORS REPORT**  
For the Year Ended 31 March 2025

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**STATEMENT OF TRUSTEES' AND DIRECTORS' RESPONSIBILITIES**

The Trustees and directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law requires the Trustees and directors to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Company law requires that the Trustees and directors must not approve the financial statements unless they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent;
- c. state whether applicable accounting standards have been followed subject to any material departures disclosed and explored in the financial statements;
- d. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business;
- e. that the Trustees and directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity and that enable them to ensure that the financial statements comply with the Companies Act;
- f. that the Trustees and directors are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities; and that, where appropriate the Trustees and directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by section 415A of the Companies Act 2006.

Approved by the Trustees of the charity on 16 October 2025 and signed on its behalf by:



Daniel Weintroub  
Company Secretary

**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**TRUSTEES AND DIRECTORS REPORT**  
For the Year Ended 31 March 2025

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**INDEPENDENT EXAMINERS REPORT**

I report on the accounts of the company for the year ended 31 March 2025, which are set out on pages 14 to 26.

**Respective responsibilities of Trustees and examiner**

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

Having satisfied myself that the charity is not required to be audited under part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

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

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*CA Derbyshire*

Charlotte Derbyshire FCCA  
Derbyshire Accountants Limited  
2 Fairfield  
Whitchurch  
Hampshire  
RG28 7ES

Date .....18/11/2025.....

**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
For the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	93,763	-	93,763	66,556
Charitable activities	3	195,248	188,366	383,614	374,613
Investment income	4	11,099	-	11,099	7,419
<b>Total Income</b>		<b>300,110</b>	<b>188,366</b>	<b>488,476</b>	<b>448,588</b>
<b>EXPENDITURE ON</b>					
Charitable activities	5	297,825	193,088	490,913	411,434
<b>Total Expenditure</b>		<b>297,825</b>	<b>193,088</b>	<b>490,913</b>	<b>411,434</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,285</b>	<b>(4,722)</b>	<b>(2,437)</b>	<b>37,154</b>
<b>Transfers between funds</b>	15	<b>(14,904)</b>	<b>14,904</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(12,619)</b>	<b>10,182</b>	<b>(2,437)</b>	<b>37,154</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>326,557</b>	<b>12,627</b>	<b>339,184</b>	<b>302,030</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>313,938</b>	<b>22,809</b>	<b>336,747</b>	<b>339,184</b>

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

The notes on pages 17 to 26 form part of these financial statements.

**THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED**  
**BALANCE SHEET**  
 At 31 March 2025

Company No. 02390927

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	12	33,371	32,805	66,176	16,393
Cash at bank and in hand		305,880	7,285	313,165	364,182
		<u>339,251</u>	<u>40,090</u>	<u>379,341</u>	<u>380,575</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(25,313)	(17,281)	(42,594)	(41,391)
		<u>313,938</u>	<u>22,809</u>	<u>336,747</u>	<u>339,184</u>
<b>NET CURRENT ASSETS</b>					
		<u>313,938</u>	<u>22,809</u>	<u>336,747</u>	<u>339,184</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>313,938</u>	<u>22,809</u>	<u>336,747</u>	<u>339,184</u>
<b>NET ASSETS</b>					
		<u><u>313,938</u></u>	<u><u>22,809</u></u>	<u><u>336,747</u></u>	<u><u>339,184</u></u>
<b>FUNDS</b>					
	15				
<b>Unrestricted funds:</b>					
General funds		39,899	-	39,899	46,063
Designated funds		274,039	-	274,039	280,494
		<u>313,938</u>	<u>-</u>	<u>313,938</u>	<u>326,557</u>
<b>Restricted funds:</b>					
Restricted funds		-	22,809	22,809	12,627
		<u>-</u>	<u>22,809</u>	<u>22,809</u>	<u>12,627</u>
<b>TOTAL FUNDS</b>					
		<u><u>313,938</u></u>	<u><u>22,809</u></u>	<u><u>336,747</u></u>	<u><u>339,184</u></u>

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 16 October 2025 and were signed on its behalf by:



Anthony Curtis  
Chair of Trustees

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31 March 2025

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### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

#### **Going concern**

The accounts have been prepared on the going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for the 12-months from authorising these statements. The expected income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### **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.

#### **Tangible fixed assets**

The charity capitalises assets with an acquisition cost exceeding £1,000. These assets are recorded on the balance sheet and depreciated over their useful lives according to the rates specified in the accounts. Assets with an acquisition cost of £1,000 or less are expensed in the Income and Expenditure account in the period they are incurred.

The depreciation rates applied to capitalised assets are as follows:

Plant and machinery	- 33% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 25% on cost

#### **Taxation**

The company is a registered charity and is exempt from corporation tax on its activities so long as the income does not arise from trading and is applied for charitable purposes within the original terms of the exemption.

#### **Fund accounting**

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

Designated funds are set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2025

### 1. ACCOUNTING POLICIES (Continued)

#### Fund accounting (Continued)

Restricted funds can only be used for particular restricted purposes within the objectives 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.

### 2 OTHER TRADING INCOME

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Gift Aid	554	-	554	559
Donations	2,911	-	2,911	3,150
Fundraising	90,298	-	90,298	62,847
	<u>93,763</u>	<u>-</u>	<u>93,763</u>	<u>66,556</u>

### 3 INCOME FROM CHARITABLE ACTIVITIES

#### Grant and contract income receivable for charitable activities

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Local authority service level agreements	195,248	-	195,248	195,248
Basingstoke & Deane - Additional Partner Contribution	-	-	-	13,141
Citizen Advice Pot 2 Remote Services Delivery	-	-	-	31,125
Citizen Advice Energy Advice Program	-	-	-	23,437
Basingstoke & Deane Cost of Living Community Grant	-	-	-	9,060
Basingstoke & Deane Community Infrastructure Grant for heating upgrade	-	-	-	18,515
Hampshire County Council Councillor Grant for laptops	-	-	-	2,124
Employment Fund	-	19,341	19,341	-
Energy Casework	-	38,478	38,478	7,695
E-Visa	-	17,411	17,411	-
Foodbank outreach service	-	13,137	13,137	13,137
HIWCF Vivid	-	3,000	3,000	-
Home and Well	-	37,386	37,386	36,387
HIWCF Penton Trust	*	12,886	12,886	9,267
Parklands Mental Health Outreach	-	34,800	34,800	2,700
SGN Energy Outreach	-	11,927	11,927	-
Sovereign Housing Association	-	-	-	12,777
	<u>195,248</u>	<u>188,366</u>	<u>383,614</u>	<u>374,613</u>

\* The HIWCF Penton Trust project received £12,886 in the year (2024: £9,267). This includes £3,500 contributed by the Worting Trust to support the project, in recognition of a shortfall in HIWCF funding.

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2025

### 4 INVESTMENT INCOME

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Bank interest received	11,099	-	11,099	7,419

### 5 EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND

	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Charitable activities	297,825	-	297,825	299,622
Basingstoke & Deane - Cost of Living Community Grant	-	12,674	12,674	9,820
Basingstoke & Deane Community Infrastructure Grant for heating upgrade	-	-	-	18,515
Hampshire County Council Councillor Grant for laptops	-	-	-	3,404
Employment Fund	-	19,341	19,341	-
Energy Casework	-	40,864	40,864	5,312
E-Visa	-	17,357	17,357	-
Foodbank outreach service	-	16,618	16,618	13,741
HIWCF Vivid	-	2,910	2,910	-
Home and Well	-	36,408	36,408	33,127
HIWCF Penton Trust	-	12,216	12,216	11,685
Parklands Mental Health Outreach	-	23,005	23,005	2,666
SGN Energy Outreach	-	11,695	11,695	-
Sovereign Housing Association	-	-	-	13,542
	297,825	193,088	490,913	411,434

### 6 DIRECT COSTS OF CHARITABLE ACTIVITIES

	General Advice £	Cost of Living Community Grant £	Employment Fund £	Energy Casework £	Evisa £	Foodbank outreach Service £
<b>Direct costs:</b>						
Salaries	271,931	10,629	9,629	28,759	8,785	13,579
Staff & volunteers	15,204	-	3	156	-	19
Office costs	35,837	-	23	-	751	120
Premises costs	23,231	-	-	-	-	-
Governance costs	-	-	-	-	-	-
Other costs	3,511	-	-	-	1,947	-
	349,714	10,629	9,655	28,915	11,483	13,718
<b>Support Costs:</b>						
Salaries	(11,361)	-	6,623	-	4,738	-
Other costs	(40,529)	2,045	3,064	11,949	1,136	2,900
	(51,890)	2,045	9,687	11,949	5,874	2,900
<b>Total Expenditure on charitable activities</b>	297,824	12,674	19,342	40,864	17,357	16,618

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2025

### 6 DIRECT COSTS OF CHARITABLE ACTIVITIES (continued)

	HIWCF Vivid £	Home and Well £	HIWCF Penton Trust £	SGN Energy Outreach	Parklands Mental Health Outreach £	Total 2025 £
<b>Direct costs:</b>						
Salaries	2,299	28,719	10,290	7,164	17,325	409,109
Staff & volunteers	-	363	100	-	217	16,062
Office costs	23	48	120	-	131	37,053
Premises costs	-	-	-	-	-	23,231
Governance costs	-	-	-	-	-	-
Other costs	-	-	-	-	-	5,458
	2,322	29,130	10,510	7,164	17,673	490,913
<b>Support Costs:</b>						
Salaries	-	-	-	-	-	-
Other costs	588	7,278	1,706	4,531	5,332	-
	588	7,278	1,706	4,531	5,332	-
<b>Total Expenditure on charitable activities</b>	<b>2,910</b>	<b>36,408</b>	<b>12,216</b>	<b>11,695</b>	<b>23,005</b>	<b>490,913</b>

The basis of allocation of support costs is hours worked.

### 6b DIRECT COSTS OF CHARITABLE ACTIVITIES COMPARATIVES

	General Advice £	Cost of Living Community Grant £	B&D Community Infrastructur e Grant £	Hampshire CC Councillor Grant £	Energy Casework £
<b>Direct costs:</b>					
Salaries	252,623	8,245	-	-	2,239
Staff & volunteers	14,051	-	-	-	-
Office costs	28,354	-	-	3,404	-
Premises costs	17,725	-	18,515	-	-
Governance costs	114	-	-	-	-
Other costs	3,965	-	-	-	-
	316,832	8,245	18,515	3,404	2,239
<b>Support Costs:</b>					
Salaries	(1,568)	-	-	-	1,568
Other costs	(15,642)	1,575	-	-	1,505
	(17,210)	1,575	-	-	3,073
<b>Total Expenditure on charitable activities</b>	<b>299,622</b>	<b>9,820</b>	<b>18,515</b>	<b>3,404</b>	<b>5,312</b>

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2025

### 6b DIRECT COSTS OF CHARITABLE ACTIVITIES COMPARATIVES (continued)

	Foodbank outreach Service	Sovereign Housing	HIWCF Penton Trust	Home and Well	Parklands Mental Health Outreach	Total 2024
	£	£	£	£	£	£
<b>Direct costs:</b>						
Salaries	11,263	11,151	9,314	27,191	1,389	323,415
Staff & volunteers	63	130	100	92	45	14,481
Office costs	151	30	291	557	432	33,219
Premises costs	-	-	-	-	-	36,240
Governance costs	-	-	-	-	-	114
Other costs	-	-	-	-	-	3,965
	11,477	11,311	9,705	27,840	1,866	411,434
<b>Support Costs:</b>						
Salaries	-	-	-	-	-	-
Other costs	2,264	2,231	1,980	5,287	800	-
	2,264	2,231	1,980	5,287	800	-
<b>Total Expenditure on charitable activities</b>	13,741	13,542	11,685	33,127	2,666	411,434

The basis of allocation of support costs is hours worked.

### 7 Net incoming resources for the year

	2025	2024
	£	£
<b>This is stated after charging:</b>		
Operating leases – land and buildings	4,618	4,618
Operating leases – other	216	216
Independent Examiners' remuneration: - Independent Examination	1,290	1,290
Depreciation charge	-	-

### 8 TRUSTEES

During the year no remuneration or benefits for services as a director/trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them. (2024: £nil)

Expenses totalling £1,101 (2024: £95) were reimbursed to 2 Trustees (2024: 3 Trustees) during the year for insurance and professional fees.

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2025

### 9 EMPLOYEES

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

	2025 Head Count	2024 Head Count
Advice workers and support staff	13	10
Key management personnel	5	5
	<u>18</u>	<u>15</u>

  

	2025 £	2024 £
<b>Employment costs</b>		
Wages and salaries	372,359	301,636
Social security costs	26,319	12,838
Other pension costs	10,425	8,941
	<u>409,103</u>	<u>323,415</u>

No employee received remuneration amounting to more than £60,000 in the period (2024: None)

### 10 PENSIONS

The assets of the scheme are held separately from those of the company in an independently administered fund managed by Legal and General. The pension cost charge for the year represents contributions payable by the charitable company to the fund.

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2025

### 11 FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024 and 31 March 2025	9,943	15,365	20,451	45,759
<b>DEPRECIATION</b>				
At 1 April 2024 and 31 March 2025	9,943	15,365	20,451	45,759
<b>NET BOOK VALUE</b>				
At 31 March 2025	-	-	-	-
At 31 March 2024	-	-	-	-

All of the fixed assets are for the Charity's own use.

### 12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments	1,167	1,129
Accrued income	65,009	15,264
	<u>66,176</u>	<u>16,393</u>

### 13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Emergency donation funds	1,197	1,368
Accrued expenses	28,738	27,110
Deferred grant income	12,659	12,913
	<u>42,594</u>	<u>41,391</u>

### 14 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025 (2024: None).

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2025

### 15 MOVEMENT IN FUNDS

	At 31.3.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
<b>Unrestricted funds</b>				
General funds	46,063	2,285	(8,449)	39,899
Designated funds	280,494	-	(6,455)	274,039
	326,557	2,285	(14,904)	313,938
<b>Restricted funds</b>				
Restricted funds	12,627	(4,722)	14,904	22,809
<b>TOTAL FUNDS</b>	<u>339,184</u>	<u>(2,437)</u>	<u>-</u>	<u>336,747</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General funds	300,110	(297,825)	2,285
	300,110	(297,825)	2,285
<b>Restricted funds</b>			
Restricted funds	188,366	(193,088)	(4,722)
<b>TOTAL FUNDS</b>	<u>488,476</u>	<u>(490,913)</u>	<u>(2,437)</u>

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2025

### 15 MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 31.3.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
<b>Unrestricted funds</b>				
General funds	35,678	37,304	(26,919)	46,063
Designated funds	238,195	-	42,299	280,494
	273,873	37,304	15,380	326,557
<b>Restricted funds</b>				
Restricted funds	28,157	(150)	(15,380)	12,627
<b>TOTAL FUNDS</b>	<b>302,030</b>	<b>37,154</b>	<b>-</b>	<b>339,184</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General funds	336,926	(299,622)	37,304
	336,926	(299,622)	37,304
<b>Restricted funds</b>			
Restricted funds	111,662	(111,812)	(150)
<b>TOTAL FUNDS</b>	<b>448,588</b>	<b>(411,434)</b>	<b>37,154</b>

### 16 RESTRICTED FUNDS

	At 31.3.24	Incoming Resources	Resources Expended	Transfers	At 31.3.25
	£	£	£	£	£
<b>Projects:</b>					
Cost of Living Community Grant	-	-	(12,674)	12,674	-
Employment Fund	-	19,341	(19,341)	-	-
Energy Casework	2,383	38,478	(40,864)	3	-
Evisa	-	17,411	(17,357)	-	54
Foodbank outreach service	1,254	13,137	(16,618)	2,227	-
Sovereign Housing Association	49	-	-	-	49
HIWCF Vivid	-	3,000	(2,910)	-	90
Home & Well	8,907	37,386	(36,408)	-	9,885
HIWCF Penton Trust	-	12,886	(12,216)	-	670
Parklands Mental Health Outreach	34	34,800	(23,005)	-	11,829
SGN Energy Outreach	-	11,927	(11,695)	-	232
	12,627	188,366	(193,088)	14,904	22,809

The purpose of each fund is detailed in the Report of the Trustee Directors.

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

For the Year Ended 31 March 2025

### 17 DESIGNATED FUNDS

	At 31.3.24	Incoming Resources	Resources Expended	Transfers	At 31.3.25
	£	£	£	£	£
Liquidation reserve	182,763	-	-	8,449	191,212
Sick pay reserve	10,434	-	-	-	10,434
Computer upgrade reserve	5,894	-	-	-	5,894
Short term Building reserve	5,000	-	-	-	5,000
Dilapidation's reserve	12,000	-	-	-	12,000
Recruitment reserve	5,000	-	-	-	5,000
Short Term Meeting demand reserve	34,355	-	-	-	34,355
Project Subsidy Fund	25,048	-	-	(14,904)	10,144
	<u>280,494</u>	<u>-</u>	<u>-</u>	<u>(6,455)</u>	<u>274,039</u>

The liquidation reserve is comprised of the following costs should the bureau have to close:

	31.03.25	31.03.24
	£	£
Redundancy	55,164	52,537
3 months salary costs	100,523	95,736
6 months support costs	35,525	34,490
	<u>191,212</u>	<u>182,763</u>

Included within the liquidation reserve are funds to cover approximately three months unrestricted expenditure of management, administration and support costs and to respond to emergency needs which arise from time to time.

The sick pay reserve is to contribute towards the cost of any future sick pay liability.

The computer upgrade reserve is to contribute towards the cost of replacing/upgrading computer equipment.

The short term building reserve is to contribute towards the cost of maintenance and decoration of the charity's premises.

The dilapidation's reserve is to cover rectification costs that will be required under the terms of our lease.

The recruitment reserve is to cover the cost of recruiting and training new volunteers.

The short term meeting demand reserve is to provide for hiring additional staff to meet the increasing demand over the next 24 months.

The project subsidy fund has been set up to enable us to cover any shortfall in funding of strategic projects following approval by the board.

# THE BASINGSTOKE CITIZENS ADVICE BUREAU LIMITED

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

For the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Donations and legacies</b>				
Gift aid	554	-	554	559
Donations	2,911	-	2,911	3,150
Fundraising	90,298	-	90,298	62,847
	<u>93,763</u>	<u>-</u>	<u>93,763</u>	<u>66,556</u>
<b>Investment income</b>				
Bank interest received	11,099	-	11,099	7,419
<b>Charitable activities</b>				
General Advice	195,248	-	195,248	262,951
Basingstoke & Deane Cost of Living Community Grant	-	-	-	9,060
Basingstoke & Deane Community Infrastructure Grant for heating upgrade	-	-	-	18,515
Hampshire County Council Councillor Grant for laptops	-	-	-	2,124
Employment Fund	-	19,341	19,341	-
Energy Casework	-	38,478	38,478	7,695
Evisa	-	17,411	17,411	-
Foodbank outreach service	-	13,137	13,137	13,137
Sovereign Housing Association	-	-	-	12,777
HIWCF Vivid	-	3,000	3,000	-
Home & Well	-	37,386	37,386	36,387
HIWCF Penton Trust	-	12,886	12,886	9,267
Parklands Mental Health Outreach	-	34,800	34,800	2,700
SGN Energy Outreach	-	11,927	11,927	-
<b>Total incoming resources</b>	<u>300,110</u>	<u>188,366</u>	<u>488,476</u>	<u>448,588</u>
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
General Advice	297,825	-	297,825	299,622
Basingstoke & Deane Cost of Living Community Grant	-	12,674	12,674	9,820
Basingstoke & Deane Community Infrastructure Grant for heating upgrade	-	-	-	18,515
Hampshire County Council Councillor Grant for laptops	-	-	-	3,404
Employment Fund	-	19,341	19,341	-
Energy Casework	-	40,864	40,864	5,312
Evisa	-	17,357	17,357	-
Foodbank outreach service	-	16,618	16,618	13,741
Sovereign Housing Association	-	-	-	13,542
HIWCF Vivid	-	2,910	2,910	-
HIWCF Penton Trust	-	12,216	12,216	11,685
Home & Well	-	36,408	36,408	33,127
Parklands Mental Health Outreach	-	23,005	23,005	2,666
SGN Energy Outreach	-	11,695	11,695	-
<b>Total resources expended</b>	<u>297,825</u>	<u>193,088</u>	<u>490,913</u>	<u>411,434</u>
<b>Net (expense) / income</b>	<u>2,285</u>	<u>(4,722)</u>	<u>(2,437)</u>	<u>37,154</u>

This page does not form part of the financial statements