Marchwood Parish Council
Marchwood Village Hall, Village Centre, Marchwood SO40 4SF
Tel: 02380 860273 office@marchwoodparish.gov.uk

Dear Councillor, you are hereby summoned to attend the **Full COUNCIL MEETING** of **Marchwood Parish Council** on **Monday 16 March 2026** at **7.30pm** to be held in the **Pine Room Marchwood Village Hall**.

Tina Dudley, Clerk to the Parish Council   Date 10 March 2026

Agenda

1. **Apologies for absence**

   To receive and consider for acceptance any Member apologies for absence and approve by resolution.

2. **Declarations of Interest**
   Members and officers are invited to make any declarations of interest that they may have in relation to an item on the agenda and are reminded to make any declarations at any stage during the meeting if it becomes apparent that it may be required.

3. **Public Participation**
   For the public and press to ask questions on matters relating to items on the agenda.

4. **Minutes**
   To approve the minutes of the previous meeting of the Parish Council held on 15 December 2025 as a correct record and duly signed by the Chairman (Appendix A).

5. **Reports from the Hampshire County Councillor and New Forest District Councillors**
   To note the reports from David Harrison, Hampshire County Council; Councillor, and R Young, and P Mballa, New Forest District Councillors.

6. **Outside Organisation**
   To receive verbal reports from Councillors representing the Council on outside organisations.

7. **Grants Application Received**
   To receive an application from the Citizens Advice New Forest (Appendix B).

8. **Risk Assessment of Financial Systems and Internal Controls**
   To approve the Financial Systems and Internal Controls Risk Assessment 2026-2027 (Appendix C).

Members of the Press and Public are welcome to attend any meeting of the Parish Council. These rights are enshrined in the Public Bodies (Admission to Meetings) Act 1960 and the Openness of Local Government Bodies Regulations 2014.

All in attendance should be aware that filming, photographing, recording, broadcasting, or transmitting the proceedings of the Council may occur during the meeting.

9. **Finance Investment Strategy 2026 - 2027**
To approve the Council Finance Investment Strategy 2026-2027 Appendix D).

10. **Asset Register**
To approve the Council Asset Register 2026-2027 (Appendix E).

11. **Internal Audit**
To approve the Internal Auditor from 2026/2027.

12. **Tennis Court Resurfacing (Retrospective)**
To approve the resurfacing of the tennis court following an informal meeting with Chairman and Councillors to approve an urgent request to for the works prior to CIL funding expiring.

13. **Close of meeting, Date of next meeting Annual Council 18 May 2026, Marchwood Hub, Lloyd Recreation Ground.**

Marchwood Parish Council

Minutes of the Full Council Meeting of Marchwood Parish Council held at Pine Room, Village Hall, Marchwood on Monday 15 December 2025 at 7.30pm

Present: N Buckett, J Case (Chairman), D Hindle, J Leath, K Petty, M Proctor, M Saxby and L Shelley.

In Attendance: Tina Dudley, Parish Clerk, Angela Woodward, Deputy Clerk and RFO.

Apologies

PC/25/039 – Apologies for absence was received from Councillor Mballa (NFDC meeting).

Resolved - to accept apologies for absence from Cllr Mballa.

Declarations of Interest

PC/25/040 – There were no declarations of interest for this meeting.

Public Participation

PC/25/041 – No members of the public attended this meeting.

Minutes

PC/25/042 – Resolved – To accept the minutes of the Council meeting held on Monday 22 September 2025 as a true and accurate record and duly signed by the Chairman.

Reports from Hampshire County Council and New Forest District Council

PC/25/043 – In the absence of Cllr Harrison the Clerk read out his report:

You are probably aware of the recent decision taken by the Cabinet at HCC to try and progress the widening of the A326, applying for funding from central government. The latest estimate has risen to £178 million, due to rising costs and inclusion of the section of road linking the A326 to the port area via a planned double roundabout to the south of the village.

I still haven't seen a detailed design of the entire project and nothing has been made public at the time of writing. It is glaringly obvious now that the project will likely provide limited benefits, if any, to commute times (especially when taking into account the years and years of roadworks. However, it will of course provide a great benefit to Associated British Ports, permitting easy lorry access to growing port development along the Waterside, including their plan to use Dibden Bay.

A decision from the office of Road & Rail about the potential re-opening of the Waterside rail line for a commercial passenger service is now expecting in Spring. It is good to see Network Rail have invested in better security at the Marchwood platform, although this is unrelated to whether we get a passenger service. It is not so good to see the neglect of the line further south of Marchwood.

Doubts still remain over the future of Hythe ferry, despite a change of ownership.

Financial pressures are still very much a theme at HCC, with many facilities have been closed or threatened. Recent questions have been raised over the future of activities at Calshot with a potential closure of the Hangers and now a "temporary" closure of Copthorne Nursery at Fawley (that provides work for vulnerable adults), that some people fear will become "permanent".

In better news, I have a bit of funding available to support local projects, but it is restricted in ways it was not beforehand... such as not being able to repeat funding within a two-year period for the same project or organisation. Best check with me before applying via the HCC website if you know of any organisations that need funding.

Finally, the Mayoral elections have been postponed for two years. However, as I write this, it still planned to hold the County Council elections on May 7th, 2026.

A Member raised concern that the proposed works on the section of road linking the A326 to the port area via a planned double roundabout to the south of the village, it would not take lorries out of the village as a lot of residents expected.

The A326 modelling used by HCC did not account for human behaviour, therefore it did not reflect users use of the road and any time saving proposals accurately, it was not a true picture.

Outside Organisations

PC/25/044 Cllr Hindle attended a meeting with the Marchwood Community Association. He updated members on the recent long-term hiring room hire to a therapist.

Calendar of Meetings

PC/25/045 - Resolved – to approve the 2026/2027 Calendar of Meetings.

Budget 2026/2027

PC/25/046 – Following scrutiny of the draft budget by members of the Policy and Resources the budget for 2026/2027 was recommended for approval.

It was asked if the tree budget would be sufficient with the transfer of Oak Park open space to the parish being expected in the near future.

Resolved – to approve the budget as set out for 2026/2027, with an increase of 4.57% the precept being £363,782.00.

LGR Local Government Consultation

PC/25/047 – Following an extensive discussion with regard to the Local Government Reorganisation, Members felt that the options but forward would not benefit Marchwood.

They cited in particular-

- NFDC had consistently overlooked the needs of the village, the Council had waited fourteen years for the walking paths to be revitalised with S106 monies, and still the wait continues. Other examples discussed include a lack of cooperation, a feeling of being let down, notably the fiasco of not providing bin bags to residents on time on at least two occasions in recent years.

- It was felt that there was a lack of information provided to parishes, and any financial benefits for a unitary council would be consumed by the black hole providing for social services.

- The reorganisation gave no reassurances that services which may be devolved to the parishes would have the finances required to provide them adequately.

- There were no obvious economic benefits for Marchwood from the NFDC and HCC options, as both take bad service paths.

Resolved – to submit a response to the consultation reflecting the views of the Council as discussed.

Close of meeting and Date of next meeting

The meeting closed at 8.30pm. The next meeting of Full Council 16 March 2026.

Citizens Advice New Forest
Lymington Town Hall
Avenue Road
Lymington
SO41 9ZG

www.newforestcab.org.uk
Facebook – Citizens Advice New Forest

Marchwood Parish Council

January 2026

Dear Tina

I would like to take the opportunity to thank you for considering support for our service at Citizens Advice New Forest. With your help we can continue providing the essential, expert guidance that residents across the New Forest depend on.

At Citizens Advice New Forest, we speak to people every day who are struggling to cope with the rising cost of living. Through our free, impartial and independent advice we are able to help them access the support they need. In the last year we have helped over 4,500 people with over 20,000 issues, securing financial outcomes worth over £1.2 million for people living here in the New Forest.

We continue to deliver a number of targeted projects to address the needs of specific communities and groups across the New Forest. In the Marchwood & Eling ward, between April 2024 and March 2025, we supported 170 clients with 807 issues. We are continually striving to ensure that anyone who needs our help in the New Forest can get our support.

Grants make this possible. They enable someone facing eviction to access urgent housing advice, a family overwhelmed by debt to begin to regain control, or someone struggling to put food on the table a referral for an emergency food parcel when it's needed most. With your support, we can continue to make a real and lasting difference in people's lives. In 2024/25, every £1 invested in the Citizens Advice New Forest generated £2.98 in savings for government and public services, and delivered £9.86 in direct financial gains to the individuals and families we supported.

Thank you for considering a financial contribution to Citizens Advice New Forest. We can assure you that any donation you make will go to help local people here in the New Forest.

If you require further information or would like to arrange to meet a member of the Citizens Advice New Forest team, please email Ellie Hastings-Rendall: ellie.hastings-rendall@canf.uk.

For your information attached are the following:

- Key Data on Marchwood & Eling ward

- Copy of our latest signed accounts
- Articles of Association

We are always available for any of your residents in your community to offer well researched, knowledge, support and advice.

Thank you for your consideration.

Yours sincerely

N.M.

Neill Young
Chief Officer
Citizens Advice New Forest

New Forest DISTRICT COUNCIL

Marchwood Parish Council
Grant Awarding Policy

Introduction to Policy

A grant is any payment made by the Council to be used by an organisation for a specific purpose that will benefit the Parish, or residents of the Parish, and which is not directly controlled or administered by the Council.

The Council awards grants, at its discretion, to organisation within the Parish who can demonstrate a clear need for financial support to benefit the Parish by:

- Providing a service
- Enhancing the quality of life
- Improving the environment
- Promoting the Parish of Marchwood in a positive way.

Grant Application Process

1. The Clerk to the council will receive all applications in the first instance.

2. Applicants will be required to complete an application form (appendix 1). All questions on the application form should be fully answered and additional appropriate information, which supports an application, should be provided.

3. In addition to the application form organisations will be required to provide the following supporting information:

- a copy of their written constitution or details of their aims and purpose,
- full details of the project or activity,
- demonstration that the grant will be of benefit to the local community within the Parish,
- the proportion or number of beneficiaries living in the electoral area,
- demonstration of a clear need for the funding,
- a copy of the previous year's accounts or, for new initiatives, a detailed budget and business plan.

4. The Council will expect to receive in writing to the Clerk any expression of interest for a possible grant application exceeding £100 by 30 September of the financial year prior to the funds being required in order that budget provision can be considered.

5. The Policy and Resources Committee will make the decision on which grants to award. All applicants will be contacted following the decision.

6. The Council has a limited budget each year and guidance can be given to applicants as to how much money is likely to be available in a specific financial year.

Conditions of Funding

1. The organisation must be either non-profit or charitable. Applications will not be considered from private organisations operated as a business to make a profit or surplus.

2. Grants will not be made to individuals.

3. Grants will not be made retrospectively.

4. An organisation should have a bank account in its own name.

5. The administration of and accounting for any grant shall be the responsibility of the recipient. All awards must be properly accounted for and evidence of expenditure should be supplied to the Council if requested.

6. Only one application for a grant will be considered from each organisation in any one financial year.

7. Ongoing commitments to award grants or subsidies in future years will not be made. A fresh application will be required each year.

8. Each application will be assessed on its own merits.

9. The Council may make the award of any grant or subsidy subject to such additional conditions and requirements as it considers appropriate. The Council reserves the right to refuse any grant application which it considers to be inappropriate or against the objectives of the Council.

10. Any grant must only be used for the purpose for which it was awarded unless the written approval of the Council has been obtained for a change in use of the grant monies, and that any unspent portion of the grant must be returned to the Council by the end of the financial year in which it was awarded.

11. The Council may make the award of any grant or subsidy as it considers appropriate in the event of any unforeseen urgent event.

12.Nothing contained herein shall prevent the Council from exercising, at any time, its existing duty or power in respect of providing financial assistance or grants to local or national organisations under the provisions of the Local Government Act 1972, Section 137.

Appendix 1 Grant application form.

Marchwood Parish Council
Grant Awarding Policy

Marchwood Parish Council - Grant Application Form

Name of Organisation Citizens Advice New Forest	**Contact Name** **Address** Ellie Hastings-Rendall Lymington Town Hall Avenue Road SO41 9ZG **Tel No:** 07729 080717 **Email:** ellie.hastings-rendall@canf.uk
Purpose of Grant	We provide expert advice throughout the New Forest via our Adviceline, Email, and in-person advice at our offices. We also offer advice sessions at outreach locations across the New Forest, to ensure that everyone has access to our services when they need them.
How do the activities of your organisation benefit the parish of Marchwood? Any further relevant supportive information may be submitted with the application form.	Our advice services are available to everyone in the New Forest, including Marchwood. In 2024/25, we helped 107 clients with 807 issues in the Marchwood & Eling ward. Data attached.
Total Costs **(Please attach copy estimates, if applicable)**	Costs are ongoing
Amount of Grant Requested	£100
Details of any applications made to other bodies and amounts Pledged/Received	We are applying to all Town & Parish Councils across the New Forest.
Details of any fund-raising events planned:	
Please give dates and amounts of any grant received from this Council in the last 3 years	

Marchwood Parish Council
Grant Awarding Policy

Applications should be submitted for consideration to:

clerk@marchwoodparishcouncil.org.uk no later than 10 working days before these dates. **All applications must be accompanied by a full set of accounts, including a balance sheet**, plus child protection policies if applicable when applying for a grant. Failure to submit balance sheets or, in their absence, an explanatory declaration will invalidate the application. Please attach a copy of your organisation's constitution if this is either your first application or if your constitution has changed.

Completed applications should be sent to:

Marchwood Parish Council
Marchwood Village Hall
Marchwood
SO40 4SF
Tel: 023 8086 0273
Email: clerk@marchwoodparishcouncil.org.uk

Key Statistics

Marchwood & Eling

02/04/2024 31/03/2025

Summary

Clients	**170**
Quick client contacts	
Issues	**807**
Activities	**1,381**
Cases	**233**

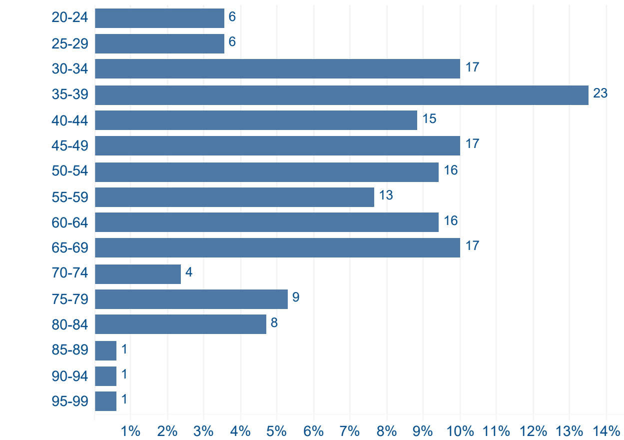
Outcomes

Income gain	£74,895
Re-imbursements, services, loans	£7,356
Repayments rescheduled	£5,028
Other	£42,352

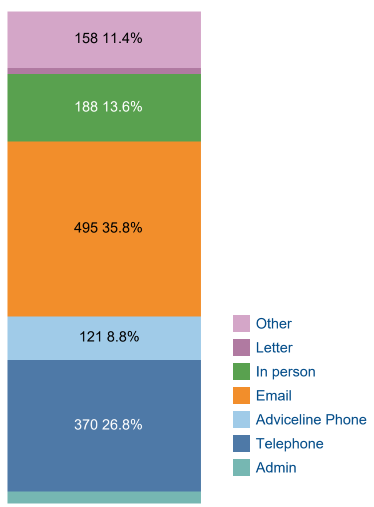
Issues

	Issues	Clients
Benefits & tax credits	96	47
Benefits Universal Credit	53	22
Charitable Support & Food Ban..	143	43
Consumer goods & services	21	8
Debt	59	21
Education	4	1
Employment	21	9
Financial services & capability	6	4
GVA & Hate Crime	1	1
Health & community care	4	3
Housing	145	39
Immigration & asylum	1	1
Legal	12	6
Other	1	1
Relationships & family	19	13
Tax	4	4
Travel & transport	8	7
Utilities & communications	209	39
Grand Total	**807**	

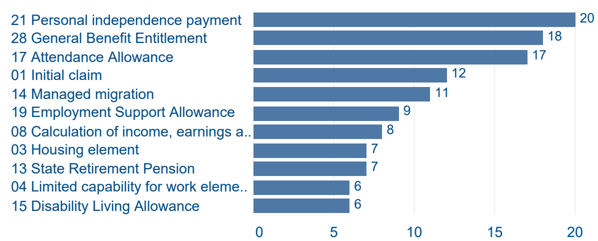
Age



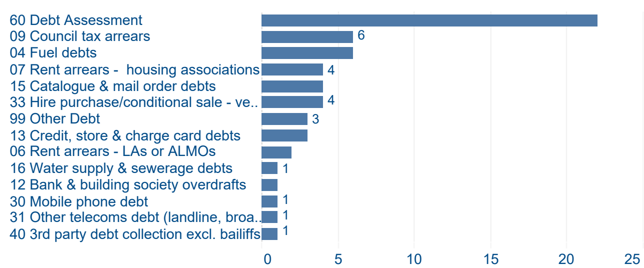
Channel



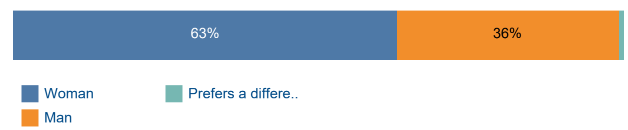
Top benefit issues



Top debt issues

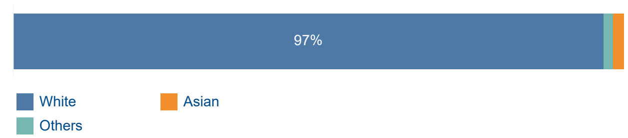


Gender



Disability / Long-term health

Ethnicity



Company registration number: 06983394
Charity registration number: 1132425

Citizens Advice New Forest Ltd

(formerly known as New Forest Citizens Advice Bureau)

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

SKS Westlake Clark Audit
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Contents

Citizens Advice New Forest Ltd
(formerly known as New Forest Citizens Advice Bureau)

Reference and Administrative Details

Chair	J.J. Ogden
Chief Executive Officer	N Young
Trustees	G A Newman J M Baldwin (Resigned February 2025) P R H Jennison (Resigned September 2024) J Kalathil (Resigned April 2024) D Smith D Moxon A Shepherd F M Barnes (Appointed November 2024) S Schofield (Appointed August 2024) (Resigned February 2025) D McCartney (Appointed May 2025) F Turner (Appointed May 2025)
Secretary	F E Marsden
Principal Office	Town Hall Avenue Road Lymington Hampshire SO41 9ZG The charity is incorporated in England and Wales.

Citizens Advice New Forest Ltd

(formerly known as New Forest Citizens Advice Bureau)

Reference and Administrative Details

Company Registration Number	06983394
Charity Registration Number	1132425
Bankers	Flagstone Group Ltd 1st Floor Clareville House 27 Oxendon Street London SW1Y 4EL
	CAF Bank LTD 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
	Nationwide Building Society Kings Park Road Moulton Park Northampton NN3 6NW
Independent Examiner	Moganarden Chelvanaigum FCCA SKS Westlake Clark Audit 7 Lynwood Court Priestlands Place Lymington Hampshire SO41 9GA

Citizens Advice New Forest Ltd

(formerly known as New Forest Citizens Advice Bureau)

Trustees' Report (Including Directors' Report)

For The Year Ended 31 March 2025

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Charitable Purpose and Mission

Citizens Advice New Forest exists to advance education, protect and preserve health, and relieve poverty, sickness, and distress—particularly within the New Forest and surrounding areas. Our mission is to provide free, confidential, impartial, and independent advice and information to empower individuals, influence social policy responsibly, and ensure no one suffers due to a lack of knowledge or inability to express their needs.

Strategic Goal

Our overarching goal is to deliver a sustainable, relevant, and accessible advice, information, and advocacy service for the people of the New Forest. This means continuously adapting our services to meet the evolving needs of our community.

Strategic Priorities (2023–2026)

Following trustee approval of our three-year strategic plan, we have identified four key priorities:

1. **Expanding Services to Meet Community Needs**

   We aim to ensure that all residents of the New Forest can access our services in ways that suit them. This includes adapting our offerings to reflect the diversity of the local population and addressing any service gaps.

2. **Strengthening Partnerships**

   Recognising that we cannot meet every need alone, we will collaborate with other charities, the NHS, local authorities, and community groups to connect clients with additional support.

3. **Investing in Our People**

   Our staff and volunteers are our greatest asset. Over the next three years, we will invest in their development to maintain and enhance the quality of our advice services.

4. **Ensuring Long-Term Sustainability**

   We are committed to building a resilient organisation capable of meeting growing demand. This includes strengthening our infrastructure and securing resources for the future.

In the year ending March 2025, Citizens Advice New Forest continued to deliver a high quality advice service and consistently maintained response rates above the national Citizens Advice average. The organisation undertook a strategic review of its service delivery model and transitioned to a new IT system to improve efficiency across the New Forest.

The charity also strengthened its internal capacity by building an effective leadership team, implementing a new structure to support succession planning, and investing in staff and volunteer development. Financial resilience was enhanced through diversification of funding sources, securing new project funding, and agreeing a three-year funding partnership with New Forest District Council.

Amid the ongoing cost of living crisis, demand remained high. We supported over 6,200 people with more than 20,200 issues, helping clients secure financial outcomes worth over £4 million.

Public benefit

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

The principal activity of Citizens Advice New Forest remains the provision of free, confidential, independent and impartial advice, information and counsel for members of the public. In addition to general advice the following specialist services or projects were provided:

1. **Money Advice**
   The Money and Pension Service (MaPs) Money advice team at CANF is made up of qualified or accredited money advisors and trainees. We help people, particularly those most in need, to improve their financial wellbeing and build a better, more confident future by providing a specialised debt advice service to individuals how and when they need it.

2. **Macmillan**
   This service has been operational since 2009 and Citizens Advice New Forest have been part of the service since the start. HMCAS is a full Citizens Advice Service for people affected by cancer living or being treated in the geographical area of Hampshire, including Portsmouth, Southampton, and the Isle of Wight.

3. **Home and Well**
   CANF delivers the Home & Well programme across the New Forest. The programme supports residents living in the forest as they return after a stay in hospital to ensure they have a comfortable home environment that will help them continue to recover and try to alleviate any risks that might lead them to relapse and return to hospital.

4. **Energy Advice Project**
   CANF delivers the Energy Advice Programme (EAP) which provides one to one energy advice appointments to clients who are in or at risk of fuel poverty, often vulnerable and may be struggling to pay their bills. Energy advice includes advice on fuel options, tariffs, energy grants, as well energy efficiency advice, with the aim of reducing their bills.

5. **National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Client**
   CANF have recruited, trained, employed and supervised four full time debt case workers who are delivering debt advice to vulnerable clients across Hampshire and the Isle of Wight. The case workers meet clients in settings comfortable to the clients, including home visits where necessary.

6. **Financial Inclusion in Foodbanks**
   The aims of the project are to look at new ways to reduce people's reliance on foodbanks by tackling drivers of poverty, the cost of living, maximizing entitlement to generate income from social security benefits and to support them to manage their money. The programme is education centred on advice by a named Financial hardship support worker (FHSW) who is trained and employed by Citizens Advice New Forest (CANF) and based in Ringwood and Waterside Foodbanks

   The primary purpose of this project is to support families and alleviate poverty, by providing one to one support for parents and families in the fields of welfare rights and budget management and housing advice then, if required, to signpost them to the CANF debt team who can help with debt reconciliation.

7. **Digital Champions**
   The Digital Champion Programme aims to tackle digital exclusion by recruiting and training Digital Champion volunteers, who will support older people to improve their digital skills. The volunteers meet in community venues across the New Forest, including Ringwood, New Milton and Lymington libraries.

8. **Household Support Fund**
   Hampshire residents, who would otherwise struggle with energy, food and water bills, can qualify for a grant from the Household Support Fund. This fund is specifically to help with energy bills. CANF administers the fund for residents living in the New Forest.

Trustees' Report (Including Directors' Report)
For The Year Ended 31 March 2025

Advisory services have been provided by telephone, by email, through our Freephone Adviceline service (a telephone service via a single 0808 number). We have also delivered the National Citizens Advice Adviceline and webchat service.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

The number of volunteers that were able to support our service increased to approximately 69 volunteers, all working flexibly from home and the office. They continued to provide an invaluable contribution, we estimate the value of this help at £500,000 in respect of the current year.

Achievements and Performance

During the year, Citizens Advice New Forest accomplished several key milestones that strengthened our service delivery and organisational resilience:

- Conducted a comprehensive review of how advice services are delivered across the New Forest to ensure they remain effective and responsive to local needs.
- Consistently maintained telephone and email response rates above the national Citizens Advice average.
- Successfully transitioned to a new IT system across all New Forest offices, enhancing operational efficiency and service coordination.
- Established a strong leadership team to drive the charity’s growth and strategic development.
- Introduced a new organisational structure to support succession planning and long-term sustainability.
- Diversified our funding streams and secured new project-based funding to support service expansion.
- Secured a new three-year funding agreement with New Forest District Council, ensuring continued support for core services.
- Met all Key Performance Indicators (KPIs) associated with our funded projects, demonstrating accountability and impact.

Structure, governance and management

Nature of governing document

The charity is governed by its Memorandum and Articles of Association. New Forest Citizens Advice Bureau was incorporated as a company limited by guarantee on 6 August 2009. The maximum liability of each member is limited to £1. At 31 March 2023 the company had 5 members (all of whom are also Directors).

New Forest Citizens Advice Bureau is a registered charity. The charity commenced operations on 1 April 2010.

During the financial year the trustees approved a change of name to Citizens Advice New Forest Ltd along with a new Memorandum and Articles of Association. This change took effect on 11th April 2023 at Companies House and is in the process of changing with the Charity Commission.

Recruitment and appointment of trustees

Trustees of the charity, who are also Directors of the Company, are elected from the local community and surrounding areas. A Nominations Committee, made up of Trustees, the Company Secretary and chaired by the Vice Chair is established to oversee the elections process for Board appointments. A separate process agreed by the Trustee Board is followed for the election of the Chair and Vice Chair. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

Induction and training of trustees

Newly appointed Trustees are provided with a comprehensive programme for induction to Citizens Advice New Forest with access to training courses (where available) and mentoring by established trustees.

Organisational structure

Citizens Advice New Forest is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of Citizens Advice New Forest and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The Trustee Board is independent from management. A register of Directors' interests is maintained at our Registered Office.

Trustee Board evaluation

The Trustee Board reviews its performance every year. The evaluation is informal and typically involves individual Trustees completing a questionnaire followed by a group discussion to arrive at a consensus outcome. The evaluation is undertaken by reference to Section 5 of the Charity Governance Code for smaller charities and is also a requirement under the terms of our membership of the National Association of Citizens Advice Bureaux.

Relationships with related parties

Citizens Advice New Forest is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of the charity in order to fulfill its charitable objects and comply with the national membership requirements.

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

Major risks and management of those risks

Citizens Advice New Forest has created a Risk Register which follows best practice guidance available from the Charity Commission. This identifies the major risks to which the charity is exposed, responsibilities and mitigation plans for all of them. This is monitored and updated regularly at meetings of the Board, ensuring that the charity continually manages its risk.

Citizens Advice New Forest has an Information Risk Policy which has been updated to reflect the most recent legislative requirements and is adequate for its purpose.

The Chief Officer is the Senior Information Risk Owner, supported by the Advice Services Managers, the Policy is overseen by a Trustee Lead. These roles provide a clear structure for the strategic governance and operational management of information risks within the charity. The Trustee Board is the Data Controller of all personal data that the charity processes and Joint Data Controller with Citizens Advice for all client information held on systems provided by Citizens Advice. The charity meets the requirements of the Data Protection Act 2018 and other regulatory requirements. It has implemented the introduction of compliance with the General Data Protection Regulation (Regulation (EU) 2016/679) [GDPR].

All staff are required to complete annually the Citizens Advice GDPR e-learning course. Trustees also complete this course. An IT Acceptable Use Policy has been issued to all staff.

Security breaches and near misses are reported to the Board with individual breaches considered and escalated as appropriate, dependent on their seriousness. During the reporting period there were no breaches identified which required the charity to inform or escalate a matter to Citizens Advice or the Information Commissioner’s Office.

Financial review

The Statement of Financial Activities showed net deficit of £31,756 (2024 – £1,386) for the year and reserves stand at £293,705 (2024 - £325,461). The financial position at the year revealed by the Balance Sheet on page 13 shows net current assets or working capital of £318,705 (2024 – £360,461).

Policy on reserves

Citizens Advice New Forest is required to ensure that free monies are available in each financial year to meet any reasonably foreseeable contingency. During the year the Trustees assessed the risks associated with maintaining the existing client services and determined that reserves of £208,000 were required to maintain these services for the foreseeable future.

The Designation of Funds

Citizens Advice New Forest has designated funds from their reserves to invest in the future infrastructure of the charity. This will include a comprehensive review of the advice delivery model across the New Forest to ensure that it meets the needs of the community, as well as a significant upgrade of the information technology across the charity to comply with data protection legislation and cybersecurity requirements. The fund will also support the future estates strategy, which will evolve as leases on the current offices come to an end.

Principal funding sources

The Trustees extend their gratitude to New Forest District Council and the local Town and Parish Councils who continue to support the core operating capacity of the charity. The New Forest District Council provides the principal source of funding.

Additionally, specific funding was received from:

- National Lottery Citizen Advice Hampshire Debt Advice for Vulnerable Client
- Citizens Advice Hampshire in partnership with Macmillan Cancer Support for the provision of information and advice to people with cancer.
- The National Association of Citizens Advice Bureaux for Energy Best Deal Extra to provide advice on the best energy deals available.
- The National Association of Citizens Advice Bureaux for the Money and Pensions Service (MAPS) funded a debt advice project. Under this project the charity provides debt advice to members of the public requiring help with their debt problems.
- New Forest District Council discretionary grant for work with the Traveller community in the New Forest
- Home & Well - NHS referrals
- Ringwood and Waterside Foodbanks
- Stronger Together Across Ringwood and Fordingbridge

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Investment policy and objectives

As required in its Memorandum paragraph 4.19, in furtherance of its objects, and for no other purposes, the charity has the power to invest monies of the charity not immediately required for its purposes in such investments, securities or property as may be thought fit, subject nevertheless to such conditions and consents as may at the time be imposed or required by law.

The Trustees consider it appropriate to invest cash to achieve a return on that investment to further the aims of the charity. This will be done by seeking the best financial return within a level of risk considered acceptable to the Board.

Donated Facilities and Services

During the year, the charity has been provided with free use of two offices facilities at New Milton Town Hall by New Forest District Council. The facilities comprise two desks in the entrance area and two private offices for confidential discussions, used as a drop-in advice center.

In accordance with the Charities SORP (FRS 102), where the value of donated goods, facilities, or services cannot be measured reliably, they are not included in the Statement of Financial Activities. The trustees consider that the value of this donated space cannot be measured with sufficient reliability. However, the trustees are grateful for the continued support provided through this arrangement.

Plans for future periods

Citizens Advice New Forest has identified the following strategic objectives to guide its development and ensure continued delivery of high-quality services to the community:

1. **Project Development to Support Client Needs**

   We will continue to design and implement new projects that directly address the challenges faced by our clients, with a focus on improving financial resilience, access to services, and overall wellbeing.

2. **Extension of Debt Advice Services for Vulnerable Clients**

   We aim to secure an extension of the National Lottery-funded Citizens Advice Hampshire Debt Advice project, which provides vital support to vulnerable individuals across Hampshire.

3. **Maintaining High Standards of Remote Advice Delivery**

   Citizens Advice New Forest remains committed to sustaining telephone and email advice response rates above the national Citizens Advice average, ensuring timely and effective support for all clients.

4. **Volunteer Recruitment and Development**

   Recognising the essential role of volunteers in service delivery, we will invest in recruitment, training, and development to enhance capacity and expand our specialist advice capabilities.

5. **Funding Diversification and Project Investment**

   To strengthen financial sustainability, we will continue to diversify our funding base and actively pursue new project funding opportunities that align with our strategic goals and community needs

6. **Review of Employee Pay and Benefits**

   A comprehensive review of staff remuneration and benefits will be undertaken to ensure fairness, competitiveness, and alignment with sector standards, supporting staff retention and wellbeing.

7. **Performance Monitoring and Accountability**

   We will maintain a strong focus on delivering against the key performance indicators set for all funded projects, ensuring transparency, impact measurement, and continuous improvement.

8. **Embedding Outreach into Service Delivery**

   We will strengthen our outreach work by integrating it into our core service model, ensuring advice reaches individuals in community settings such as foodbanks, schools, and healthcare environments. This approach will help us engage with those who may face barriers to accessing traditional services and improve overall accessibility and impact.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006. The annual report

was approved by the trustees of the charity on……………..and signed on its behalf by:

....
J.J. Ogden
Chairman

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31ST MARCH, 2025

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs ofthe charitable company and of its incoming resources and application of resources, including its income and expenditure, forthat period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitablecompany will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company andenable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

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

Approved by the trustees of the charity on .... and signed on its behalf by:

....
J.J. Ogden
Chairman

Independent Examiner's Report to the trustees of Citizens Advice New Forest Ltd

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 12 to 24.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

Since Citizens Advice New Forest Ltd's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants which is one of the listed bodies.

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

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

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

....
Moganarden Chelvanaigum FCCA
SKS Westlake Clark Audit
7 Lynwood Court
Priestlands Place
Lymington
Hampshire
SO41 9GA

Date:............................

Citizens Advice New Forest Ltd

(formerly known as New Forest Citizens Advice Bureau)

Statement of Financial Activities for the Year Ended 31 March 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds 2025	Restricted funds 2025	Total 2025	Total 2024
		£	£	£	£
Income and endowments					
Donations and legacies	3	243,232	354,323	597,555	520,160
Charitable activities	4	-	121,522	121,522	118,758
Other trading activities	5	9,878	2,144	12,022	-
Investment Income	6	16,139	-	16,139	10,868
Total Income		269,249	477,989	747,238	649,786
Expenditure on :					
Charitable Acitvities	7	227,022	551,972	778,994	651,172
Total Expenditure		227,022	551,972	778,994	651,172
Net income					
Transfer between funds		(65,102)	65,102	-	-
Net movement in funds		(22,875)	(8,881)	(31,756)	(1,386)
Reconciliation of funds					
Total funds brought forward		275,194	50,267	325,461	326,847
Total funds carried forward	17	252,319	41,386	293,705	325,461

Statement of Financial Activities - Comparative Data for the Year Ended 31 March 2024

	Note	Unrestricted funds 2024	Restricted funds 2024	Total 2024	Total 2023
		£	£	£	£
Income and endowments					
Donations and legacies	3	257,802	262,358	520,160	377,188
Charitable activities	4	-	118,758	118,758	118,388
Other trading activities	5	-	-	-	64
Investment Income	6	10,868	-	10,868	3,413
Total Income		268,670	381,116	649,786	499,053
Expenditure on :					
Charitable Activities	7	237,402	413,770	651,172	521,586
Total Expenditure		237,402	413,770	651,172	521,586
Net income		31,268	(32,654)	(1,386)	(22,532)
Transfer between funds		(44,205)	44,205	-	-
Net movement in funds		(12,937)	11,551	(1,386)	(22,533)
Reconciliation of funds					
Total funds brought forward		288,131	38,716	326,847	349,380
Total funds carried forward	17	275,194	50,267	325,461	326,847

All of the charity's activities derive from continuing operations.

Citizens Advice New Forest Ltd

(formerly known as New Forest Citizens Advice Bureau)

Balance Sheet as at 31 March 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	13	15,200	-
Current assets			
Debtors	14	87,484	42,108
Cash at bank and in hand		268,042	352,772
		355,526	394,880
Creditors: Amounts falling due within one year	15	(52,021)	(34,419)
Total Assets Less Current Liabilities		318,705	360,461
Provisions	16	(25,000)	(35,000)
Net assets		293,705	325,461
Funds of the charity:			
Restricted Income Funds			
Restricted Funds	18	41,386	50,267
Unrestricted Income Funds			
Unrestricted Funds	18	252,319	275,195
Total Funds		293,705	325,461

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 provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on.......................and were signed on their behalf by:

....
J.J. Ogden
Chairman

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Town Hall
Avenue Road
Lymington
Hampshire
SO41 9GA

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation of accounts

Citizens Advice New Forest meets the definition of a public benefit entity under 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 £. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The charity’s Financial Statements show net loss of £31,756 for the year and free reserves of £232,144 as at the year end. The Trustees are of the view that these results and fundraising plans for the future have secured the immediate future of the Charity for the next 12 months and on this basis the charity is a going concern.

Income and endowments

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

-The donor specifies that the grant or donation must only be used in future accounting periods; or
-The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated services have been recognised in the statement of financial activities as both incoming resources and resources expended valued at the standard retail price less the price actually paid.

Notes to the Financial Statements for the Year Ended 31 March 2025

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure and irrecoverable VAT

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activitiesthat raise funds.

Charitable activities

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

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings andthe cost of any legal advice to trustees on governance or constitutional matters.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits

Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derivedfrom its charitable activities, as it falls within the various exemptions available to registered charities.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liabilityfor at least twelve months after the reporting date.

Creditors and provisions

Provisions are recognised when the charity has an obligation at the reporting date as a result of a past event, it is probable thatthe charity will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.
Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for a specific purpose, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 17.

Cash flow statement

The charitable company qualifies as a small company and advantage has been taken of the exemption provided by SORP (FRS 102) as amended by Bulletin 1, not to prepare a cash flow statement.

3. Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and legacies;				
Donations	30,068	-	30,068	3,098
Government grants	213,164	-	213,164	254,704
Grant from other charities	-	354,323	354,323	262,358
	243,232	354,323	597,555	520,160

Grants and donations in 2024 totaling £520,160 was attributed to unrestricted funds of £257,802 and restricted funds of £109,991.

Donated Facilities / Donated Services

During the year, the charity has been provided with free use of two offices facilities at New Milton Town Hall by New Forest District Council. The facilities comprise two desks in the entrance area and two private offices for confidential discussions, used as a drop-in advice center.

In accordance with the Charities SORP (FRS 102), where the value of donated goods, facilities, or services cannot be measured reliably, they are not included in the Statement of Financial Activities. The trustees consider that the value of this donated space cannot be measured with sufficient reliability. However, the trustees are grateful for the continued support provided through this arrangement.

Notes to the Financial Statements for the Year Ended 31 March 2025

4. Income from charitable activities

	Unrestricted funds	Restricted funds £	Total 2025 £	Total 2024 £
Grant	-	121,522	121,522	118,758
	-	121,522	121,522	118,758

Grants in 2025 totaling £121,522 (2024 - £118,758) was all attributed to restricted funds.

5. Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Other income from other trading activities	9,878	2,144	12,022	-
	9,878	2,144	12,022	-

Income from other trading activity in 2024 totaling £Nil was all attributed to restricted funds.

6. Investment income

	Unrestricted funds	Restricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;				
Interest receivable on bank deposits	16,139	-	16,139	10,868
	16,139	-	16,139	10,868

Investment income in 2025 totaling £16,139 (2024 - £10,868) was all attributed to unrestricted funds.

7. Expenditure on charitable activities

	Activity support costs £	Total 2025 £	Total 2024 £
Advice giving;	778,994	778,994	651,172
	778,994	778,994	651,172

£227,022 (2024 - £237,402) of the above expenditure was attributable to unrestricted funds and £551,972 (2024 - £413,770) to restricted funds.

Notes to the Financial Statements for the Year Ended 31 March 2025

8. Analysis of governance and support cost

Support costs allocated to charitable activities

	Advice giving	Governance costs	Total 2025	Total 2024
	£	£	£	£
Staff costs	651,051	-	651,051	527,366
Admin cost	39,106	-	39,106	43,683
Premises	46,767	-	46,767	48,004
Computer costs	25,958	-	25,958	14,048
Finance costs	166	-	166	701
Other support costs	12,973	-	12,973	13,196
Governance costs	-	2,973	2,973	4,174
	776,021	2,973	778,994	651,172

9. Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

During the year no trustee was reimbursed expenses.

No trustees have received any other benefits from the charity during the year.

	2025	2024
	£	£
Staff costs during the year were:		
Wages and Salaries	578,070	468,306
Social security costs	35,990	23,780
Pension Costs	13,051	13,285
Other Staff costs	23,940	21,995
	651,051	527,366

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	Number	Number
Managerial	8	8
Service delivery	22	21
	30	29

The key management personnel of the charity comprise the Chief officer.

The total employee benefits of the key management personnel of the charity were £53,110 (2024 - £45,614).

Notes to the Financial Statements for the Year Ended 31 March 2025

11. Independent examiner's remuneration

	2025	2024
	£	£
Examination of the financial statements	2,759	2,694
	2,759	2,694

12. Taxation

The company is a registered charity and therefore, is not liable for income tax or corporation tax on income derived from itscharitable activities, as it falls within the various exemptions available to registered charities.

13. Tangible fixed assets

	IT equipment
Cost	
At 1 April 2024	-
Additions	19,000
At 31 March 2025	19,000
Depreciation and impairment	
At 1 April 2024	-
Depreciation charged in the year	3,800
At 31 March 2025	3,800
Carrying amount	
At 31 March 2025	15,200
At 31 March 2024	-

Notes to the Financial Statements for the Year Ended 31 March 2025

14. Debtors

	2025	2024
	£	£
Other debtors	77,640	-
Prepayment	9,844	6,202
Accrued income	-	35,906
	87,484	42,108

15. Creditors: amounts falling due within one year

	2,025	2,024
	£	£
Other taxation and social security	11,703	9,670
Other creditors	30,464	14,057
Accruals	9,854	10,692
	52,021	34,419

16. Provisions

	Dilapidations	Total
	£	£
At 1 April 2024	35,000	35,000
Credited to the statement of recognised gains and losses	(10,000)	(10,000)
At 31 March 2025	25,000	25,000

The dilapidation provision is recognised in order to make good alterations to leased premises at the end of the lease term.

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Commitments

Other financial commitments

Lease commitments
The total amount of other financial commitments not provided in the financial statements was £57,312 (2024 - £89,186).

Breakdown of above:

Due within 1 year: £29,192 (2024 - £31,874)
Due between 1 to 5 years: £28,120 (2024 - £57,312)
Due beyond 5 years: £Nil (2024 - £Nil)

18 Funds

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General Unrestricted Fund	275,193	269,249	(227,023)	(65,102)	252,319
Total unrestricted funds	275,193	269,249	(227,023)	(65,102)	252,319
Restricted funds					
Macmillan	-	36,056	(45,180)	9,124	-
Larder HUB Grant	4,428	-	-	(4,428)	-
Restorative Justice	600	-	-	(600)	-
EAP	-	38,951	(30,285)	-	8,666
Ringwood Food Grant	7,139	-	-	(7,139)	-
Help to Claim Universal Credit	64	-	-	(64)	-
Home & Well	25	6,405	-	-	6,430
MaPS	20,700	87,610	(86,310)	-	22,000
Help To Claim Phone & Webchat	5,028	-	-	(5,028)	-
National Lottery Citizens Advice	-	192,443	(226,883)	34,440	-
NF Campaigns Manager	-	42,172	(60,723)	18,551	-
Financial Inclusion	-	38,337	(52,651)	14,314	-
HAF Signposting	1,018	-	-	(1,018)	-
Sovereign	8,931	-	-	(8,931)	-
School Inclusion	2,334	24,884	(43,099)	15,881	-
Energy Reach Community Project	-	11,131	(6,841)	-	4,290
Total Restricted funds	50,267	477,989	(551,972)	65,102	41,386
Total funds	325,460	747,238	(778,995)	-	293,705

Notes to the Financial Statements for the Year Ended 31 March 2025

Restricted Reserve transfer to General Unrestricted Fund:
A review of projects was carried out at the year-end which identified and confirmed expenditure had been incurred in prior years, from the General Unrestricted Fund, for the undernoted projects. As this expenditure relates to previous year end accounts, the 2024/25 accounts show a transfer has been made from Restricted Reserves to General Unrestricted Fund for the following:

Larder HUB Grant – (£4,428) Providing Larder hubs.
Restorative Justice – (£600) Provided training and display of literature on the Restorative Justice Scheme offered by the Office of the Police and Crime Commissioner.
Ringwood Food Grant – (£7,139) Supporting Ringwood Foodbank.
Help to Claim Universal Credit – (£64) Project set up between National Citizens Advice and the DWP to help clients with Universal Credit online applications and offer support.
Help To Claim Phone & Webchat – (£5,028) The delivery of Help to Claim Universal Credit via face-to-face support (including outreach) as well as webchat and phone support to increase accessibility
HAF Signposting – (£1,018) Supporting Holiday Activities and Food Grant program by issuing Z cards.
Sovereign – (£8,931) Grant for receiving referrals from Sovereign Housing for debt clients in the New Forest Area.

Funds - Comparative Data for the Year Ended 31 March 2024

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General					
Unrestricted Income Fund	288,131	268,670	(237,403)	(44,205)	275,193
Restricted funds					-
Macmillan	-	32,831	(37,360)	4,529	-
Larder HUB Grant	5,026	8,000	(8,598)	-	4,428
NFDC Debt Supervisor	2,946	17,500	(21,704)	1,257	-
Restorative Justice	600	-	-	-	600
EAP	-	18,188	(30,771)	12,584	-
Ringwood Food Grant	7,139	-	-	-	7,139
Help to Claim Universal Credit	64	-	-	-	64
Home & Well	25	-	-	-	25
MaPS	7,938	85,927	(73,165)	-	20,700
Help To Claim Phone & Webchat	5,028	-	-	-	5,028
National Lottery Citizens Advice	-	115,699	(125,622)	9,923	-
NF Campaigns Manager	-	50,427	(58,544)	8,117	-
Financial Inclusion	-	37,545	(45,340)	7,795	-
HAF Signposting	1,018	-	-	-	1,018
Sovereign	8,931	-	-	-	8,931
School Inclusion		15,000	(12,666)	-	2,334
Total Restricted funds	38,715	381,116	(413,770)	44,205	50,267
Total funds	326,846	649,786	(651,173)	-	325,459

Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied and remain current, are as follows:

Macmillan - Relates to a specific project set up between Citizens Advice Hampshire and Macmillan Cancer Support to provide advice to meet the needs of those affected by cancer.

EAP – Deliver energy advice enabling more clients to be supported with energy issues such as: switching/tariffs, energy bills, fuel bill renegotiation, access to grants, smart meters and support to be an active energy consumer.

Home and Well - An ongoing grant. To provide advice to NHS referrals, on priority service registering.

MaPS - Funding for trainee debt adviser for MaPS provision.

National Lottery Citizens Advice - Provide debt advice to vulnerable clients.

NF Campaigns Manager - Supporting and implementing development of the Poverty Action Plan across the new Forest.

Financial Inclusion - Outreach work in conjuntion with food larders and Trussel trust.

School Inclusion – School will identify families as potential clients and these clients will be provided with advice and guidance on welfare rights, budget management and housing advice.

Notes to the Financial Statements for the Year Ended 31 March 2025

19. Analysis of net assets between fund

	Unrestricted funds	Restricted funds	Total funds at 31 March 2025
	£	£	£
Tangible assets	15,200	-	15,200
Current Assets	314,140	41,386	355,526
Current Liabilities	(52,021)	-	(52,021)
Provisions	(25,000)	-	(25,000)
Total net assets	252,319	41,386	293,705

	Unrestricted funds	Restricted funds	Total funds at 31 March 2024
	£	£	£
Current Assets	344,613	50,267	394,880
Current Liabilities	(34,419)	-	(34,419)
Provisions	(35,000)	-	(35,000)
Total net assets	275,194	50,267	325,461

20. Share capital

The company is limited by guarantee and does not have a share capital divided by shares.

21. Related party transactions

There were no related party transactions during the year (2024 - £Nil).

Articles of Association of Citizens Advice New Forest

Approved and Adopted at the Annual General Meeting held on 27 October 2022

Company number : 06983394 Charity number : 1132425

1. The company's registered name is **Citizens Advice New Forest** (and in this document it is called the 'charity') approved and adopted at a General Meeting held on 7 December 2022.

Interpretation

2. In the **Articles**

'**address'** means a postal address or, for the purposes of electronic communication, a fax number, an e-mail or postal address or a telephone number for receiving text messages in each case registered with the charity;

'the **articles'** means the charity's articles of association;

'the **charity'** means the company to be regulated by these Articles;

"**Citizens Advice"** means the National Association of Citizens Advice Bureaux (company no. 01436945 and registered charity no. 279057)

'**clear days'** in relation to the period of a notice means a period excluding: •
the day when the notice is given or deemed to be given; and
• the day for which it is given or on which it is to take effect;

'**the Commission'** means the Charity Commission for England and Wales;

'**Companies Acts'** means the Companies Acts (as defined in section 2 of the Companies Act 2006) insofar as they apply to the charity;

'**conflict of interest'** means any situation in which a trustee's personal interests or loyalties could, or could be seen to, prevent them from making a decision only in the best interests of the charity.

'**conflict of loyalty'** means a particular type of conflict of interest, in which a trustee's loyalty or duty to another person or organisation could prevent the trustee from making a decision only in the best interests of the charity.

'**delivery partners'** means other organisations where the charity may sub-grant/subcontract funding received;

'the directors' means the directors of the charity. The directors are charity trustees as defined by section 177 of the Charities Act 2011;

'**document'** includes, unless otherwise specified, any document sent or supplied in electronic form;

'electronic form' and 'electronic means' have the meanings given in section 1168 of the Companies Act 2006;

'**the memorandum'** means the charity's memorandum of association;

'officers' includes the directors and the secretary (if any);

'secretary' means any person appointed to perform the duties of the secretary of the charity including any joint or assistant company secretary;

'**the United Kingdom'** means Great Britain and Northern Ireland; and

words imputing one gender shall include all genders, and the singular includes the plural and vice versa.

Unless the context otherwise requires, words or expressions contained in the Articles have the same meaning as in the Companies Acts but excluding any statutory modification not in force when this constitution becomes binding on the charity.

Apart from the exception mentioned in the previous paragraph a reference to an Act of Parliament includes any statutory modification or re-enactment of it for the time being in force.

Liability of members

3. The liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the charity in the event of its being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member, for:
   1) payment of the charity's debts and liabilities incurred before he, she or it ceases to be a member;
   2) payment of the costs, charges and expenses of winding up; and 3)

adjustment of the rights of the contributories among themselves.

Objects

4. The charity's objects ('Objects') are specifically:

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 the New Forest and surrounding areas.

Powers

5. The charity has power to do anything which is calculated to further its Objects or is conducive or incidental to doing so. In particular, the charity has power:

1) to establish, provide and assist in the provision of Local Citizens Advice services and outlets supplying a free, independent, confidential and impartial service of advice, information and counsel for the public:
2) to raise funds. In doing so, the charity must not undertake any taxable permanent trading activity and must comply with any relevant statutory regulations;
3) to buy, take on lease or in exchange, hire or otherwise acquire any property and to maintain and equip it for use;
4) to sell, lease or otherwise dispose of all or any part of the property belonging to the charity. In exercising this power, the charity must comply as appropriate with sections 117 and 122 of the Charities Act 2011.
5) to borrow money and to charge the whole or any part of the property belonging to the charity as security for repayment of the money borrowed or as security for a grant or the discharge of an obligation. The charity must comply as appropriate with sections 124 - 126 of the Charities Act 2011 if it wishes to mortgage land;
6) to cooperate with other charities, voluntary bodies and statutory authorities and to exchange information and advice with them;
7) to establish or support any charitable trusts, associations or institutions formed for any of the charitable purposes included in the Objects.
8) to acquire, merge with or to enter into any partnership or joint venture arrangement with any other charity;

9) to set aside income as a reserve against future expenditure but only in accordance with a written policy about reserves;

10) to employ and remunerate such staff as are necessary for carrying out the work of the charity. The charity may employ or remunerate a director only to the extent it is permitted to do so by article 7 and provided it complies with the conditions in that article;

11) to:

(a) deposit or invest funds;

(b) employ a professional fund-manager; and

(c) arrange for the investments or other property of the charity to be held in the name of a nominee; in the same manner and subject to the same conditions as the trustees of a trust are permitted to do by the Trustee Act 2000;

12) to provide indemnity insurance for the directors in accordance with, and subject to the conditions in, section 189 of the Charities Act 2011;

13) to pay out of the funds of the charity the costs of forming and registering the charity both as a company and as a charity;

14) to make grants to delivery partners for the delivery of the services which advance the charity's objects.

Application of Income and property

6.

1) The income and property of the charity shall be applied solely towards the promotion of the Objects.

2) (a) A director is entitled to be reimbursed from the property of the charity or may pay out of such property reasonable expenses properly incurred by him or her when acting on behalf of the charity.

(b) A director may benefit from trustee indemnity insurance cover purchased at the charity's expense in accordance with, and subject to the conditions in, section 189 of the Charities Act 2011.

(c) A director may receive an indemnity from the charity in the circumstances specified in article 57.

(d) A director may not receive any other benefit or payment unless it is authorised by article 7.

3) Subject to article 7, none of the income or property of the charity may be

paid or transferred directly or indirectly by way of dividend bonus or otherwise by way of profit to any member of the charity. This does not prevent a member who is not also a director receiving:

(a) a benefit from the charity in the capacity of a beneficiary of the charity;

(b) reasonable and proper remuneration for any goods or services supplied to the charity.

Benefits and payments to charity directors and connected persons

7.

1) General provisions

No director or connected person may:

(a) buy any goods or services from the charity on terms preferential to those applicable to members of the public;

(b) sell goods, services, or any interest in land to the charity;

(c) be employed by, or receive any remuneration from, the charity;

(d) receive any other financial benefit from the charity;

unless the payment is permitted by sub-clause (2) of this article, or authorised by the court or the prior written consent of the Charity Commission has been obtained.

In this article a 'financial benefit' means a benefit, direct or indirect, which is either money or has a monetary value.

2) Scope and powers permitting directors' or connected persons' benefits

(a) A director or connected person may receive a benefit from the charity as beneficiary provided that a majority of the directors do not benefit in this way.

(b) A director or connected person may enter into a contract for the supply of services, or of goods that are supplied in connection with the provision of services, to the charity where that is permitted in accordance with, and subject to the conditions in, sections 185 and 186 of the Charities Act 2011.

(c) Subject to sub-clause (3) of this article a director or connected person may provide the charity with goods that are not supplied in connection with services provided to the charity by the director or connected person.

(d) A director or connected person may receive interest on money lent to the charity at a reasonable and proper rate which must be not more than the Bank of England bank rate (also known as the base rate).

(e) A director or connected person may receive rent for premises let by the director or connected person to the charity. The amount of the rent and the other terms of the lease must be reasonable and proper. The director concerned must withdraw from any meeting at which such a proposal or the rent or other terms of the lease are under discussion.

(f) A director or connected person may take part in the normal trading and fundraising activities of the charity on the same terms as members of the public.

3) Payment for supply of goods only – controls

The charity and its directors may only rely upon the authority provided by sub-clause (2)(c) of this article if each of the following conditions is satisfied:

(a) The amount or maximum amount of the payment for the goods is set out in an agreement in writing between the charity or its directors (as the case may be) and the director or connected person supplying the goods ('the supplier') under which the supplier is to supply the goods in question to or on behalf of the charity.

(b) The amount or maximum amount of the payment for the goods does not exceed what is reasonable in the circumstances for the supply of the goods in question.

(c) The other directors are satisfied that it is in the best interests of the charity to contract with the supplier rather than with someone who is not a director or connected person. In reaching that decision the directors must balance the advantage of contracting with a director or connected person against the disadvantages of doing so.

(d) The supplier is absent from the part of any meeting at which there is discussion of the proposal to enter into a contract or arrangement with him or her or it with regard to the supply of goods to the charity.

(e) The supplier does not vote on any such matter and is not to be counted when calculating whether a quorum of directors is present at the meeting.

(f) The reason for their decision is recorded by the directors in the minute book.

(g) A majority of the directors then in office are not in receipt of remuneration or payments authorised by article 7 (for the purpose of this sub-clause a calculation of the "majority of the directors" shall include both the directors who are themselves in receipt of payments from the charity, and directors who have connected persons who are in receipt of payment from the charity).

4) In sub-clauses (2) and (3) of this article:

(a) 'charity' includes any company in which the charity:

(i) holds more than 50% of the shares; or

(ii) controls more than 50% of the voting rights attached to the shares; or

(iii) has the right to appoint one or more directors to the board of the company.

(b) 'connected person' includes any person within the definition in article 61 'Interpretation'

Declaration of directors' interests

8. A director must declare the nature and extent of any interest, direct or indirect, which he or she has in a proposed transaction or arrangement with the charity or in any transaction or arrangement entered into by the charity which has not previously been declared. A director must absent himself or herself from any discussions of the charity directors in which it is possible that a conflict will arise between his or her duty to act solely in the interests of the charity and any personal interest (including but not limited to any personal financial interest).

Conflict of interests and conflict of loyalties

9.

1) If a conflict of interests arises for a director because of a duty of loyalty owed to another organisation or person and the conflict is not authorised by virtue of any other provision in the articles, the unconflicted directors may authorise such a conflict of interests where the following conditions apply:

(a) the conflicted director is absent from the part of the meeting at which there is discussion of any arrangement or transaction affecting that other organisation or person;

(b) the conflicted director does not vote on any such matter and is not to be counted when considering whether a quorum of directors is present at the meeting; and

(c) the unconflicted directors consider it is in the interests of the charity to authorise the conflict of interests in the circumstances applying.

2) In this article a conflict of interests arising because of a duty of loyalty owed to another organisation or person only refers to such a conflict which does not involve a direct or indirect benefit of any nature to a director or to a connected person.

Members

10.

1) The subscribers to the memorandum are the first members of the charity.

2) A director shall become a member on being appointed a director and shall cease to be a member when he or she ceases to be a director.

3) Membership is open to other individuals or organisations who:

(a) apply to the charity in the form required by the directors; and

(b) are approved by the directors; and

(c) are, if individuals, over 16 and not paid workers, employees or unpaid volunteers of the charity.

4) (a) The directors may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application.

(b) The directors must inform the applicant in writing of the reasons for the refusal within twenty-one days of the decision.

(c) The directors must consider any written representations the applicant may make about the decision. The directors' decision following any written representations must be notified to the applicant in writing but shall be final.

5) Membership is not transferable.

6) The directors must keep a register of names and addresses of the

members and the dates on which they became and ceased to be a member or representative

Classes of membership

11. There is a single class of membership. The same rights and obligations shall apply to all members.

Termination of membership

12. Membership is terminated if:

1) the member dies or, if it is an organisation, ceases to exist;

2) the member resigns by written notice to the charity unless, after the resignation, there would be less than two members;

3) any sum due from the member to the charity is not paid in full within six months of it falling due;

4) the member is removed from membership by a resolution of the directors that it is in the best interests of the charity that his or her or its membership is terminated. A resolution to remove a member from membership may only be passed if:

(a) the member has been given at least twenty-one days' notice in writing of the meeting of the directors at which the resolution will be proposed and the reasons why it is to be proposed;

(b) the member or, at the option of the member, the member's representative (who need not be a member of the charity) has been allowed to make representations to the meeting.

5) the member fails to attend two successive annual general meetings in person, by its appointed representative (if a member organisation) or by proxy without notifying the charity of his, her or its intention to remain a member.

6) the member ceases to be a director, if applicable.

General meetings

13.

1) The charity must hold its first annual general meeting within eighteen months after the date of its incorporation.

2) An annual general meeting must be held in each subsequent year and not more than fifteen months may elapse between successive annual general meetings.

14. The directors may call a general meeting at any time.

Notice of general meetings

15.

1) The minimum period of notice required to hold a general meeting of the charity is fourteen clear days.

2) A general meeting may be called by shorter notice if it is so agreed by a majority in number of members having a right to attend and vote at the meeting, being a majority who together hold not less than 90 percent of the total voting rights.

3) The notice must specify the date, time and place of the meeting and the general nature of the business to be transacted. If the meeting is to be an annual general meeting, the notice must say so. The notice must also contain a statement setting out the right of members to appoint a proxy under section 324 of the Companies Act 2006 and article 22.

4) The notice must be given to all the members and to the directors, Citizens Advice, any President and the auditors.

16. The proceedings at a meeting shall not be invalidated because a person who was entitled to receive notice of the meeting did not receive it because of an accidental omission by the charity, or a member was absent during the course of the meeting due to technological failure as long as the meeting remains quorate.

Proceedings at general meetings

17.

1) No business shall be transacted at any general meeting unless a quorum is present.

2) A quorum is:

(a) 4 members present, in person or by proxy and entitled to vote upon the business to be conducted at the meeting; or

(b) one quarter of the total membership at the time;

whichever is the greater.

3) The authorised representative of a member organisation shall be counted in the quorum.

4) The directors may make regulations permitting attendance at general meetings by any means whereby every participant can attend, speak and vote simultaneously with every other participant; such that persons may be considered present at the meeting even if not physically present in the same location. This is subject to a minimum of two members being physically present at the location address of the meeting.

5) Any representative from Citizens Advice attending general meetings of the charity as an observer shall have the right to speak but not to vote at such meetings

18.

1) If:

(a) a quorum is not present within half an hour from the time appointed for the meeting; or

(b) during a meeting a quorum ceases to be present;

the meeting shall be adjourned to such time and place as the directors shall determine.

2) The directors must reconvene the meeting and must give at least seven clear days' notice of the reconvened meeting stating the date, time and place of the meeting.

3) If no quorum is present at the reconvened meeting within fifteen minutes of the time specified for the start of the meeting the members present in person or by proxy at that time shall constitute the quorum for that

meeting.

19.

1) General meetings shall be chaired by the person who has been appointed to chair meetings of the directors.
2) If there is no such person or he or she is not present within fifteen minutes of the time appointed for the meeting the Vice Chair of the board of directors (if any) shall take the chair and if none is in attendance a director nominated by the directors shall chair the meeting.
3) If there is only one director present and willing to act, he or she shall chair the meeting.
4) If no director is present and willing to chair the meeting within fifteen minutes after the time appointed for holding it, the members present in person or by proxy and entitled to vote must choose one of their number to chair the meeting.

20.

1) The members present in person or by proxy at a meeting may resolve by ordinary resolution that the meeting shall be adjourned.
2) The person who is chairing the meeting must decide the date, time and place at which the meeting is to be reconvened unless those details are specified in the resolution.
3) No business shall be conducted at a reconvened meeting unless it could properly have been conducted at the meeting had the adjournment not taken place.
4) If a meeting is adjourned by a resolution of the members for more than seven days, at least seven clear days' notice shall be given of the reconvened meeting stating the date, time and place of the meeting.

21.

1) Any vote at a meeting shall be decided by a show of hands unless before, or on the declaration of the result of, the show of hands a poll is demanded:
   (a) by the person chairing the meeting; or
   (b) by at least two members present in person or by proxy and having the right to vote at the meeting; or
   (c) by a member or members present in person or by proxy representing not less than one-tenth of the total voting rights of all the members having the right to vote at the meeting.

2) (a) The declaration by the person who is chairing the meeting of the result of a vote shall be conclusive unless a poll is demanded.

(b) The result of the vote must be recorded in the minutes of the charity but the number or proportion of votes cast need not be recorded.

3) (a) A demand for a poll may be withdrawn, before the poll is taken, but only with the consent of the person who is chairing the meeting. (b) If the demand for a poll is withdrawn the demand shall not invalidate the result of a show of hands declared before the demand was made.

4) (a) A poll must be taken as the person who is chairing the meeting directs, who may appoint scrutineers (who need not be members) and who may fix a time and place for declaring the results of the poll.

(b) The result of the poll shall be deemed to be the resolution of the meeting at which the poll is demanded.

5) (a) A poll demanded on the election of a person to chair a meeting or on a question of adjournment must be taken immediately.

(b) A poll demanded on any other question must be taken either immediately or at such time and place as the person who is chairing the meeting directs.

(c) The poll must be taken within thirty days after it has been demanded.

(d) If the poll is not taken immediately at least seven clear days’ notice shall be given specifying the time and place at which the poll is to be taken.

(e) If a poll is demanded the meeting may continue to deal with any other business that may be conducted at the meeting.

Content of proxy notices

22.

1) A proxy shall be appointed using a notice in the following written form (or in form as near thereto as circumstances allow or in any other form which is

usual or which the board may approve):-

"..'registered name'

Name of member appointing the proxy:....................................

Address:...

I/We hereby appoint [name of proxy] of [address of proxy] as my/our proxy to vote in my/our name and on my/our behalf at the meeting of the charity to be held on [date], and at any adjournment of the meeting.

This form is to be used in respect of the resolutions mentioned below as follows:
Resolution 1:
*for
*against
*abstain
*as the proxy thinks fit

Resolution 2:
*for
*against
*abstain
*as the proxy thinks fit

All other resolutions properly put to the meeting:
*for
*against
*abstain
*as the proxy thinks fit
*Strike out whichever is not desired. If no indication is given, the proxy may vote as he or she thinks fit.
Signed: ....
Dated: ...."

2) A Proxy notice must be delivered to the charity in accordance with the provisions of these Articles concerned with delivery of communications and notice to the charity and shall be so delivered:

(a) at least 48 hours before the time for holding the meeting or adjourned meeting at which the person named in the form proposes to vote;

(b) in the case of a poll taken more than 48 hours after it is demanded: at least 24 hours before the time appointed for the taking of the poll; or
(c) in the case of a poll not taken at the meeting but taken within 48 hours after it is demanded: at the meeting at which the poll is demanded, by delivering the form to the chair of the meeting or to the Secretary or to any director; and an instrument of proxy which is not so delivered shall be invalid

Delivery of Proxy Notice

22A

1) A person who is entitled to attend, speak or vote (either on a show of hands or on a poll) at a general meeting remains so entitled in respect of that meeting or any adjournment of it, even though a valid proxy notice has been delivered to the charity by or on behalf of that person.
2) An appointment under a proxy notice may be revoked by delivering to the charity a notice in writing given by or on behalf of the person by whom or on whose behalf the proxy notice was given.
3) A notice revoking a proxy appointment only takes effect if it is delivered before the start of the meeting or adjourned meeting to which it relates.
4) If a proxy notice is not executed by the person appointing the proxy, it must be accompanied by written evidence of the authority of the person who executed it to execute it on the appointor’s behalf

Written resolutions

23.

1) A resolution in writing agreed by a simple majority (or in the case of a special resolution by a majority of not less than 75%) of the members who would have been entitled to vote upon it had it been proposed at a general meeting shall be effective provided that:

(a) a copy of the proposed resolution has been sent to every eligible member;

(b) a simple majority (or in the case of a special resolution a majority of not less than 75%) of members has signified its agreement to the resolution; and

(c) it is contained in an authenticated document which has been received at the registered office within the period of 28 days beginning with the circulation date.

2) A resolution in writing may comprise several copies to which one or more members have signified their agreement.
3) In the case of a member that is an organisation, its authorised representative may signify its agreement.

Votes of members

24. Every member, whether an individual or an organisation, shall have one vote (so a proxy shall have one vote for each member he or she is representing).

1) No member may vote on any matter in which he, she or it is personally interested, pecuniarily or otherwise, or debate on such a matter without in either case the permission of the majority of the members present in person at the meeting, such permission to be given or withheld without discussion.
2) In the case of an equality of votes, whether on show of hands or on a poll, the Chair of the meeting shall be entitled to the casting vote in addition to any vote he or she may have.

25. Any objection to the qualification of any voter must be raised at the meeting at which the vote is tendered and the decision of the person who is chairing the meeting shall be final.

26.

1) Any organisation that is a member of the charity may nominate any person to act as its representative at any meeting of the charity.
2) The organisation must give written notice to the charity of the name of its representative. The representative shall not be entitled to represent the organisation at any meeting unless the notice has been received by the charity. The representative may continue to represent the organisation until written notice to the contrary is received by the charity.
3) Any notice given to the charity will be conclusive evidence that the representative is entitled to represent the organisation or that his or her authority has been revoked. The charity shall not be required to consider whether the representative has been properly appointed by the organisation.
4) If the representative or alternate resigns or otherwise leaves the member organisation, he or she shall immediately cease to be the representative of the member organisation. The member organisation may appoint a

new representative in the departing representative’s place.

Directors

27.

1) A director must be a natural person aged 16 years or older;
2) No one may be appointed a director if he or she would be disqualified from acting under the provisions of article 39;
3) No paid worker, employee or unpaid volunteer of the charity may be a director;
4) A director must also be a member (or duly appointed representative of a member organisation) of the charity.

28. The maximum number of directors shall be fifteen (unless otherwise determined by ordinary resolution) and the minimum number shall be four.

29. The first directors shall be those persons notified to Companies House as the first directors of the charity.

30. A director may not appoint an alternate director or anyone to act on his or her behalf at meetings of the directors.

Powers of directors

31.

1) The directors shall manage the business of the charity and may exercise all the powers of the charity unless they are subject to any restrictions imposed by the Companies Acts, the articles or any special resolution.
2) No alteration of the articles or any special resolution shall have retrospective effect to invalidate any prior act of the directors.
3) Any meeting of directors at which a quorum is present at the time the relevant decision is made may exercise all the powers exercisable by the directors.

Retirement of directors

32.

1) At the first annual general meeting all the directors must retire from office unless by the close of the meeting the members have failed to elect sufficient directors to hold a quorate meeting of the directors. At each subsequent annual general meeting one-third of the directors or, if their number is not three or a multiple of three, the number nearest to one-third, must retire from office. If there is only one director he or she must retire.
2) Other than at the first three general meetings following incorporation, all elected directors shall retire from office at the third annual general meeting following the annual general meeting at which they were elected but may be re-elected

33.

1) The directors to retire by rotation shall be those who have been longest in office since their last appointment. If any directors became or were appointed directors on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.
2) If a director is required to retire at an annual general meeting by a provision of the articles the retirement shall take effect upon the conclusion of the meeting.

34. Directors shall serve no more than 9 consecutive years

Appointment of directors

35. The charity may by ordinary resolution:

1) appoint a person who is willing to act to be a director; and

2) determine the rotation in which any additional directors are to retire.

36. No person other than a director retiring by rotation may be appointed a director at any general meeting unless:

1) he or she is recommended for election by the directors; or
2) not less than fourteen nor more than thirty-five clear days before the date of the meeting, the charity is given a notice that:
   (a) is signed by a member entitled to vote at the meeting;
   (b) states the member’s intention to propose the appointment of a person

as a director;

(c) contains the details that, if the person were to be appointed, the charity would have to file at Companies House; and

(d) is signed by the person who is to be proposed to show his or her willingness to be appointed.

37. All members who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty-eight clear days' notice of any resolution to be put to the meeting to appoint a director other than a director who is to retire by rotation.

38.

1) The directors may appoint a person who is willing to act to be a director

2) A director appointed by a resolution of the other directors must retire at the next annual general meeting, and must not be taken into account in determining the directors who are to retire by rotation.

3) Each appointment of a director pursuant to article 37(1) shall be made at a meeting of the Board and shall take place immediately unless the appointment is to fill a place which has not yet been vacated in which case the appointment shall run from the date when the post becomes vacant.

39.

1) The appointment of a director, whether by the charity in general meeting or co-opted by the other directors, must not cause the number of directors to exceed any number fixed as the maximum number of directors.

2) A Director who retires at an annual general meeting may, if willing to act, be re-elected. If he or she is not re-elected, he or she shall retain office until the meeting elects someone in his or her place, or if it does not do so, until the end of the meeting.

Disqualification and removal of directors

40. A director shall cease to hold office if he or she:

1) ceases to be a director by virtue of any provision in the Companies Acts or is prohibited by law from being a director;

2) is disqualified from acting as a director by virtue of sections 178 and 179 of the Charities Act 2011 (or any statutory re- enactment or modification of those provisions);

3) ceases to be a member of the charity;

4) in the written opinion, given to the company, of a registered medical practitioner treating that person, has become physically or mentally incapable of acting as a director and may remain so for more than three months;

5) resigns as a director by giving at least one month's written notice to the charity stating the date on which the resignation is to take effect (but only if at least four directors will remain in office when the notice of resignation is to take effect);

6) is absent without the permission of the directors from all their meetings held within a period of six consecutive months and the directors resolve that his or her office be vacated; or

7) at a meeting of the directors at which at least half of the directors are present, a resolution is passed that he or she be removed from office. Such a resolution shall not be passed unless the director has been given at least 14 clear days' notice that the resolution is to be proposed,

specifying the circumstances alleged to justify removal from office, and has been afforded a reasonable opportunity of being heard by or of making written representations to the directors.

Remuneration of directors

41. The directors must not be paid any remuneration unless it is authorised by article 7.

Proceedings of directors

42.

1) The directors may regulate their proceedings as they think fit, subject to the provisions of the articles.

2) Any three directors may call a meeting of the directors.

3) The secretary (if any) must call a meeting of the directors if requested to do so by the Chair.

4) Questions arising at a meeting shall be decided by a majority of votes.

5) In the case of an equality of votes, the person who is chairing the meeting shall have a second or casting vote

6) A meeting may be held by suitable electronic means agreed by directors the in which each participant may communicate with all the other participants.

7) A representative from Citizens Advice shall be invited to attend all meetings of the board and receive papers for the board and its sub-committees. Such representative shall have the right to speak but shall not have the right to vote at meetings.

8) The Charity's Chief Officer, a representative from the Charity's paid staff and a representative from the Charity's volunteer workers shall be entitled to attend all meetings of the board and shall have the right to speak but shall not have the right to vote. The board may require any such person to withdraw from the meeting.

9) Representatives of the New Forest District Council (or any successor body) be permitted to attend meetings of the Trustee Board. They will be permitted to speak but not to vote and may be required to withdraw from a meeting or parts of the meeting.

10) The board shall hold at least four meetings each year. A meeting of the board may be called at any time by the Chair or by three directors upon at least seven clear days' notice being given to the other directors and to Citizens Advice. A meeting of the board of directors may be called at shorter notice if the circumstances require a meeting to be convened urgently. The notice shall specify the date, time and place of the meeting and any special matters to be discussed.

43.

1) No decision may be made by a meeting of the directors unless a quorum is present at the time the decision is purported to be made. 'Present' includes being present by suitable electronic means agreed by the directors in which a participant or participants may communicate with all

the other participants.

2) The quorum shall be four or the number nearest to one-third of the total number of directors, whichever is the greater, or such larger number as may be decided from time to time by the directors.

3) A director shall not be counted in the quorum present when any decision is made about a matter upon which that director is not entitled to vote.

44. If the number of directors is less than the number fixed as the quorum, the continuing directors or director may act only for the purpose of filling vacancies or of calling a general meeting.

45.

1) The board of directors shall appoint a director to chair their meetings and a Treasurer and may appoint a Vice Chair and may at any time revoke such appointment.

2) If no-one has been appointed to chair meetings of the directors or if the person appointed is unwilling to preside or is not present within ten minutes after the time appointed for the meeting, the Vice Chair (if any) shall preside. Otherwise the directors present shall appoint one of their number to chair the meeting.

3) The person appointed to chair meetings of the directors shall have no functions or powers except those conferred by the articles or delegated to him or her by the directors.

4) A person shall not hold office as 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 shall be eligible for re-election to the same offices, subject to Article 38.

46.

1) A resolution in writing or in electronic form agreed by all of the directors entitled to receive notice of a meeting of the directors and to vote upon the resolution shall be as valid and effectual as if it had been passed at a meeting of the directors duly convened and held.

2) The resolution in writing may comprise several documents containing the text of the resolution in like form to each of which one or more directors has signified their agreement.

3) Questions arising at a meeting shall be decided by a majority of votes. In the case of equality of votes, the chair of the meeting shall have a second or casting vote.

Delegation

47.

1) The directors may delegate any of their powers or functions to a committee of two or more directors but the terms of any delegation must be recorded in the minute book.

2) In the case of delegation of functions and duties to committees:

(a) the relevant powers are to be exercised exclusively by the committee to whom they delegate;

(b) the resolution making that delegation shall specify those who shall serve or be asked to serve on any committee (although the resolution may allow the committee to make co-options up to a specified number)

(c) no expenditure may be incurred on behalf of the charity except in accordance with a budget previously agreed with the directors.

(d) the directors may make such regulations and impose such terms and conditions and give such mandates to any such committee as they may from time to time think fit.

(e) the meetings and proceedings of any committee shall be governed by the provisions of the Articles regulating the meetings and proceedings of the directors so far as the same are applicable and are not superseded by any regulations made by the directors.

3) The directors may revoke or alter a delegation.

4) All acts and proceedings of any committees must be fully and promptly reported to the directors.

5) In the case of delegation of the day-to-day managements of the charity to a chief executive or other manager or managers:

(a) the delegated power shall be to manage the charity by implementing the policy and strategy adopted and within the budget approved by the directors and if applicable to advise the directors in relation to such policy, strategy and budget;

(b) the directors shall provide the manager with a description of his or her role and the extent of his or her authority; and

(c) the manager shall report regularly to the directors on the activities undertaken and (where those activities involve managing the Charity generally) to provide them regularly with management accounts sufficient to explain the financial position of the charity.

6) The directors may appoint any person to be the agent of the charity for such purposes and on such conditions as they determine.

Validity of directors' decisions

48.

1) Subject to article 47(2), all acts done by a meeting of directors, or of a committee of directors, shall be valid notwithstanding the participation in any vote of a director:

(a) who was disqualified from holding office;

(b) who had previously retired or who had been obliged by the constitution to vacate office;

(c) who was not entitled to vote on the matter, whether by reason of a conflict of interests or otherwise;

if without:

(d) the vote of that director; and

(e) that director being counted in the quorum;

the decision has been made by a majority of the directors at a quorate meeting.

2) Article 47(1) does not permit a director or a connected person to keep any benefit that may be conferred upon him or her by a resolution of the directors or of a committee of directors if, but for article 47(1), the resolution would have been void, or if the director has not complied with article 8.

Citizens Advice membership

49.

1) The charity shall be a member of Citizens Advice and must conform to its membership requirements and to its aims, principles and policies.

2) The charity and its directors shall operate in line with our Equity, Diversity and Inclusion principles to achieve its objects and when exercising their powers.
3) The Articles may be amended in accordance with the Companies Acts and the Charities Act 2011 (or any statutory re-enactment or modification of those Acts) provided that no amendment shall be made which is inconsistent with the mandatory policies of Citizens Advice.

Minutes

50. The directors must keep minutes of all:

1) appointments of officers made by the directors;
2) proceedings at meetings of the charity;
3) meetings of the directors and committees of directors including:
   (a) the names of the directors present at the meeting;
   (b) the decisions made at the meetings; and
   (c) where appropriate the reasons for the decisions.

Accounts

51.

1) The directors must prepare for each financial year accounts as required by the Companies Acts. The accounts must be prepared to show a true and fair view and follow accounting standards issued or adopted by the Accounting Standards Board or its successors and adhere to the recommendations of applicable Statements of Recommended Practice.
2) The directors must keep accounting records as required by the Companies Act.

Annual Report and Return and Register of Charities

52.

1) The directors must comply with the requirements of the Charities Act 2011 with regard to the:
   (a) transmission of a copy of the statements of account to the Commission;
   (b) preparation of an Annual Report and the transmission of a copy of it to the Commission;

(c) preparation of an Annual Return and its transmission to the Commission.

2) The directors must notify the Commission promptly of any changes to the charity's entry on the Central Register of Charities.

Means of communication to be used

53.

1) Subject to the articles, anything sent or supplied by or to the charity under the articles may be sent or supplied in any way in which the Companies Act 2006 provides for documents or information which are authorised or required by any provision of that Act to be sent or supplied by or to the charity.

2) Subject to the articles, any notice or document to be sent or supplied to a director in connection with the taking of decisions by directors may also be sent or supplied by the means by which that director has asked to be sent or supplied with such notices or documents for the time being.

54. Any notice to be given to or by any person pursuant to the articles:

1) must be in writing; or
2) must be given in electronic form.

55. 1) The charity may give any notice to a member either:

(a) personally; or
(b) by sending it by post in a prepaid envelope addressed to the member at his or her address; or
(c) by leaving it at the address of the member; or
(d) by giving it in electronic form to the member's address.
(e) by placing the notice on a website and providing the person with a notification in writing or in electronic form of the presence of the notice on the website. The notification must state that it concerns a notice of a company meeting and must specify the place date and time of the meeting.

2) A member who does not register an address with the charity or who registers only a postal address that is not within the United Kingdom shall not be entitled to receive any notice from the charity.

56. A member present in person at any meeting of the charity shall be deemed to have received notice of the meeting and of the purposes for which it was called.

57. 1) Proof that an envelope containing a notice was properly addressed, prepaid and posted shall be conclusive evidence that the notice was given

2) Proof that an electronic form of notice was given shall be conclusive where the company can demonstrate that it was properly addressed and sent, in accordance with section 1147 of the Companies Act 2006.

3) In accordance with section 1147 of the Companies Act 2006 notice shall be deemed to be given:

(a) 48 hours after the envelope containing it was posted; or

(b) in the case of an electronic form of communication, 48 hours after it was sent.

4) Without prejudice to Article 56, 3), if any document or information has been sent or supplied by electronic means and the sender becomes aware of a failure in delivery (and subsequent attempts to send or supply such documents or information by electronic means also result in failure in delivery) the sender shall either:

(a) send or supply a hard copy of such document to the intended recipient; or

(b) (where applicable) give notice to such recipients in hard copy form of the availability of the documents or information on a website in accordance with the Companies Acts.

58.

1) The charity shall indemnify a relevant director against any liability incurred in that capacity, to the extent permitted by sections 232 to 234 of the Companies Act 2006

2) In this article a 'relevant director' means any director or former director of the charity.

Rules

59.

1) The directors may from time to time make such reasonable and proper rules or bye laws as they may deem necessary or expedient for the proper conduct and management of the charity.

2) The bye laws may regulate the following matters but are not restricted to them:

(a) the admission of members of the charity (including the admission of organisations to membership) and the rights and privileges of such members, and the entrance fees, subscriptions and other fees or payments to be made by members;

(b) the conduct of members of the charity in relation to one another, and to the charity's employees and volunteers;

(c) the setting aside of the whole or any part or parts of the charity's premises at any particular time or times or for any particular purpose or purposes;

(d) the procedure at general meetings and meetings of the directors in so far as such procedure is not regulated by the Companies Acts or by the articles;

(e) generally, all such matters as are commonly the subject matter of company rules.

3) The charity in general meeting has the power to alter, add to or repeal the rules or bye laws.

4) The directors must adopt such means as they think sufficient to bring the rules and bye laws to the notice of members of the charity.

5) The rules or bye laws shall be binding on all members of the charity. No rule or bye law shall be inconsistent with, or shall affect or repeal anything contained in, the articles.

Disputes

60. If a dispute arises between members of the charity about the validity or propriety of anything done by the members of the charity under these articles, and the dispute cannot be resolved by agreement, the parties to the dispute must first try in good faith to settle the dispute by mediation before resorting to litigation.

Dissolution

61.

1) The members of the charity may at any time before, and in expectation of, its dissolution resolve that any net assets of the charity after all its debts and liabilities have been paid, or provision has been made for them, shall on or before the

dissolution of the charity be applied or transferred in any of the following ways:

(a) directly for the Objects; or

(b) by transfer to any charity or charities for purposes similar to the Objects; or

(c) to any charity or charities for use for particular purposes that fall within the Objects.

2) Subject to any such resolution of the members of the charity, the directors of the charity may at any time before and in expectation of its dissolution resolve that any net assets of the charity after all its debts and liabilities have been paid, or provision made for them, shall on or before dissolution of the charity be applied or transferred:

(a) directly for the Objects; or

(b) by transfer to any charity or charities for purposes similar to the Objects; or

(c) to any charity of charities for use for particular purposes that fall within the objects.

3) In no circumstances shall the net assets of the charity be paid to or distributed among the members of the charity (except to a member that is itself a charity) and if no resolution in accordance with article 60 (1) is passed by the members or directors the net assets of the charity shall be applied for the charitable purpose as directed by the Court or the Commission.

Connected person

62. In article 7, sub-clause (2) of article 9 and sub-clause (2) of article 47 'connected person' means:

1) a child, parent, grandchild, grandparent, brother or sister of the director;

2) the spouse or civil partner of the director or of any person falling within sub-clause (1) above;

3) a person carrying on business in partnership with the director or with any person falling within sub-clause (1) or (2) above;

4) an institution which is controlled –

(a) by the director or any connected person falling within sub-clause (1), (2), or (3) above; or

(b) by two or more persons falling within sub-clause 4(a), when taken together

5) a body corporate in which –

(a) the director or any connected person falling within subclauses (1) to (3) has a substantial interest; or

(b) two or more persons falling within sub-clause (5)(a) who, when taken together, have a substantial interest.

(c) Sections 350 – 352 of the Charities Act 2011 apply for the purposes of interpreting the terms used in this article.

Risk Assessment of Financial systems' internal controls for Marchwood Parish Council.
March 2026

No.	Internal Control Tests	Findings
1	**Proper Bookkeeping**	
1.1	Is the purchase ledger and cashbook maintained and up to date? Format used?	The purchase ledger and cashbook is maintained using the OMEGA finance package and is to be prepared up to 31st March 2026. Rialtas Business Systems OMEGA finance package.
1.2	Is the purchase ledger and cashbook arithmetically, correct?	The purchase ledger and cashbook is analysed into cost centre headings with full cross casting to confirm overall totals.
1.3	Is the purchase ledger and cashbook regularly balanced?	The Responsible Finance Officer confirmed that the purchase ledger and cashbook are prepared at the end of month and at the financial year end when it is balanced by cross checking and confirmed by full bank reconciliation. Balances are reported to each Policy & Resources Committee meetings.
2	**Standing Orders and Financial Regulations**	
2.1	Has the Council formally adopted Standing orders and financial regulations & dates approved.	Financial Regulations were last reviewed and adopted at the Annual Council meeting on 19 May 2025 [minute PC/25/008]. Model Standing Orders have been reviewed and were adopted by the Parish Council at the meeting of the 19 May 2025 [minute PC/25/007]. Standing Orders and Financial Regulations are reviewed and adopted at the Annual Council meetings each year.
2.2	Has an RFO been appointed with specific duties noted in both the contract of employment & Financial regulations.	The RFO Is the Parish Council's Section 151 Officer, her duties are detailed in the Financial Regulations reviewed in May 2025. The RFO has a formal contract of Employment and Statement of Particulars, and these were signed on the 15th March 2021.
2.3	Have items or services above a de minimis amount been competitively purchased?	Normal levels of competitive tending apply where three quotations will be required and these would need to be approved by the Full Council.
2.4	The General Data Protection Regulations (GDPR)	Following on from the GDPR coming into force the Parish Council publishes a privacy notice on its website. All staff have undertaken GDPR training. The document retention policy has been updated and approved 12 December 2022. The Council has adopted an IT Policy, Officers have regular training on GDPR compliance.
2	**Payments Controls**	
2.5	Are payments in the purchase ledger and cashbook	Proper invoices support all payments, that are cross referenced with Lloyds

	supported by invoices, authorised and minuted.	Bank, Financial Regulations cover various levels for tenders etc. All invoices are authorised by the RFO and signed by two Councillors and a payment summary is submitted to the Policy and Resources Committee, where it is approved and minuted.
2.6	Has VAT on payments been checked, recorded and reclaimed? Frequency & refunds into which A/c?	Proper VAT invoices are provided when relevant, with VAT checked and entered in separate coding column within the OMEGA package. VAT is reconciled monthly and recorded within the OMEGA package VAT claims are submitted quarterly as per the latest HMRC guidelines.
2.7	Is Section 137 expenditure separately recorded & in limit?	The set limit for 2025-26, was applied, is Number of Parishioners at 1st April 2026 x Section 137 rate for 2026-27 £11.60p In practice a budget of £500 is administered by full Council for 2026-27.
3	**Risk Management Arrangements**	
3.1	Does a scan of the minutes identify any unusual financial activity, projects, events etc.?	Any financial aspects for special projects & events are discussed by Council, and minuted stating financial implications involved.
3.2	Do the minutes record the Council carrying out any annual risk assessments? Play areas/BMX/skateparks regularity of checks & documentation?	The Parish Council's Amenities committee is responsible for undertaking play area inspections. These were completed by the Play Inspection Company yearly. Trained staff undertaken inspection weekly. Risk assessments are being completed and updated.
3.3	Is insurance cover appropriate and adequate? Policy nos. & broker/company? FG Cover level correct?	Parish Council insurance is held with Aviva Insurance Company Ltd dated 1st June 2025 (Council approved a 3-year quotation) to 2027 covering the standard local council aspects. The level of cover is reviewed annually by the Clerk and Hallam Insurance Brokerage. The level of fidelity guarantee cover held is now £500,000. Motor insurance is provided by ERS Motor Insurance Ltd policy number 50906902 dated 22 May 2025.
3.4	Are internal financial controls documented and reviewed regularly?	This financial risk assessment is reviewed annually.
4	**Budgetary Controls**	
4.1	Has the Council prepared an annual budget in support of its precept?	The Policy & Resources committee prepares a budget based upon the Parish Council requirements each Year. Full Council reviews and ratifies this in December. The New Forest District Council is notified of precept required each January. The process for 2026-27 was begun at the Policy & Resources committee

Risk Assessment of Financial systems' internal controls for Marchwood Parish Council.
March 2026

		meeting October 2025 and completed at the Full council meeting of the 15th of December 2025 minutes PC/25/046
4.2	Is actual expenditure against the budget regularly reported to the Council & minuted?	Actual expenditure is monitored and reported by the RFO on a monthly basis. Appropriate action is taken by the Parish Council if required.
4.3	Are there any significant and unexplained variances on budget?	A process is in place to report significant variations whereby the Clerk & RFO will inform the Council of large variances. Any action required will be approved by Policy and Resources Committee.
5	**Income Controls**	
5.1	Is income properly recorded and promptly banked?	Any income received is recorded, banked promptly by RFO into Lloyds Bank Community account 00606458 and the details are entered into the cashbook to a relevant code.
5.2	Does the precept recorded in the cashbook agree to the DC's notification? Yearly review of scale of fees?	Precept is received in April and September from New Forest District Council and paid direct into Lloyds Bank Community account 00606458 with a remittance advice received to confirm transfer amount.
5.3	Are security controls over cash adequate and effective?	Cash received is banked as soon as possible after being received. The Council now has the ability to receive payment by BACS and card machine, minimising the requirement to receive cash payment.
6	**Payroll Controls**	
6.1	Does the staff salaries/wages paid agree with those approved by the Council & what is review frequency?	Staff salaries follow approved guidelines and comply with the NJC agreements. All staff salaries will be reviewed annually by the Policy and Resources Committee.
6.2	Are other expenses to the Clerk/staff reasonable and approved by the Council?	Casual user mileage @ 45p per mile is paid for travelling to meetings and training courses. Policy and Resources Committee approve any expense payments.
6.3	Have PAYE/NIC/ Pensions been properly operated by Council as an employer? Payment frequencies/method?	The Parish Council use a payroll provider for calculating the staff monthly salary, pension, tax and national insurance amounts. The RFO sets up payments for the staff, LGPS and HMRC on a monthly basis using the payroll providers calculations.
7	**Assets Controls**	
7.1	Does Council keep an asset register of all assets owned incl. serial nos.? Annual physical check noted?	The Clerk & RFO holds an asset register on computer, analysed into types and locations. The insurance value of the total assets (all risks) is approved by Council annually. Variances are reported and approved by the Policy and Resources Committee.
7.2	Are the Asset/Investments registers up to date, incl.	The Asset Register contains detailed descriptions of each item.

	disposals? Note all Investments held with a/c nos.	Disposals are recorded once approved by the Policy and Resources Committee.
7.3	Do asset insurance valuations agree with those in the asset register?	The asset register valuation is currently confirmed with the Hallam Insurance to ensure that all items carry the correct valuation, and this has been applied to the insurance policy.
8	**Bank Reconciliation**	
8.1	Is a bank reconciliation for each account held? Note: each account with bank/branch & a/c no.	Yes. Community Account 00606458 CCLA Deposit Fund 235 0112350001PC. United Trust Bank 20261935 United Trust Bank 20267303, Bond United Trust Bank 20267306 Bond United Trust Bank 20267307 Bond
8.2	Are Bank reconciliations conducted on receipt of statements & with what frequency?	All accounts are reconciled by the RFO through the OMEGA package on a monthly basis when the bank statements are received.
8.3	Are there any unexplained balancing entries in any reconciliation?	No, all bank interest/charges, direct debits and standing orders were entered in Cashbook as per bank statements.
9	**Year-end Procedures**	
9.1	Are Year-end, final accounts prepared on a Receipts and Payments or Income and Expenditure basis?	Income and Expenditure basis.
9.2	Do the accounts agree with the cashbook codings?	Yes: Final end of year accounts confirm that entries made in the cashbook are accurate and agree to all bank accounts held by the Parish Council.
9.3	Is there an audit trail from underlying financial records to the accounts, for both receipts & payments?	Full cross referencing of electronic payments and banking are cross referenced.
9.4	Where appropriate, have debtors and creditors been properly recorded? Are the year-end, General and Earmarked reserves held at reasonable levels?	Debtors and creditors information for financial year 2024-25 is correctly recorded. Levels of general and earmarked reserves are held at a reasonable level and reviewed quarterly.

<u>Risk Assessment of Financial systems' internal controls for Marchwood Parish Council. March 2026</u>

Signed

Clerk Marchwood Parish Council

Date 16 March 2026

Signed

RFO Marchwood Parish Council

Date 16 March 2026

Approved at Council meeting: Minute reference:

Marchwood Parish Council - Investment Strategy 2026/2027

Marchwood Parish Council acknowledges the importance of prudently investing the funds held on behalf of the community.

This Strategy has been prepared in accordance with the Guidance on Local Government Investments issued under section 15(1)(a) of the Local Government Act 2003, effective from April 2018.

The Guidance states:

a. Where a town or parish council expects its investment at any time during a financial year to exceed £100,000, the guidance should apply in relation to that year.

b. Where town and parish councils expect it investments at any time during a financial year to exceed £10,000 but not £100,000, it should decide on the extent if any, to which it would be reasonable to have regard to the guidance in relation to that year.

c. Where a town or parish council expects its investments at any time during a financial year not to exceed £10,000, no part of the guidance need be treated as applying in relation to that year.

Marchwood Parish Council investments during 2026/2027 exceeds £100,000 therefore will agree to apply the guidance as set our below.

INTRODUCTION

The purpose of this policy is to set out the management of cash and investments held by the Council that are not required for day-to-day operational purposes.

INVESTMENT OBJECTIVES

FINANCIAL POLICIES

1. Investments made by the council can be classified into one of two main categories:
    - Investments held for treasury management purposes: and
    - Other investments.
    -
2. In 2026/2027 the council investments will only be held for investment management purposes.

3. The Councils investment priorities are:

    - The security of its reserves; protecting the capital sum from any loss.
    - The liquidity of its investments; ensuring the funds invested are available for expenditure when needed.
    - Yield; once proper levels of security and liquidity are determined, it will then be reasonable to consider what yield can be obtained.

4. The Council will aim to achieve the optimum return on its investment commensurate with proper levels of security and liquidity being maintained.

5. The government maintains that borrowing of monies purely to invest, or to lend and make a return, is unlawful and this council will not engage in such activity.

6. When investing in banks the Council will identify if the authority is covered by the Financial Investment Scheme (FSCS). Accounts should not exceed £120,000, in order to be eligible.

INVESTMENT OBJECTIVES

When considering financial plans and preparing the annual budget, the Council will aim to:

1. Maintain a working bank account balance of approximately 1 – 3 months net anticipated expenditure.

2. Maintain a General Revenue Reserve, not earmarked for specific purposes, to cushion the impact of unexpected events or emergencies or to smooth out

cashflow when undertaking works prior to the receipt of approved grants or Developers Contributions; and maintained at an appropriate level.

3. Maintain Earmarked Reserves, for both capital and revenue expenditure, to meet known or predicted liabilities, identified individually in the Council's budgets.

4. All investments held must be realisable within the maximum period 24 months and held in an agency and defined as 'A High Credit Quality'.

5. Credit Ratings will be monitored and reported to the Policy and Resources Committee at six-monthly intervals; if the rating falls during this period the Responsible Finance Officer, in consultation with the Clerk, Chairman of the Council and Chairman of Policy and Resources Committee will decide on any appropriate action.

6. Credit Rating Agency will be taken as meaning one of the following:
   - Standard and Poor's
   - Moody's Investors Services Ltd
   - Fitch Ratings Ltd.

7. Advice will be sought from a suitable qualified and experienced person or body with a proven track record who must be regulated by the Financial Conduct Authority.

EXTERNAL BORROWING

All borrowing requires the approval of the Council. Borrowing to fund capital expenditure may need the prior approval of the Department of Communities and Local Government. The process to be followed and the criteria to be applied are detailed in the Guide to Parish and Town Council Borrowing in England jointly published by the Department and the National Association of Local Councils.

REVIEW AND AMENDMENT OF THE POLICY

The Clerk and the Responsible Finance will review this policy annually for approval by the Council prior to the end of the financial year.

The Clerk and Responsible Finance Officer may recommend variations of the policy for approval by the Council.

Category	Location	Description of Equipment	Receipt Ref	Serial No	Date of Purchase	Price Paid	Addition	Deduction	Price 31/3/2027
Buildings									
	Lloyd Recreation Ground	Sports Pavillion			build cost	£ 309,651			£ 309,651
	Marchwood	Oaklands Bridge			2005	£ 10,000			£ 10,000
	Lloyd Workshop	Container - Shakespear				£ 5,000			£ 5,000
	Lloyd Workshop	Workshop portakabin			01/02/2008	£ 73,399			£ 73,399
						£ 398,050	***£ -***	***£ -***	***£ 398,050***
Playground Equipment									
Sp Surface	Lloyd Recreation Ground	All weather courts			build cost	£ 73,000			£ 73,000
Floodlights	Lloyd Recreation Ground	All weather courts			01/08/2013	£ 4,777			£ 4,777
3G Surface	Lloyd Recreation Ground	All weather courts			01/06/2014	£ 34,957			£ 34,957
Kick Boards	Lloyd Recreation Ground	All weather courts			01/11/2014	£ 3,325			£ 3,325
Security Fencing	Lloyd Recreation Ground	All weather courts			01/11/2014	£ 2,214			£ 2,214
Play Equip	Admiralty Quay	Play equipment incl 1 seat			build cost)	£ 30,091			£ 30,091
Play Equip	Lloyd Recreation Ground	Play equipment incl 1 seat			01/04/2005	£ 24,000			£ 24,000
Play Equip	Lloyd Recreation Ground	Trim trail			30/06/2006	£ 5,000			£ 5,000
Play Equip	Behind Village Hall	Under 12's New Play area incl 2 seats			01/09/2007	£ 69,722			£ 69,722
Play Equip	Skate Park	Equipment incl 1 seat			01/06/2010	£ 62,212			£ 62,212
Height Barrier	Skate Park	Nudge Bar	No 7		01/10/2018	£ 1,141			£ 1,141
Play Equip	Behind St Johns Church	Over 12's Fitness Equipment	No 3		20/12/2016	£ 10,034			£ 10,034
Play Equip	Lloyd Recreation Ground	Swing Cradle Seat	No 36		12/08/2025	£ 138			£ 138
Play Equip	Behing Village Hall	Swing Cradle Seat	No 36		12/08/2025	£ 138			£ 138
						£ 320,749	***£ -***	***£ -***	***£ 320,749***
Sports Equipuipment									
Sp Equip	Lloyd Recreation Ground	Aluminium wheelaway goal pack			01/08/2019	£ 2,218			£ 2,218
Sp Equip	Lloyd Recreation Ground	Pair of Weighted Goal Nets	No 20	FO123	15/07/2024	£ 180			£ 180
						£ 2,398	***£ -***	***£ -***	***£ 2,398***
Community Assets (fences etc)									
War Mem	Marchwood	War memorial			various	£ 14,000			£ 14,000
War Mem	Marchwood	2 Memorial Seats Sir Tristran & Sir Galahad		Ref 816	01/01/2016	£ 1,590			£ 1,590
War Mem	Marchwood	2 Flagpoles		Ref 815	01/01/2016	£ 533			£ 533
Land	Marchwood	Oaklands Park public o/s				£ 1			£ 1
Land	Marchwood	Village Centre public o/s				£ 1			£ 1
Land	Marchwood	Land of Village Hall				£ 1			£ 1
Land	Marchwood	Lloyds Rec ground				£ 1			£ 1
Orchard	Behind St John's Church	Orchard Fencing		Ref 756	01/11/2015	£ 3,470			£ 3,470
Orchard	Behind St John's Church	Orchard Fruit trees		Ref 778	01/11/2015	£ 1,025			£ 1,025
Orchard	Behind St John's Church	Orchard Information Board			01/08/2016	£ 1,457			£ 1,457
Fences	Lloyd Recreation Ground	Fencing workshop			20/05/2008	£ 2,407			£ 2,407
Fences	Marchwood	Fences & Gates			various	£ 11,582			£ 11,582
Picnic Unit	Lloyd Recreation Ground	2 Metal Picnic Units		Ref 653	01/07/2015	£ 1,306			£ 1,306
Picnic Unit	Cork Field	2 Plastic Picnic Units		Ref 653	01/07/2015	£ 841			£ 841
Picnic Unit	Lloyd Recreation Ground	4 Wooden Picnic Units	No 15		26/03/2024	£ 528			£ 528
T.Tennis Table	M/wood (back church)	Concrete Table Tennis Table		Ref 645	01/06/2015	£ 1,800			£ 1,800
Chess tables	M/wood (back church)	2 Chess Tables& Seats		Ref 645	01/06/2015	£ 4,000			£ 4,000
Bollards	Lloyd Recreation Ground	8 LEDifice Commercial Bollard Light	No 6	LDLED100GB	25/01/2018	£ 1,368			£ 1,368
Traffic Barrier	Marchwood	4 Melba Swintex Traffic Barrier (orange)			01/10/2017	£ 160			£ 160
Sculpture	Marchwood	Tree sculpture castle tower etc			01/12/2019	£ 3,000			£ 3,000
Telephone Box	Marchwood	K6 1935 Telephone Box			01/07/2013	£ 1			£ 1
						£ 49,072	***£ -***	***£ -***	***£ 49,072***
Street Furniture									
St furniture	Marchwood	3 Notice boards			various	£ 2,000			£ 2,000
St furniture	Marchwood	5 Public seats (2 Falklands, 2 Oaklands Pk & 1 St John's)			various	£ 4,300			£ 4,300
St furniture	Marchwood	12 litter bins	No 4		various	£ 3,498			£ 3,498
St furniture	Marchwood	24 dog bins			various	£ 4,751			£ 4,751
St furniture	Marchwood Centre	QEII memorial seat			01/10/2022	£ 2,070			£ 2,070
St furniture	Marchwood	2 Rainbow seats			01/07/2010	£ 803			£ 803
St furniture	Lloyd Recreation Ground	9 x Bolder Rocks	No 14		30/06/2023	£ 2,004			£ 2,004
St furniture	Opposite Roebuck	Broxap 2 Steel & Timber Seats	No 19	BX14 2010 BP P&S	17/05/2024	£ 1,352			£ 1,352
St furniture	Marchwood Centre	Broxap 1 Steel & Hollow Slat Seat	No 22	BX17 4001 RT	21/08/2024	£ 686			£ 686
						£ 21,464	***£ -***	***£ -***	***£ 21,464***

Category	Location	Description of Equipment	Receipt Ref	Serial No	Date of Purchase	Price Paid	Addition	Deduction	Price 31/3/2027
Mowers & Machinery									
O/S equip	Lloyd Workshop	Derv diesel tank			1994	£ 450			£ 450
						£ 450	***£ -***	***£ -***	***£ 450***
Chairmans									
Contents	Chairman	Chairmans badge			n/k	£ 500			£ 500
						£ 500	***£ -***	***£ -***	***£ 500***
Office Equipment									
Contents	Office	Sentry safe			1994	£ 2,000			£ 2,000
Contents	Office	Display Boards x 2			1991/2001	£ 300			£ 300
Contents	Office	Desks/chairs/bookcases/shelves			various	£ 500			£ 500
Contents	Office	HP PRODESK 400 G4 DM 400 MINI		8CC9352RDN	01/09/2019	£ 610			£ 610
Contents	Councillors & Office	11x Tablets with Keyboards	No 13		14/04/2023	£ 4,213			£ 4,213
Contents	Office	Dell Inspiron 16" Laptop, Mouse & Case	No 21	4HOX434	22/07/2024	£ 462			£ 462
Contents	Office	Shark Corded Vacuum Cleaner	No 27		06/12/2024	£ 110			£ 110
Contents	Office	Projector & Speakers	No 30		20/01/2025	£ 761			£ 761
Contents	Office	Bose S1 PA System with Mic & Stands	No 37		23/05/2025	£ 704			£ 704
Contents	Office	Dell OptiPlex 7020 MFF Desktop Hard Drive	No 42		11/08/2025	£ 743			£ 743
						£ 10,403	***£ -***	***£ -***	***£ 10,403***
Pick Up Trucks/Vehicles									
	Lloyd Workshop	John Deere Tractor JD3038R Eng No CH3V15T363193	No 5	1LV3038RJGG600112	11/07/2017	£ 22,000			£ 22,000
Mowers	Lloyd Workshop	Kubota F3890 Reg HX66 LYA Eng 1GK1197	No 1	12206	19/09/2016	£ 8,864			£ 8,864
Mowers	Lloyd Workshop	Kubota F3680 4WD diesel REG HF58 AVJ			06/10/2008	£ 11,791			£ 11,791
	Lloyd Workshop	Trimax FX135 Flail Deck			29/09/2011	£ 3,771			£ 3,771
	Lloyd Workshop	Pick Up Truck D-MAX HY21 GVV		HY21 GVV	31/01/2021	£ 28,041			£ 28,041
	Lloyd Workshop	Kubota F3680 Mower Roll Bar	No 38		25/04/2025	£ 270			£ 270
	Lloyd Workshop	Trimax FX135 Flail Deck	No 39		02/04/2025	£ 5,510			£ 5,510
	Lloyd Workshop	Bomford Robin Hedge Cutter	No 41		18/11/2025	£ 15,350			£ 15,350
						£ 95,597	**£ -**	**£ -**	**£ 95,597**
LLOYDS Pavillion / Workshop Contents									
Contents	Lloyd Workshop	Secure Cupboard H&S COSH	No 2		07/10/2016	£ 174			£ 174
Contents	Lloyd Workshop	Orbital Sander			01/04/2006	£ 75			£ 75
Contents	Lloyd Workshop	Arc Welder			01/04/2006	£ 84			£ 84
Contents	Lloyd Workshop	Generator			01/04/2006	£ 290			£ 290
Contents	Lloyd Workshop	Set of ladders			pre 1992	£ 170			£ 170
Contents	Lloyd Workshop	1000 Litre Water Tank 2001 LWD			2000	£ 300			£ 300
Contents	Lloyd Workshop	Self Propelled Lawnmower HUSQVARNA LC247S			01/06/2017	£ 233			£ 233
Contents	Lloyd Workshop	Metabo 4 1/2" Grinder W9-115 900W	No 8		31/03/2022	£ 75			£ 75
Contents	Lloyd Workshop	Battery Charger 28Amp 12/24V 230V	No 8		31/03/2022	£ 113			£ 113
Contents	Lloyd Workshop	Bosch GSB 18 V 60C	No 8		31/03/2022	£ 300			£ 300
Contents	Lloyd Workshop	Makita DMR110 DAB RADIO 240V	No 8		31/03/2022	£ 135			£ 135
Contents	Lloyd Workshop	Bosch GBH 2026F 240V	No 8		31/03/2022	£ 142			£ 142
Contents	Lloyd Workshop	Large Socket Set GEDORE R45603172	No 8		31/03/2022	£ 115			£ 115
Contents	Lloyd Workshop	STHIL FS94C-E with Bike Handle FS94C-E	No 8	526359504	31/03/2022	£ 370			£ 370
Contents	Lloyd Workshop	STHIL 16" Chainsaw 3.0kw MS261	No 10	191467260	31/03/2022	£ 730			£ 730
Contents	Lloyd Workshop	STHIL 14" Chainsaw 1.5kw MS181	No 8	528322669	31/03/2022	£ 285			£ 285
Contents	Lloyd Workshop	STHIL 14" Chainsaw 1.5kw MS181	No 8	530142240	31/03/2022	£ 285			£ 285
Contents	Lloyd Workshop	STHIL Ergostart Hedge Trimmer 24" HS82RC-E	No 8	191 866626	31/03/2022	£ 550			£ 550
Contents	Lloyd Workshop	Long Reach Hedge Trimmer HL94C-E	No 8	531155432	31/03/2022	£ 740			£ 740
Contents	Lloyd Workshop	Long Reach Hedge Trimmer HL94C-E	No 9	531155383	31/03/2022	£ 740			£ 740
Contents	Lloyd Workshop	Long Reach Hedge Trimmer HL92KC-E	No 8	529933165	31/03/2022	£ 660			£ 660
Contents	Lloyd Workshop	Long Reach Hedge Trimmer HL92KC-E	No 8	529933165	31/03/2022	£ 660			£ 660
Contents	Lloyd Workshop	STHIL KM94RC-E Kombi Engine 0.9Kw	No 8	530115856	31/03/2022	£ 315			£ 315
Contents	Lloyd Workshop	STHIL Pole Pruner Kombi Attachment HT-KM	No 8	213 L09	31/03/2022	£ 190			£ 190
Contents	Lloyd Workshop	STHIL 145 Degree Hedge Trimmer Kombi HL-KM	No 9		31/03/2022	£ 250			£ 250
Contents	Lloyd Workshop	STHIL Pole Pruner Telescopic Shaft 1.4kw HT135		530414818	31/03/2022	£ 850			£ 850
Contents	Lloyd Recreation Ground	Height Barrier & Installation			01/09/2021	£ 1,639			£ 1,639
Contents	LLoyd/Pavillion/Workshop	CCTV Cameras Lloyds	No 11		05/07/2022	£ 1,134			£ 1,134
Contents	Marchwood Hub	CCTV Camera Vending Machine	No 16		27/03/2024	£ 450			£ 450
Contents	Marchwood Hub	Lavazza Hot Drinks Vending Machine Advanta MA00181	No 17	05023471200552	25/04/2024	£ 6,500			£ 6,500

Category	Location	Description of Equipment	Receipt Ref	Serial No	Date of Purchase	Price Paid	Addition	Deduction	Price 31/3/2027
LLOYDS Pavillion / Workshop Contents cont									
Contents	Marchwood Hub	Cold Drink & Snacks Vending Machine SM6 Combi Gsnack	No 18	33212001402	25/04/2024	£ 4,600			£ 4,600
Contents	Lloyd Workshop	13.1ft Pre Lit Christmas Tree Woodland Frame	No 23		14/10/2024	£ 2,995			£ 2,995
Contents	Lloyd Workshop	6ft Wooden Nutcracker	No 24		31/10/2024	£ 400			£ 400
Contents	Lloyd Workshop	Compressor Sealey SAC5020E 240V	No 25		31/10/2024	£ 197			£ 197
Contents	Lloyd Workshop	8ft Pre Lit Christmas Tree Majestic Dew Pine	No 26		18/11/2024	£ 206			£ 206
Contents	Lloyd Workshop	Power Washer Tiger 3000B P	No 28		01/01/2025	£ 407			£ 407
Contents	Lloyd Workshop	Dewalt 2 x 2 Drill	No 29		01/01/2025	£ 133			£ 133
Contents	MUGA Court	2x Coded Locks - Kepypads	No 31		27/05/2025	£ 652			£ 652
Contents	Lloyd Workshop	Mountifeld SP53 Lawnmower	No 32		03/04/2025	£ 389			£ 389
Contents	Marchwood Hub	Roller Shutter Door	No 33		28/05/2025	£ 2,210			£ 2,210
Contents	Marchwood Hub	2x Gas Bottle Storage Cages (for Solar Batteries/ASHP)	No 34		13/08/2025	£ 840			£ 840
Contents	Lloyd Workshop	Flammable Liquid Storage Cabinet	No 35		16/07/2025	£ 240			£ 240
Contents	Marchwood Hub	45 Solar Panels	No 40		23/06/2025	£ 18,330			£ 18,330
Contents	Marchwood Hub	ASHP (Air Source Heat Pump)	No 43		02/07/2025	£ 8,000			£ 8,000
Contents	Marchwood Hub	Unvented Water Cylinder	No 44		14/08/2025	£ 5,100			£ 5,100
Contents	Marchwood Hub	Marquee 6m x 12m	No 45		29/08/2025	£ 449			£ 449
						£ 63,252	**£ -**	**£ -**	**£ 63,701**
Long Term Investments									
									£ -
		ASSET REGISTER TOTAL				**£ 961,935**	**£ -**	**£ -**	**£ 962,384**