

CITIZENS ADVICE WOKING

UNAUDITED FINANCIAL STATEMENTS

31st March 2019

Registered Number: 02638741

Brewers

CHARTERED ACCOUNTANTS

Bourne House, Queen Street, Gomshall, Surrey, GU5 9LY

CITIZENS ADVICE WORKING

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CITIZENS ADVICE WOKING

COMPANY INFORMATION

31st March 2019

COMPANY REGISTRATION NUMBER

02638741

CHARITY REGISTRATION NUMBER

1004585

MEMBERS OF TRUSTEE BOARD

Mr C Croker - Chair

Mr L Oates – Deputy Chair

Mrs A Smith

Mr P Stubbs

Mr A Franklin

Mr P Harvey

Mrs L Kemeny

Dr C Smith

Mr R Shah

Ms S Hope (Appointed 7 August 2018)

Mrs Y Bo Matravars (Appointed 2 October 2018)

(Resigned 4 January 2019)

CHIEF EXECUTIVE OFFICER

Mrs L Buchanan

REGISTERED OFFICE

Provincial House

26 Commercial Way

Woking, Surrey GU21 6EN

WEBSITE

Wokingcab.org

INDEPENDENT EXAMINER

Andrew Skilton, ACA

Brewers

Chartered Accountants

Bourne House, Queen Street, Gomshall,

Surrey GU5 9LY

BANKERS

Lloyds Bank Plc

32 Commercial Way, Woking, Surrey GU21 6ER

Report of the Trustee Board For The Year Ended 31st March 2019

The Trustees, who are also Directors under Company Law, have pleasure in submitting their Annual Report for the year ended 31st March 2019. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements, comply with Citizens Advice Woking (CAW) governing document, Charities Act 2011, Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with "FRS 102" the Financial Reporting Standard applicable in the UK and Republic of Ireland published effective 1st January 2015.

CONSTITUTION

CAW was founded in September 1939 and was incorporated as a Company Limited by Guarantee in 1991. New Articles of Association were adopted in 2014. A Trustee Board comprising of members elected at an Annual General Meeting or co-opted by the Trustee Board directs CAW. Representatives of staff and volunteers and two Woking Borough Council Councillors are entitled to attend Board Meetings as non-voting observers. The members of the Company consist of all Trustee Board members and others who have been admitted to membership. The liability of each member is limited to a maximum of £1 per member.

TRUSTEE BOARD

The individuals who served as elected members of the Trustee Board during the financial year are given on the prior page

The following served as Woking Borough Council observers during the financial year:

Cllr Hilary Addison
Cllr M Ilyas Raja

The following individuals served as staff representatives to the Trustee Board

C Atkins (Retired January 2019)
J Sexton
L Taylor (Appointed April 2019)

No member of the Trustee Board received any remuneration from CAW.

Upon joining CAW as a trustee, new appointees will be guided to the CiTA website with details of the expected duties of a Citizens Advice Trustee. In addition, all new appointees are given an induction at CAW of the operation and the services offered. All trustees are given the opportunity to 'shadow' an adviser to see first-hand the advice that is offered. An annual meeting is held to:

- a) Discuss the performance of the board;
- b) Review the skills of the Trustee Board;
- c) Re-assess the responsibilities within the CiTA guidance procedures;
- d) Identify any training requirements; and
- e) Identify any areas where additional skills are needed.

CAW OPERATION

All day to day operations are delegated to the Chief Executive Officer (CEO) Lorraine Buchanan and her staff. Regular office meetings or telephone discussions are held between the CEO and the Chairman. If anything exceptional is reported this will be presented at the next Trustee Board Meeting or earlier if required.

The appointment of new staff is managed by the CEO and the level of salary offered must come within the budget guidelines. All salaries are competitive and comply with the current market rate.

Pay increases are approved at a special Trustee Board Meeting with the CEO.

PUBLIC BENEFIT

The Trustees have had regard to the Charity Commission guidance on public benefit

OBJECTIVES

CAW's objectives as set out in the Articles of Association state "the Charity's objects are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Woking and surrounding areas".

These objectives are achieved by the delivery of the Citizens Advice service to provide free, independent and confidential advice and information to the residents of Woking and anyone who works in the Borough to help with the problems they face. In addition it seeks to improve the policies and practices that affect people's lives.

ACTIVITIES

CAW's activities continue to be wholly in line with its objectives. CAW operates under the Performance and Quality Framework Membership Scheme of the national Citizens Advice organisation. It continues to meet the quality mark for the Advice Quality Standard and Citizens Advice membership scheme. It is accredited to do case working in welfare benefit, housing and debt cases.

The main activity is to ensure members of the public can access an advice service at a time which is suitable to them and to then receive free, impartial and confidential information and advice which helps them to move forward with whatever problem they have come to seek help with. CAW offers several ways for people to access its services. The majority of people still prefer a face to face service and our main town centre office continues to be open five days a week with a late night opening session every Tuesday. CAW continues to run a weekly additional advice session at The Vyne in Knaphill, the Mascot Hub in Sheerwater (from September 2018) as well as a weekly form filling session at The Trinity Methodist Church in Woking.

Clients are also able to access a telephone advice service which is available five days a week from 10am – 4pm. This is run jointly with Citizens Advice Surrey Heath, the advantage of which is there is always an adviser available to take a call.

We also offer people an email service which is accessed through the CAW website. A request for advice form is submitted and a reply received within 2 working days.

The majority of funding to enable these services to be delivered comes from Woking Borough Council (WBC) through its Community Grant Scheme. In addition to the core Grant we also received funding

to deliver financial capability advice which is done either in groups or individually depending on the persons' circumstances.

It has been necessary to find additional sources of funding to enable CAW to provide the service it has today. CAW entered into two Service Level Agreements with Healthwatch Surrey. The first is to capture a client's health and social care story and then share this with Healthwatch Surrey. This could be done as part of a face to face advice session, on the telephone or by email. The second Agreement is to run the Information and Advice Telephone Line on Healthwatch Surrey's behalf which is available five days a week.

CAW was also awarded a contract by national Citizens Advice to deliver Energy Best Deal sessions to vulnerable clients who need information and advice about their energy provider. This information is wide ranging with an aim of ensuring the client is with the correct provider and on the right tariff as well as making sure the provider knows they are vulnerable. CAW also ensures they have accessed all the grants and discounts available.

CAW is also paid to help clients submit applications to the Local Assistance Scheme (administered by Surrey County Council) and to hand out payment cards to clients in an emergency.

There is one activity which CAW needs to find funding to enable it to continue. The County Court Help Desk is run by CAW and helps those clients who are at risk of losing their homes because possession proceedings have been issued.

CAW also administers the Wenceslas Fund on behalf of Woking Lions, another local charity. Applications are made by clients who are fuel poor and who need financial support. The applications are processed and the client receives additional support in the meantime to help them resolve any other issues they have.

CAW also contributes extensively to research and campaign work. We hold a huge amount of insight and data about the problems our clients and the wider communities face. CAW uses this to help research issues further, influence decision makers to change policies and practices and campaign to get decision makers to change policies and practices.

ACHIEVEMENTS AND PERFORMANCE

This is the second year the current Chief Executive Officer has been in post and the new team of paid staff has been in place. There is now consistency to the team who are delivering the service and the staffing structure has allowed room for the service to expand and develop.

CAW's service is mainly delivered by volunteers who need to receive training and ongoing development. During the year 8 new volunteers were trained as assessors and 9 additional volunteers completed their training to become advisers. In addition a further 60 volunteers help to deliver the service.

New volunteers and a settled paid staff were needed before additional services could be developed and offered. It is not always possible for clients to travel to the town centre office or The Vyne or use telephone or email successfully. CAW wants to make its service as accessible as possible and therefore the aim was to open another outreach session. A decision was taken based on the data for the previous year which demonstrated that more clients came from the Canalside ward than any other. We worked with The Mascot Hub and in September 2018 we opened an outreach service in Sheerwater.

Woking has an ageing population and more referrals are being made to our home visiting caseworker from other voluntary and statutory agencies than ever before. The caseworker needed support to help manage this workload and a volunteer adviser has been trained and is now able to see clients at home, thus expanding this service.

CAW exceeded the number of advice sessions to be delivered under the Energy Best Deal contract and will receive funding for the additional advice sessions it delivered in the next financial year. The KPIs in the 2 Healthwatch contracts were delivered and the Service Level Agreements renewed for another year. The County Court Help Desk service continued to prevent homelessness in 94% of cases and the success of this service secured funding from the Office of Police and Crime Commissioner, the Access to Justice Foundation and Guildford Borough Council.

CAW contributed extensively to research and campaign work with 100% of volunteers and paid staff submitting an Evidence Form to the national campaign team. CAW also participated in several national campaigns and raised awareness of local issues. The Trustee Board wishes to record its thanks to all the volunteers, paid staff and funders of CAW without which it would not be possible to deliver the service.

FINANCIAL REVIEW

The Trustee Board confirms it has kept proper accounting records which disclose CAW's financial position. The Trustee Board also acknowledges its responsibility for safeguarding CAW's assets and for taking all reasonable steps for the prevention of fraud and other irregularities.

The Accounts report a net surplus for the year of £20,793. Expenditure is planned very carefully to ensure all commitments can be met and taking into account that all funding is only ever for a 12 month period. In addition it is difficult to anticipate how much income from donations and fundraising will be received throughout the year.

CAW entered into a five year fixed term lease for a peppercorn rent with Woking B.C for the office space it occupies in January 2019. After reviewing the financial accounts of other local citizens advice offices only CAW included an estimate of the rent, service charge and business rates as income. For this reason, plus the fact the lease is in place and the service charge is paid as part of the Community Grant, a decision was taken to only include the amount of the core Grant from Woking B.C as income which explains why the income for this year is lower than in previous years.

It was identified in last year's Report that staffing costs would be higher because all staff had been in place for the whole year and savings were not made as in previous years.

The Restricted Funds are lower than in the previous year because national Citizens Advice did not offer local Citizens Advice offices the opportunity to bid for funding to deliver group training sessions. This reduced funding this year to the one contract CAW was awarded.

Designated Funds of £52,653 include £22,653 for the County Court Help Desk, £10,000 for the Outreach service planned, £10,000 for Digital inclusion and £10,000 for property maintenance.

The funds for the Court Desk have been rolled over due to the uncertainty surrounding WBC continuing to fund the service. Funding for the County Court Help Desk for 2018-2019 was not secured until half way through the financial year and was once again the situation at the beginning of 2019 – 20. It was announced in December 2018 that £38,000 would be ring fenced and whilst a decision has now been made in September 2019 to award the grant CAW wish to continue to offer 2 members of staff with fixed term contracts to enable the Court Help Desk to continue.

CAW still wishes to open a further outreach session at the Bedser Hub and employ a welfare benefit adviser. We were hoping for funding but due to unforeseen circumstances and the uncertainty surrounding the Grant this had to be put on hold.

Digital inclusion is still an issue and has been highlighted even more by the Universal Support, Help to Claim service we have been delivering since April 2019. The majority of clients we have been helping are digitally excluded and need additional support to make their claim. We are however not receiving funding from national Citizens Advice to help them sustain their claim. A digital inclusion Project is required for those vulnerable clients but for the reasons set out above we were not able to progress this. However, it is apparent this is a much needed service and we hope to be able to deliver this during the next financial year.

Unrestricted income from other areas apart from the Community Grant is lower this year and due to a fundraising event, which was organised, not being supported enough to make it a worthwhile option to proceed with.

RESERVES POLICY

The Trustees have determined to retain a minimum of 3 months operating expenses, approximately £80,000, in reserve to meet unexpected occurrences. The unrestricted reserves will cover three months of operating expenses and allow CAW to update its IT systems to improve the quality of the service being delivered.

At the year-end reserves totalled £180,274 (2018: £159,481) of which unrestricted and designated were £170,479 (2018: £144,885) and restricted reserves £9,795 (2018: £14,596).

RISK

The Trustee Board consider the risk to which CAW is exposed and has put in place systems to mitigate those risks. This includes holding Professional Indemnity Insurance and Employers Liability Insurance. The level of cover is reviewed annually.

The Risk Register is reviewed annually and the major Risk identified is the reduction of funding on current levels and the inability to find alternative funding.

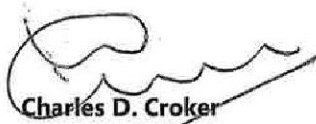
There continues to be the same mistaken belief that CAW is a national charity funded by central Government. CAW continues to work hard to make the public and potential funders aware we are a local charity competing for funding with other Charities.

INDEPENDENT EXAMINER

During this financial year Brewers Chartered Accountants has acted as CAW's Independent Examiner

SMALL COMPANY EXEMPTION

This Report is prepared in accordance with the Special Provisions of Part 15 of the Companies Act 2006.


Charles D. Croker
Chair
8 | 11 | 2019


Rizwan Shah
Treasurer
8 | 11 | 2019

Independent Examiner's Report to the Trustees of Citizens Advice Woking

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Citizens Advice Woking ('the charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

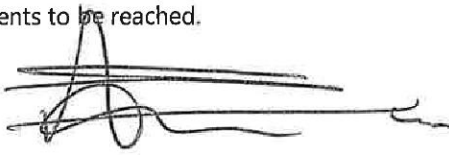
Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- the financial statements 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 financial

statements to be reached.

A handwritten signature in black ink, appearing to be 'Andrew Skilton', written over a horizontal line.

Andrew Skilton, ACA

Brewers

Bourne House

Queen Street

Surrey GU5 9LY

Date: 11 November 2019

CITIZENS ADVICE WOKING

STATEMENT OF FINANCIAL ACTIVITIES
(Including the Income and Expenditure Account)
For the year ended 31st March 2019

	Notes	General Funds £	Designated Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
INCOME FROM:						
Donations and legacies		7,799	-	1,000	8,799	19,306
Charitable Activities						
Grant Woking Borough Council		220,000	-	-	220,000	346,854
Other grants		1,250	-	84,562	85,812	91,284
Income from other trading activities						
Income from fundraising activities		8,466	-	-	8,466	14,772
Investment Income	2	76	-	-	76	72
Other income		3,699	-	-	3,699	3,670
		241,290	-	85,562	326,852	475,958
EXPENDITURE ON:						
Raising Funds		980	-	-	980	4,611
Charitable Activities						
Grants	3	-	-	5,785	5,785	3,958
Staff costs	4	160,455	-	82,571	243,026	228,135
Office and property costs	5	16,472	-	-	16,472	142,606
Sundry expenses	6	37,738	-	2,058	39,796	36,779
TOTAL		215,645	-	90,414	306,059	416,089
NET INCOME/ (EXPENDITURE)		25,645	-	(4,852)	20,793	59,869
Transfers between Funds	13 & 14	(10,051)	10,000	51	-	-
NET INCOME/(EXPENDITURE) after transfers		15,594	10,000	(4,801)	20,793	59,869
FUNDS BROUGHT FORWARD AT 1st April 2018		102,232	42,653	14,596	159,481	99,612
FUNDS CARRIED FORWARD AT 31st March 2019		117,826	52,653	9,795	180,274	159,481

CITIZENS ADVICE WORKING

BALANCE SHEET

At 31st March 2019

Notes	2019		2018	
	£	£	£	£
FIXED ASSETS				
Tangible fixed assets	8	1	1	
CURRENT ASSETS				
Debtors	9	5,973	5,973	
Cash at bank and in hand		<u>187,427</u>	<u>155,507</u>	
		193,400	161,480	
CREDITORS : amount falling due within one year	10	<u>13,127</u>	<u>2,000</u>	
NET CURRENT ASSETS		180,273	159,480	
NET ASSETS		<u>180,274</u>	<u>159,481</u>	
FUNDS				
Unrestricted Funds				
General funds		117,826	102,232	
Designated funds	13	52,653	<u>42,653</u>	
		170,479	144,885	
Restricted	14	9,795	14,596	
TOTAL FUNDS		<u>180,274</u>	<u>159,481</u>	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2019

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2019 in accordance with Section 476 of the Companies Act 2006

The trustees acknowledge their responsibility for:

- (1) Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006; and
- (2) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year, and of its profit and loss 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 company.

These financial statements are prepared in accordance with Part 15 of the Companies Act 2006 relating to small companies.

The financial statements on pages 11 to 18 were approved by the Board on 8/11/2019 and signed on their behalf by:

C Croker
Board Member

R Shah
Board Member

Company number : 02638741
Charity number : 1004585

CITIZENS ADVICE WOKING

Notes to the Financial Statements Year to 31st March 2019

1. Accounting Policies

General

The financial statements have been prepared on the accruals basis under the historic cost convention and in accordance with the Statements of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Companies Act 2006.

The Charity is a public benefit entity and these accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting by Charities (Revised 2015), Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

Presentational currency is £ Sterling and rounding is to £s.

Income

Income comprises grants and donations receivable in the year. Income from donations was unrestricted in both years. Grant income from Woking Borough Council was unrestricted in both years. Fundraising income was unrestricted in both years.

Donated services and facilities

Woking Borough Council provide offices free of charge from which the charity operates. The estimated rent, service charge and rates donated have not been included in the Statement of Financial Activities as the Trustees do not feel the beneficial value to the charity can be measure reliably. Please see note 5.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that the settlement will be required and the amount of the obligation can be measured with reasonable certainty.

Pension costs

Defined contribution pensions costs are allocated to unrestricted and restricted activities based on the allocation of staff time.

VAT

Due to the nature of the Bureau's activities it is outside the scope of VAT and therefore its income and expenditure, as stated, is VAT inclusive.

Financial Instruments

The Charity only has assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised at transaction value and subsequently measured at their settlement value.

Support Costs

The committee consider 5% of office and sundry costs relate to the management of the Bureau and have included these as support costs. Where appropriate, the salary costs relating to managing the charity have also been included.

Allocation of Overheads

Certain office, sundry and salary costs have been allocated to restricted funds where provision has been made by the donors for these costs to be funded, from the grants.

Fixed Assets

Fixed assets are stated at cost. These are usually capitalised if the costs exceeds £1,000. Depreciation is provided at rates calculated to write off of each asset over its expected useful life as follows:

Office Equipment - 33.33% straight line

Debtors

Debtors are recognised at settlement amount.

Creditors

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle can be measured reliably. Creditors are recognised at settlement amount.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

Funds

Unrestricted Funds are available to spend on activities that further any of the purposes of the charity.

Designated Funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose.

Restricted Funds are funds which are restricted for a specific purpose.

CITIZENS ADVICE WOKING
Notes to the Financial Statements
Year to 31st March 2019

2 Investment Income	2019	2018
	£	£
Interest receivable	<u>76</u>	<u>72</u>

3 Grants	2019	2018
	£	£
Wenceslas fund	<u>5,785</u>	<u>3,958</u>
	<u>5,785</u>	<u>3,958</u>

Grants are paid to individuals, see note 14 for further details. Grants paid were restricted in both years.

4 Staff Costs	2019	2018
	£	£
Salaries	215,698	202,239
Social security costs	12,395	11,734
Pensions	<u>14,933</u>	<u>14,162</u>
	<u>243,026</u>	<u>228,135</u>

Allocated as follows:

Charitable activities	218,723	207,395
Support costs	<u>24,303</u>	<u>20,740</u>
	<u>243,026</u>	<u>228,135</u>

Average number of employees

Management	2	2
Administration	1	1
Direct advice	7	7
Support staff	<u>2</u>	<u>2</u>
	<u>12</u>	<u>12</u>

Full time equivalent for 2019 totals 8 (2018 - 8).

No member of staff received remuneration in excess of £60,000.

No Board members or connected person received any remuneration or expenses in the year. Compensation paid during the year to key management personnel, defined as Chief Executive Officer and Operational manager, including Employers' national insurance and pension contribution was 2019 £82,473 (2018 : £80,739)

5 Office and Property Costs	2019	2018
	£	£
Rents and insurance	3,284	123,880
Office services	5,125	4,167
Printing, postage and stationery	3,434	3,037
Telephone and fax	3,805	4,075
Support costs	<u>824</u>	<u>7,447</u>
	<u>16,472</u>	<u>142,606</u>

The value of the office premises provided rent free by Woking Borough Council is excluded from the Statement of Financial Activities in 2019 as the Trustees do not feel the beneficial value to the Charity can be reliably measured. The exclusion is on the basis that the market value does not represent the cost of alternative premises to operate from should the need arise.

The annual market value of the provision of offices including service costs in 2018 was £126,854.

6 Sundry Expenses	2019	2018
	£	£
Legal, professional & consultancy	1,453	1,087
Travelling expenses	4,439	5,232
Staff training	1,380	1,589
Computer expenses	15,990	13,868
Sundry expenses	10,034	8,029
Support costs	<u>6,500</u>	<u>6,974</u>
	<u>39,796</u>	<u>36,779</u>

**CITIZENS ADVICE
WOKING**

**Notes to the Financial Statements
Year to 31st March 2019**

7 Support costs

	2019	2018
	£	£
Salaries and other employee costs	24,303	20,740
Office and property costs	824	7,447
Sundry expenses	3,980	5,174
Governance costs	2,520	1,800
	<u>31,627</u>	<u>35,161</u>

All support costs are allocated to charitable activities

8 Fixed Assets

	Office Equip £
Cost	
1 st April 2018	38,748
Additions	-
Disposals	-
31 st March 2019	<u>38,748</u>
Depreciation	
1 st April 2018	38,747
Charge for the year	-
On disposals	-
31 st March 2019	<u>38,747</u>
Net book value at 31st March 2019	<u>1</u>
Net book value at 31st March 2018	<u>1</u>

9 Debtors

	2019	2018
	£	£
Debtors and prepaid expenses	<u>5,973</u>	<u>5,973</u>

10 Creditors: Amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	<u>13,127</u>	<u>2,000</u>
	<u>13,127</u>	<u>2,000</u>

**CITIZENS ADVICE
WOKING**

Notes to the Financial Statements

11 Related Party Transactions

Donations of £3,750 were received from related parties.

12 Independent Examiners Remuneration

Independent Examiner's remuneration totaled £2,520 (2018 - £1,800). £1,800 for the Independent Examination in 2019 and 2018 and £720 for accountancy in 2019 (2018: nil)

13 Designated Funds

	Balance at 01/04/2018	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2019
	£	£	£	£	£
Guildford County Court Help Desk	22,653	-	-	-	22,653
Outreach	10,000	-	-	-	10,000
Digital Inclusion	10,000	-	-	-	10,000
Property Maintenance	-	-	-	10,000	10,000
	<u>42,653</u>	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>52,653</u>

Court Help Desk - Funding for the full cost of this project is not secured by the start of the financial year.

A decision has been taken to continue delivering this services and this fund will be used if full funding cannot be secured from alternative sources.

Outreach - There is a need for an outreach service where demand has been increasing due to the aging population of Woking. This fund will be used to cover the new service planned in the forth coming months.

Digital Inclusion - It has been identified that many people are digitally excluded from a range of services being computer illiterate. The fund will be used for the new service planned to help people become digitally inclusive. This will run alongside the Universal Support Help to Claim.

Property Maintenance - Funds have been designated to cover any reinstatement necessary following the 5 year lease for the office premises entered into with Woking Borough Council during the year.

14 Restricted Funds

	Balance at 01/04/2018	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/03/2019
	£	£	£	£	£
Local assistance scheme	387	3,676	3,676	-	387
Financial Literacy Project - Capability	500	11,500	11,500	-	500
Guildford County Court Help Desk	9,927	25,625	29,296	-	6,256
Wenceslas Fund	2,363	3,655	5,785	-	233
Healthwatch	181	9,294	9,294	-	181
Healthwatch - Advice Line	444	14,600	14,600	-	444
Energy Best Deal	794	12,525	12,525	-	794
Universal Support - help to claim	-	3,687	3,738	51	-
Bedser Hub	-	1,000	-	-	1,000
	<u>14,596</u>	<u>85,562</u>	<u>90,414</u>	<u>51</u>	<u>9,795</u>

Local Assistance Scheme (LAS) - Funding to help clients make applications to Surrey County Council's Assistance Scheme either by telephone or through the website.

The Financial Capability Project (FCP) - aims to educate people about their financial situation and how to manage their finances appropriately.

Guildford County Court Help Desk (GCCHD) - This project is funded by Guildford B.C, Office of Police and Crime Commissioner and Access to Justice Foundation. Woking CAW has also used their reserves to meet certain costs related to the court help desk. Clients are supported when they have possession hearings and the aim of the project is to prevent homelessness.

Wenceslas Fund (WF) - provides grants to assist with fuel poverty and fuel debt.

Healthwatch (HW) - The project and funding is to enable us to participate in the delivery of "Signposting, Information and Advice" for Healthwatch Surrey who collect patient experiences of health and social care stories with the aim of giving people a voice to influence decision makers to help improve and shape health and social care services.

Healthwatch - Advice Line (HW-AL) - Funding to provide, or signpost people to, information about local health and care services and how to access them from a central Helpdesk which will process enquiries made by telephone, text, email or

**CITIZENS ADVICE
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**Notes to the Financial Statements
Year to 31st March 2019**

15 Analysis of funds by net assets 2019

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total £
Fixed assets	1	-	-	1
Net current assets	117,825	52,653	9,795	180,273
Net assets	<u>117,826</u>	<u>52,653</u>	<u>9,795</u>	<u>180,274</u>

16 Analysis of funds by net assets 2018

	Unrestricted Funds £	Designated Funds	Restricted Funds £	Total £
Fixed assets	1	-	-	1
Net current assets	102,231	42,653	14,596	159,480
Net assets	<u>102,232</u>	<u>42,653</u>	<u>14,596</u>	<u>159,481</u>

17. Operating Lease Commitments

At 31st March 2019 the Charity had total commitments under non-cancellable leases expiring:

	2019 £	2018 £
Less than one year	534	2136
Within two to five years	-	534
	<u>534</u>	<u>2670</u>

A 5 year lease for the office premises was entered into with Woking Borough Council on 18 January 2019. Under the terms of the lease there is a 12 month break clause and liability to pay a peppercorn rent if demanded, service charge, insurance and business rates.

Note 18 Statement of Financial Activities 2018

	General Funds £	Designated Funds £	Restricted Funds £	Total 2018 £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	19,306	-	-	19,306
Charitable Activities				
Grant Woking Borough Council	346,854	-	-	346,854
Other grants	1,460	-	89,824	91,284
Income from other trading activities				
Income from fundraising activities	14,772	-	-	14,772
Investment Income	72	-	-	72
Other income	3,670	-	-	3,670
	<u>386,134</u>	<u>-</u>	<u>89,824</u>	<u>475,958</u>
EXPENDEDITURE ON:				
Raising Funds	4,611	-	-	4,611
Charitable Activities				
Grants	-	-	3,958	3,958
Staff costs	154,068	-	74,067	228,135
Office and property costs	142,606	-	-	142,606
Sundry expenses	36,039	-	740	36,779
TOTAL	<u>337,324</u>	<u>-</u>	<u>78,765</u>	<u>416,089</u>
NET EXPENDITURE	48,810	-	11,059	59,869
Transfers	(40,000)	40,000	-	-
NET EXPENDITURE after transfers	<u>8,810</u>	<u>40,000</u>	<u>11,059</u>	<u>59,869</u>
FUNDS BROUGHT FORWARD AT 1st April 2017	93,422	2,653	3,537	99,612
FUNDS CARRIED FORWARD AT 31st March 2018	<u>102,232</u>	<u>42,653</u>	<u>14,596</u>	<u>159,481</u>