

**Citizens Advice Surrey Heath**  
(a company limited by guarantee)  
Registered Charity No. 1118181  
Company No. 6058583

**REPORT AND ACCOUNTS**  
**For the year ended 31 March 2021**

Authorised and regulated by the Financial Conduct Authority FRN:617536

# **Citizens Advice Surrey Heath**

## **Report and Accounts For the year ended 31 March 2021**

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# Citizens Advice Surrey Heath Report of the Directors and Trustees

The directors, who are also the trustees of the charity for the purposes of charity law, are pleased to present their annual report and accounts for the year ended 31 March 2021

## 1. REFERENCE AND ADMINISTRATIVE DETAILS

<b>Charity Name:</b>	Citizens Advice Surrey Heath	<b>Charity Registration:</b>	1118181	<b>Company Registration:</b>	6058583
<b>Registered Office:</b>	Surrey Heath House, Knoll Road, Camberley, Surrey GU15 3HD	<b>Chairman:</b>	Nigel Downey	<b>Company Secretary:</b>	Robert Manning
<b>Chief Executive Officer</b>	Caroline Sawdy	<b>Independent Examiner:</b>	Dennis Cantwell		
<b>Bank:</b>	CAF Bank Ltd Kings Hill, West Malling Kent ME19 4TA				

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

<b>Directors / Trustees:</b>	<b>Role:</b>	<b>Date Appointed</b>	<b>Date Resigned</b>
<b>Elected Members</b>			
*Nigel Downey	Chair		
*Annie Wallace	Vice-Chair**		
*Robert Manning	Treasurer		
*Greg Scott	Vice-Chair**	18/05/2020	
Ray McCann			
Marion Park			
Mani Rai OBE			
Camilla Richardson			
Julie Summers	Hon Solicitor	24/08/2020	
Chris Paterson			
Trevor Trueman		16/11/2020	

\*Denotes members of the Executive Committee.  
\*\*Greg Scott took over as Vice-chair on Annie Wallace's resignation

## The following Representatives attended Meetings of the Directors

Councillor David Lewis Representing Surrey Heath Borough Council  
 Caroline Sawdy \* Chief Executive Officer  
 Helen Holbrow\* Advice Manager  
 Mark Zymela^ Voluntary Adviser

\*In paid employment of Citizens Advice Surrey Heath  
 ^Volunteers of Citizens Advice Surrey Heath



## **Citizens Advice Surrey Heath Report of the Directors and Trustees**

### **2. STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing Document**

Citizens Advice Surrey Heath (Cit.A.SH) is a registered charity and a Company Limited by Guarantee registered in England and Wales. The maximum liability of each member is limited to £1. At 31 March 2021, the Company had 10 members (2020: 8). Cit.A.SH is governed by its Memorandum and Articles of Association.

Cit.A.SH was incorporated as a Company Limited by Guarantee on 19 January 2007. The company is registered with the Charity Commission - registration number 1118181. The charity commenced operations on 31 March 2007 at which date the assets and liabilities of the unincorporated Association (charity registration number 207097) known as Camberley Citizens Advice Bureau were transferred to the Company for nil consideration. Restricted and unrestricted fund balances were preserved. Fixed assets were transferred at net book value. On 15<sup>th</sup> January 2014 the Company changed its name from Camberley Citizens Advice Bureau.

#### **Recruitment, Appointment of Trustees**

Trustees, who are also Directors of the Company, are elected from the local community. An Elections Committee, made up of Trustees, the Company Secretary and chaired by the Chairman 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. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

#### **Induction of Trustees**

New directors are provided with a specific Induction Pack containing reference to all likely sources they are to encounter. Each new director will be given a mentor from the existing Board of Directors. The mentor's role is to ensure that the new director is guided through the induction process. A key aspect of the process is meeting with relevant members of the Management Team and the Chair of the Trustee Board. This entire process provides an opportunity to learn more about the work of Cit.A.SH, to ensure the individual understands their responsibilities as a director, focus on current Board priorities and to assess any individual training needs.

#### **Organisation**

The Company is governed by the Directors. They are also the Charity Trustees for the purpose of Charity Law. The maximum permitted number of Trustees is fifteen and the minimum three, being either elected at the Annual General Meeting or nominated by member organisations or co-opted by the Trustee Board, provided that the total number of co-opted and nominated Trustees does not exceed one third of the total number of Trustees. Elected Trustees are required to retire at the third Annual General meeting following their election or appointment but are eligible for re-election or re-appointment. The Trustee Board is responsible for setting the strategic direction of the organisation and 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 quorum for Trustee Board meetings is at least one third of the members of the Trustee Board, or three members of the Trustee Board, whichever number is greater. At Trustee meetings Elected and Representative Trustees have one equal vote each with resolutions requiring a simple majority vote. Representatives who attend Trustee meetings do not have a vote. In the event of a tied vote the Chairman has a casting vote. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office, and is available to the public.

Two of the Trustees have a length of service greater than 9 years. The current Chairman, Nigel Downey, has been a Trustee since 2010. He has been Chairman since 2014. Ray McCann has been a



## **Citizens Advice Surrey Heath Report of the Directors and Trustees**

Trustee for 16 years and is the Trustee specializing in Information Technology and telephone systems. Both have provided continuity, experience and expertise to the Board. They remain important to the overall well-being of the LCA for the future.

The Trustee Board delegates selected responsibilities to an Executive Committee who meet as required to ensure implementation of agreed strategies and procedures within delegated limits.

## **Related Parties**

Cit.A.SH is a member of Citizens Advice, the national association for the Citizens Advice service throughout the United Kingdom. With effect from January 2014 Camberley Citizens Advice Bureaux became known as Cit.A.SH following a re-branding exercise. Membership of the national association requires the charitable company to adhere to rigorous standards in respect of governance, organisational practices and quality of advice. In April 2017 a new membership package was introduced and was accepted by Cit.A.SH

As part of their regular cycle regarding Performance and Quality leadership self-assessment, Citizens Advice conducted a review in January 2020. The audit concluded that the evidence confirmed excellent leadership and the standards were of the highest quality expected by Citizens Advice.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments. 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.

The Charity has a share in Citizens Advice Surrey, a Registered Charity and Company Limited by Guarantee and is entitled to nominate one Director Trustee to the Board of Citizens Advice Surrey. Citizens Advice Surrey acts as a Consortium and was set up to be in a position to lead and bid for Countywide projects that local Surrey Citizens Advice lack the resources or expertise to deliver on their own. It is expected that Citizens Advice Surrey will be wound up during the 2021/22 financial year.

## **Risk Management**

The directors have reviewed their procedures in the light of corporate governance guidance contained within the Statement of Recommended Practice 'Accounting and Reporting by Charities'.

A risk assessment report is contained within the business plan and anticipates potential changes to the environment in which Cit.A.SH is working and highlights how these would impact on its services. In addition it produces an annual risk register, based on a matrix supplied by Citizens Advice – the national association.

The charity faces a range of operational risks and the key to successful risk management is to identify potential risks, the likelihood of them occurring and then obviate their impact. The Risk Register is a formal statement of Cit.A.SH's risk management strategy and how the impact of potential risks can be minimised. Identifying the risks is an important element of risk management and has been given detailed and careful consideration. Areas, which have been covered in this process, include:

- Activities and services undertaken by the organisation
- Our objectives
- Targets and outputs required by funders and others
- The operating structure
- External factors (statutory obligations, relationships with funders)
- Comparisons with other CABx/comparable organisations
- Past performance and previous risks encountered

Cit.A.SH's objectives, its internal organisation and the environment in which it operates are continually evolving and as a result, the risks it faces are not constant. Organisational success derives in part from successful risk taking and so the purpose of internal control is to help manage and control risk appropriately rather than to eliminate it.



## **Citizens Advice Surrey Heath Report of the Directors and Trustees**

### **Risk Management (continued)**

The following measures help minimise the risks inherent in any large and diverse voluntary sector organisation, which relies on a diverse range of funding to meet all its commitments:

1. The Trustee Board recognises its role as the ultimate authority with regard to the governance of the organisation and that the management team and staff recognise that they operate with delegated authority.
2. Effective appraisal of the Chairman, Directors, Chief Executive and Management Team.
3. Internal management and supervisory controls, which minimise risk of failing to deliver on existing grant agreements and contracts.
4. Staff awareness of sources of funding and the consequences arising from any failure to deliver services in line with grant agreements and contracts.
5. The effective use of probationary periods, Joint Progress Reviews, staff supervision and HR policies to promptly identify and deal with issues of concern.
6. Regular case sheet checking, Independent File Reviews, training to ensure quality.
7. Regular review and analysis of statistics to ensure targets are met.
8. Maintain good relationships with funders to identify potential future funding problems and potential funding opportunities.
9. Ensure adequate financial reserves.
10. Quarterly financial monitoring against an agreed annual budget.
11. Good communication between volunteers, staff, the Management Team and the Trustee Board.
12. Maintaining independence and political neutrality to avoid conflict of interests.

### **3. OBJECTIVES AND ACTIVITIES**

#### **Objects**

The objects of the charitable company are as set out in the Memorandum and Articles of Association. Its services are consistent with the twin aims of Citizens Advice namely: "to provide the advice people need for the problems they face" and "to improve the policies and practices that affect people's lives". Its services are also consistent with the four stated Principles of Citizens Advice namely: "Free, Independent, Impartial and Confidential".

The Charity's objects are the promotion of any charitable purpose for the benefit of the community in the area of Surrey Heath Borough and adjacent areas by the promotion and advancement of education, to preserve and protect good health and the relief of poverty, sickness and distress.

The key power it exercises in furtherance of the Objects is to establish Cit.A.SH as a centre to provide a free, confidential and impartial service of advice, training, information and counsel for the public and for the implementation thereof.

#### **Public Benefit Required**

The directors have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charitable company and in planning any future activities.

Having been in operation for over 50 years providing free, independent, impartial and confidential advice to the citizens of Surrey Heath and neighbouring areas, the directors are satisfied that Cit.A.SH fully complies with the new guidance on public benefit supplied by the Charity Commission. This is demonstrated by the Grant Agreement which it produces each year in conjunction with its principal funder – Surrey Heath Borough Council. A key requirement of this agreement is the production of an annual Business Plan.



**Public Benefit Required (continued)**

Whilst the primary Business Plan purpose is to create a process by which Cit.A.SH's Trustee Board can monitor progress towards achieving the Corporate Plan, the plan also serves as a set of internal targets and outputs for staff and volunteers. In this way inclusiveness and collective responsibility about Cit.A.SH's key priorities can be engendered leading to improvements in service delivery.

**Achievements and performance in 2020-2021**

In 2020-21 our main focus was on maintaining and delivering our service despite the restrictions and lockdown of the Covid pandemic. Having moved our delivery model to remote working and telephone or digital support, literally overnight, we wanted to make sure clients were still able to access us and aware of the support we could provide. We lost a few experienced advisers, who were not comfortable with remote working, but retained almost 80%. Initially we had to reduce our hours of operation to 10am to 2pm, Monday to Thursday, whilst our Supervisors managed the transition of their work and that of our advisers to remote working. In this time we also set up and publicised a local contact number and email address to complement our AdviceLine and national email response. However, once advisers gained confidence in working remotely and our Supervisors felt they could offer the necessary support, we returned to our usual 10am to 4pm operation. Limited face to face support was enabled through virtual appointments at our premises but these were only used for those who struggled to engage via the phone and were suspended when Surrey went back into full lockdown.

To resource remote working and to continue to provide our full range of services we applied for various funding streams. We also took on a new debt advice project to ensure we were able to meet the growing demand for support in this area brought about by the pandemic. Details of our projects and achievements are as follows:

1. We successfully applied to the National Lottery Community Fund for a grant from the Covid19 Relief Fund. This enabled us to purchase laptops and video screen monitors to enable us to deliver advice from our premises and remotely and included funding for supervision and training. The funding also paid for us to make the office more Covid safe with screens, sanitising materials, masks, etc.
2. We applied to The Community Foundation for Surrey to the Surrey Coronavirus Response Fund and were awarded £4,075 which we used to purchase laptops, mobile phones and headsets to facilitate remote working. We also applied to fund a replacement Independent Living Adviser to support the elderly and disabled with managing their finances, applying for relevant benefits and dealing with debt. Our existing Independent Living Adviser had left in May and we did not immediately replace her due to the restrictions on home visits and the availability of emergency community support at the outset of Covid. The Community Foundation for Surrey approved a grant for a year's funding for this role. However, we were unable to recruit to the position until February 2021 so we were reliant on our Wellbeing Adviser to provide some of the services in the interim. We are now able to provide home visits under controlled conditions and demand is high for this service.
3. We applied for BEIS funding via national Citizens Advice and this enabled us to replace our telephone system with a VOIP system that was more suited to the combination of office and remote working. The funding also meant we could purchase additional equipment so that all staff had a dedicated laptop to enable more secure working.
4. This was the last year of funding from the Department of Health and Surrey Heath CCG for our Social Prescribing project where we work in partnership with our local authority and the Surrey Health Primary Care Network. Due to lockdown, our Wellbeing Adviser was limited in what she could offer clients but she worked with the primary care network in Surrey Heath and local authority to call residents who were shielding as well as existing clients and helped with the local provision of emergency support. The result was 109 new clients supported and 218 existing clients in 2020/21 We also successfully negotiated another year's funding for this role from Surrey Heath CCG.



## Citizens Advice Surrey Heath Report of the Directors and Trustees

5. We were, again, successful in securing funding for the Energy Advice Programme which enabled us to offer appointments to vulnerable individuals to help them address fuel poverty. As face to face appointments were not possible and available funding was limited for much of the period we had a reduced target of 47 over the winter period and we delivered 48 appointments. National Citizens Advice secured funding for a further year for our 'Help to Claim' project which helps people to make an initial digital claim for Universal Credit. Previously the support we offered was face-to-face so we had to move to telephone support via the national helpline. The number of clients supported to make new claims increased from last year by 65% resulting in 235 clients helped. We also helped an additional 762 clients with 2,192 issues around Universal Credit.
7. In November we were awarded Money and Pension Service funding to employ a FTE Trainee Debt Adviser to increase our casework capacity in this area. We successfully recruited two part-time advisers from our existing volunteers. They have undergone an intensive six month training programme and are now providing casework to clients with complex or on-going debt issues. We supported 282 clients with 866 issues on debt in 2020/21.
8. We negotiated a further year's contract with Healthwatch Surrey to gather client experiences of the health and social care system in the Borough and exceeded our target yet again.
9. Surrey Heath Borough Council provided £10,000 for us to hold on their behalf and distribute to clients in need of emergency support. This has enhanced our ability to respond to clients quickly when they are in most need and supplements our food bank referrals which were up to 168, supporting 388 people, despite the additional emergency food support available at the start of the year.
10. Despite lockdown we recruited and trained 9 additional advisers as well as recruiting a Money Advice Caseworker and Independent Living Adviser. We continue to build our team as demand for our services grows with the lifting of government support measures.
11. We underwent our three year major audit in January which looks at all aspects of our organisation from leadership and operations, to finance and people management. Despite the challenges of the pandemic we passed with flying colours and achieved the top rating of green in all areas. This also meant we received the Advice Quality Standard accreditation for a further three years and received additional accreditation for our debt advice work.

## Charitable Activities

In terms of our core service, Citizens Advice Surrey Heath dealt with a total of 4,020 individual clients, 15,060 issues and carried out 10,103 activities in 2020-21. This is only slightly down on last year, which is a considerable achievement considering the loss of experienced advisers and the move to remote working.

We not only maintained our project work through the continued funding for Social Prescribing, Universal Credit Help to Claim, Energy Advice Programme, Surrey Crisis Fund and Healthwatch but we took on additional projects to provide video advice and additional debt advisers and we re-started our Independent Living project

In an independent client survey:

- 86% would recommend our service
- 83% said we helped them find a way forward with their problem
- 79% said we were accessible, despite the restrictions of lockdown

## Contribution of Volunteers

The majority of our service is provided by our team of highly trained volunteers. They have stepped up to ensure we could continue to deliver a quality service, despite all the pressures of the pandemic. In a survey of staff and volunteers:

- 100% said they were clear on their roles and responsibilities
- 100% felt they had the resources and information to do the job effectively
- 100% would recommend Citizens Advice Surrey Heath as a place to work or volunteer
- 97% felt well informed

## **Citizens Advice Surrey Heath Report of the Directors and Trustees**

- 94% felt their views were listened to and valued.

Our volunteers range in age from 18 to 80 and benefit from using their skills and experience to help their community as well as developing new skills and knowledge that opens up other opportunities. Those who are retired have found volunteering beneficial to their mental wellbeing, especially given the restrictions of lockdown, and the flexibility to work from home has meant we can take on and train more people as we are no longer restricted by the size of our premises. We have had a number of young volunteers go on to find employment.

Although the number of volunteers dipped at the start of the year we now have 43 volunteers, the majority of whom are advisers. This has resulted in around 14,000 voluntary hours worked during the year with an estimated value of £280,000

### **Volunteer Fundraising Activities, Gifts and Donations**

We were unable to hold our annual golf day or quiz night due to lockdown restrictions. Individual donations have also been down due to our premises being closed. However, we were fortunate to receive some additional donations from Our Lady Queen of Heaven Church, Surrey Heath Prepared and through our membership of Surrey Heath Lottery. We also received a small number of donations from clients, volunteers and staff.

### **Investment Activities**

The charity does not currently hold material investments.

### **Factors Affecting the Achievement of Objectives**

The charity is only too well aware of the financial pressures experienced by its major funders, and in view of this continues to take active measures to seek additional sources of funding for its services.



# Citizens Advice Surrey Heath Report of the Directors and Trustees

## 4. FINANCIAL REVIEW

### Financial Position

Incoming resources in the year were £242,144 (2020: £224,635). Of this £151,171 (2020: £114,975) related to restricted activities. A surplus of £31,228 was made in the year (2020: £13,810). At 31 March 2021 total reserves were £204,356 (2020: £173,128) of which £140,947 represented unrestricted funds not designated for specific use (2020: £125,058).

A PY adjustment has been made in relation to a transaction that took place in 2017, this has increased the opening funds by £10,515. Note 8 has further details.

### Reserves Policy

Citizens Advice Surrey Heath is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The Trustees will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred, the Trustees have determined that 'free' reserves excluding designated and restricted reserves should be maintained which are equal to between 6 to 9 months normal operating expenditure. The reserves target has been set as a prudent level to allow the Charity to ensure on-going delivery of the service to the local community over the next year, despite:

- i. uncertainty about the amount and timing of some sources of funding,
- ii. all funding, including core funding from Surrey Heath Borough Council, is only agreed for one year of service delivery
- iii. the level of demand from the community for services increasing, and
- iv. having to provide increased delivery channels (face-to-face, Web-Chat and Advice Line) within the changing benefit and economic environment.

The Trustees have recognised that the budgeted expenditure for the forthcoming year exceeds agreed sources of income. Whilst efforts will be made to secure additional funding it is considered the current level of free Reserves, although at the higher end of current policy levels, is appropriate for the Charity. When considering the level of free reserves, the Trustees have considered the Charity Commission document "Charity reserves: building resilience (CC19)" and also the House of Commons Public Administration and Constitutional Affairs Committee report "The collapse of Kids Company: lessons for charity trustees, et al". It is recognised that by far the greater part of the Charity's activity and expenditure is of an "essential" rather than of a "discretionary" nature. This requires a greater degree of financial resilience than for many other charities.

The Trustees are also aware that no service level or other agreements are in place for more than one year and income that might be considered "core" is in any case insufficient to provide a basic service to the community and reliance has to be placed on fund raising and the securing of project income that can share the Charity's fixed costs. There is awareness too that recent and planned legislation, together with some reductions in local Council services, is likely to result in higher levels of client demand and greater complexity of cases so that demands on the Charity will not reduce. Care is taken to ensure that any surplus of Reserves over minimum levels is spent with caution. Expenditure, on projects or activities that cannot demonstrate sufficient benefit when compared to their likely costs, is rejected.

The Board are reviewing opportunities to use reserves, to enhance support in key areas for the community. The reasons for holding particular reserves are outlined in note 12.

## **Citizens Advice Surrey Heath Report of the Directors and Trustees**

### **Principal Funding Sources**

The Directors extend their gratitude to Surrey Heath Borough Council, which continues to support the core operating capacity of the charity. Surrey Heath Borough Council also provides a community rent subsidy reducing the rent payable on our premises to zero until March 2024.

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

### **Funds in Deficit**

No funds were in deficit at the balance sheet date.

### **Investment Policy**

As required in its Memorandum paragraph 4.15, in furtherance of its objects and for no other purposes, the Company has the power to invest the monies of the Company not immediately required for its purposes in or upon such investments, securities or property as may be thought fit, subject nevertheless to such conditions and such consents as may for the time being be imposed or required by law.

### **5. FUTURE PLANS**

Citizens Advice Surrey Heath will continue to review its resources and service delivery in the light of the pressures on funding and examine all possible avenues for further inflow of finance.

The continued restrictions, due to the Covid-19 outbreak, has created its own challenges and we are keen to establish the new 'normal' as soon as the risks allow. Our planned charity golf day was cancelled for a 2<sup>nd</sup> consecutive year. There is also a doubt again regarding our quiz evening later this year.

In this uncertain environment we will continue to review the way we operate now and in the future. We will continue to embrace improvements to our operation for the benefit of our clients and community. We will also review the funding environment which we anticipate will be very challenging for the foreseeable future. This combination of factors will make the next two years immensely difficult. However, The Board and the management anticipate rising to these events and by continuing to work with our partners and participating in relevant initiatives by national Citizens Advice, we will succeed.



## **6. DIRECTORS' RESPONSIBILITIES**

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant information of which the charitable company's Examiner is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the Examiner is aware of that information.

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

### **Examiner**

The Board of Directors wish to record their appreciation and thanks to Brian Marshall for fulfilling the role of Independent Examiner for the year ended 31<sup>st</sup> March 2020 and to Dennis Cantwell for taking on this role for the current financial year.  
In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Directors on **23<sup>rd</sup> August 2021** and signed on behalf of the Board:

N Downey  
Chairman  
**23<sup>rd</sup> August 2021**





**Independent examiners report to the trustees of Citizens Advice Surrey Heath ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31<sup>st</sup> March 2021.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken so that I might carry out an Independent Examination of the financial statements in accordance with the General Directions given by the Charity Commissioners. 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 on this report.

**Responsibilities and basis of report**

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

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

**Independent Examiners Statement**

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirements 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 (FRS102)].

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.

**Independent Examiner**

Dennis Cantwell FCCA  
1 Holly Avenue  
Frimley  
Surrey  
GU16 9QX

31st August 2021

# Citizens Advice Surrey Heath

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31 March 2021

	Note	Unrestricted funds	Restricted funds	Designated funds	Total funds 2021	Total funds Year to 31 March 2020
		£	£	£	£	Note 8.1
<b>Income from:</b>						
1 Donations	1	9,346	25,000	-	34,346	33,844
2 Charitable activities	2	80,000	126,171	-	206,171	166,758
3 Raising funds	3	-	-	-	-	21,554
4 Interest income	4	1,627	-	-	1,627	2,479
<b>Total Incoming Resources</b>		<b>90,973</b>	<b>151,171</b>	<b>0</b>	<b>242,144</b>	<b>224,635</b>
<b>Expenditure on:</b>						
5 Governance costs	5	13	-	-	13	13
5 Raising funds	5	-	-	-	-	7,803
5 Charitable activities	5	57,504	153,399	-	210,903	203,009
<b>Total expenditure</b>		<b>57,517</b>	<b>153,399</b>	<b>-</b>	<b>210,916</b>	<b>210,825</b>
<b>Net income / (expenditure) before transfers</b>	<b>6</b>	<b>33,456</b>	<b>(2,228)</b>	<b>-</b>	<b>31,228</b>	<b>13,810</b>
<b>Transfers between funds</b>	<b>12</b>	<b>(17,567)</b>	<b>738</b>	<b>16,829</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds for the year</b>		<b>15,889</b>	<b>(1,490)</b>	<b>16,829</b>	<b>31,228</b>	<b>13,810</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward 1 April 2020</b>	<b>12</b>	<b>125,058</b>	<b>8,385</b>	<b>39,685</b>	<b>173,128</b>	<b>159,318<sup>1</sup></b>
<b>Balances carried forward 31 March 2021</b>	<b>12</b>	<b>140,947</b>	<b>6,895</b>	<b>56,514</b>	<b>204,356</b>	<b>173,128</b>

<sup>1</sup> The funds brought forward figure has been restated due to income not being recognised in a previous year. A further explanation can be found in note 8.

All income and expenditure derive from continuing activities.

The Statement of Financial Activities incorporates all gains and losses recognised in the above two financial periods.

The notes on pages 17 to 27 form part of these financial statements.



# Citizens Advice Surrey Heath

## Balance Sheet (Registered Number 6058583) as at 31 March 2021

	As at 31-March 2021	As at 31-March 2021	As at 31-March 2021	As at 31-March 2021
Note	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
9	-	-	-	-
Fixed Assets				
Tangible Fixed Assets				

10	11,162	-	11,162	7,750
Debtors				
Short term deposits	149,938	-	149,938	148,340
Cash at bank and in hand	65,814	48,275	114,089	43,590
11	226,914	48,275	275,189	199,680
Creditors - amounts falling due within one year				
29,453	41,380	70,833	26,552	
13	197,461	6,895	204,356	173,128
Net Current Assets				
13	197,461	6,895	204,356	173,128
Net Assets				

Represented by:

### Funds of the Charity

12	-	6,895	6,895	8,385
Restricted funds				
Designated funds	56,514	-	56,514	39,685
Unrestricted funds	140,947	-	140,947	125,058
General funds				
20	197,461	6,895	204,356	173,128

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

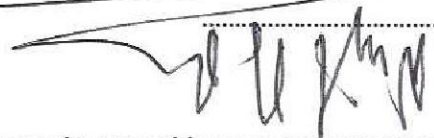
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015)

The financial statements were approved by the Board of Trustees on **23rd August 2021** and were signed on its behalf by:

N Downey  
Chairman



Company Registration No: 6058583

Charity Registration No 1118181



**1. Accounting policies**

**Basis of preparing the financial statements**

Citizens Advice Surrey Heath (also known as Cit.A.SH) is a charity limited by guarantee in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 3 of these Report and Accounts. The nature of the charity's operations and principal activities are in providing advice and counselling to the general public.

The charity constitutes a public benefit entity as defined by FRS 102. 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) issued on 1 October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 October 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, which is the functional currency of the charity.

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

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

- Voluntary income by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable and when the amounts are known with certainty and are measurable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charitable company, are recognised when it becomes unconditionally entitled to the grant.
- Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charitable company earns the right to consideration by its performance. Where income is received in advance of performance it is treated as deferred income and included within creditors.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

1. Accounting policies Resources expended (continued)

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include Examination fees and costs linked to the strategic management of the charitable company.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity comprise both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. For the indirect costs these are allocated based on the FTE working on the activity.

Fund accounting

Restricted funds

Restricted funds represent grants and donations received which are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal. The aim and use of each restricted fund is set out in the notes to the financial statements.

Unrestricted funds and designated funds

Unrestricted funds represent funds that are expendable at the discretion of the directors in the furtherance of the objects of the charitable company. Such funds may be held in order to finance both working capital and capital investment.

Designated funds are those funds which are unrestricted in nature but which have been designated by the directors to be used in a particular manner.

Fixed assets and depreciation

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Office equipment	33.3% straight line
Computer equipment	33.3% straight line

Assets purchased which are under £1,000 are expensed to the SoFA.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Recognition of liabilities

Liabilities are recognised when an obligation arises to transfer economic benefits as a result of past transactions or events.



## Citizens Advice Surrey Heath Notes to the Accounts for the year ended 31 March 2021

### Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

### Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

The only lease that the company has entered into is the rental agreement for the premises at Surrey Heath House. We have not capitalised this lease as per IFRS16 as the rent has been subsidised to zero for the duration of the current lease.

### Going concern

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

## 2. Donations

Source of income	Unrestricted funds	Restricted funds	Total 2021	Total 2020
Premises donated by local authority at nil cost	2,000	25,000	25,000	25,000
Our Lady Queen of Heaven Church	615	-	615	889
Surrey Heath Lottery	36	-	36	420
Amazon	150	-	150	50
Donations from Clients	-	-	-	543
Donations made by Volunteers and Staff	-	-	-	225
Donations made by Trustees	4,075	-	4,075	-
Surrey Coronavirus support fund	800	-	800	-
Surrey Heath Prepared	1,000	-	1,000	-
Chobham Poor Allotment Charity	-	-	-	500
Rotary Club	-	-	-	1,937
Camberley 41 club	670	-	670	4,280
Other Donations	9,346	25,000	34,346	33,844

**Citizens Advice Surrey Heath**  
**Notes to the Accounts for the year ended 31 March 2021**

**3. Income from Charitable Activities**

<b>Source of income</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2021</b>	<b>Total 2020</b>
<b>General Advice Services</b>				
Surrey Heath Borough Council (SHBC)	80,000	-	80,000	80,000
Citizens Advice	-	-	-	-
<b>Energy Best Deal (EDbx)</b>				
Energy Regional Financial Capability	-	7,260	7,260	8,940
<b>Independent Living</b>				
Frimley Fuel Allotments	-	4,167	4,167	10,000
Surrey Community Fund	-	1,750	1,750	-
<b>Universal Support</b>				
Citizens Advice	-	19,008	19,008	17,633
<b>Social Prescribing</b>				
Volunteer Support North Surrey	-	41,296	41,296	36,770
<b>Local Assistance</b>				
Surrey County Council	-	2,103	2,103	2,549
<b>Healthwatch Surrey</b>				
Surrey County Council	-	9,294	9,294	9,294
<b>MAPs Debt Advice</b>				
Surrey County Council	-	20,139	20,139	-
<b>Other grants</b>				
Various	-	21,154	21,154	1,572
	80,000	126,171	206,171	166,758

**4. Raising funds**

**Activities for generating funds**

<b>Source of income</b>	<b>Total 2021</b>	<b>Total 2020</b>
Charity golf day	-	16,350
Quiz Night	-	5,204
	-	21,554



## Citizens Advice Surrey Heath Notes to the Accounts for the year ended 31 March 2021

### 5. Analysis of expenditure

#### Governance Costs

	Total 2021	Total 2020
Companies House filing fees	£ 13	£ 13
	13	13

No fees were paid to the Independent Examiner (2020: £nil)

#### Raising funds

##### Activity

Charity golf day	£ -	£ 5,689
Quiz Night	-	2,114
	-	7,803
<b>Total 2021</b>	<b>£ -</b>	<b>£ 7,803</b>
<b>Total 2020</b>	<b>£ -</b>	<b>£ 7,803</b>

#### Charitable activities

##### Expenditure by Activity

	Staff Costs	Office & IT Costs	Other Support costs	Total 2021	Total 2020
General Advice Services	46,056	33,070	3,378	82,504	90,157
Social Prescribing	39,845	3,755	663	44,263	42,238
Help to Claim	15,522	3,068	576	19,166	17,773
Maps Debt Advice	16,573	2,694	485	19,752	-
Independent Living Advisor	6,062	750	112	6,924	21,900
Healthwatch	8,574	1,345	250	10,169	10,648
Energy Best Deal	3,583	1,125	300	5,008	6,322
Local Assistance scheme	2,053	382	56	2,491	2,340
BEIS	-	6,672	-	6,672	-
NLCF	5,971	3,913	-	9,884	-
AdviceLine	3,854	216	-	4,070	-
Other	-	-	-	-	11,631
	148,093	56,990	5,820	210,903	203,009

The Office, IT & Communications costs includes the £25,000 rental fee for the Surrey Heath House premises, previously this was split out separately.

During the year £13,849 was spent on upgrading the telephony system, additional IT equipment to facilitate working from home and equipment for the office to assist with safe working under Covid Rules.

### 6. Net income / (expenditure) for the year

This is after charging:

Depreciation	£ -	£ 600
	2021	2020

## 7. Information regarding Directors and Employees

	2021	2020
Salaries	138,413	134,261
Redundancy Payments	-	-
Social security costs	4,952	5,861
Pension costs	4,728	4,765
	<u>148,093</u>	<u>144,887</u>
Average number of employees	9	9
(expressed as full time equivalents)	5.5	5.3

All employees are part-time, defined as working less than 35 hours per week.

In addition to the above, Cit.A.SH utilised the services of 43 volunteers (2020: 59). No employee earned in excess of £60,000 per annum.

Travel expenses totalling £nil (2020: £nil) were paid to members of the Trustee Board. No other expenses or fees were paid to members of the Trustee Board. No fees were paid to the Independent Examiner.

The Charity's Not For Profit Liability Insurance includes cover for Outside Trustee Liability.



**Citizens Advice Surrey Heath**  
**Notes to the Accounts for the year ended 31 March 2021**

**8. Comparatives for the Statement of Financial Activities**

	Note	Unrestricted funds	Restricted funds	Designated funds	Total funds 2020 <sup>1</sup>	Total funds 2020 <sup>2</sup>
<b>Income from:</b>						
1		5,627	28,217	-	33,844	33,844
2		80,000	86,758	-	166,758	166,758
3		21,554	-	-	21,554	21,554
4		2,479	-	-	2,479	2,479
<b>Total Incoming Resources</b>		<b>109,660</b>	<b>114,975</b>	<b>-</b>	<b>224,635</b>	<b>224,635</b>
<b>Expenditure on:</b>						
Governance costs	5	13	-	-	13	13
Raising funds	5	7,803	-	-	7,803	7,803
Charitable activities	5	71,999	131,010	-	203,009	203,009
<b>Total expenditure</b>		<b>79,815</b>	<b>131,010</b>	<b>-</b>	<b>210,825</b>	<b>210,825</b>
<b>Net income / (expenditure) before transfers</b>	<b>6</b>	<b>29,845</b>	<b>(16,035)</b>	<b>-</b>	<b>13,810</b>	<b>13,810</b>
<b>Transfers between funds</b>	<b>12</b>	<b>(9,907)</b>	<b>20,111</b>	<b>(10,204)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds for the year</b>		<b>19,938</b>	<b>4,076</b>	<b>(10,204)</b>	<b>13,810</b>	<b>13,810</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward 1 April 2019<sup>1</sup></b>	<b>12</b>	<b>105,120<sup>1</sup></b>	<b>4,309</b>	<b>49,889</b>	<b>159,318<sup>1</sup></b>	<b>148,803</b>
<b>Balances carried forward 31 March 2020</b>	<b>12</b>	<b>125,058</b>	<b>8,385</b>	<b>39,685</b>	<b>173,128</b>	<b>162,613</b>

<sup>1</sup> In 2017 the company received a refund from Scottish Energy in relation previous payments made for electricity costs. This was not recognised in the P&L and was treated as deferred income to be released to cover cost associated with providing energy supplier advice. This treatment is not in line with SORP 102 and therefore this amount has been released, as the transaction occurred in 2017 the accounts have been restated for the prior year to show the correct opening position.

The impact of this adjustment increases the unrestricted fund balance by £10,515 and decreases the Creditor balance BF by the same amount. This amount was already recognised within designated funds and will remain there.

<sup>2</sup> These are the figures as reported in the financial accounts for the year ending 31 March 2020

# **Citizens Advice Surrey Heath** **Notes to the Accounts for the year ended 31 March 2021**

## **9. Tangible fixed assets**

As at 31/03/2021 fixed assets were held at the following values:

Office Equipment: £1,800

Computer Equipment: £19,080

All assets were fully depreciated at the start of the financial year and remained so at the end of the year. There were no disposals or additions during the year.

## **10. Debtors: Amounts falling due within one year**

	2021	2020
Trade debtors	11,162	7,750
	<u>11,162</u>	<u>7,750</u>
	£	£

## **11. Creditors: Amounts falling due within one year**

	2021	2020
Trade creditors	25,615	16,860
Payroll taxes & liabilities	3,838	3,072
Held to assist clients in hardship <sup>1</sup>	16,200	6,620
Deferred income <sup>2</sup>	25,180	-
	<u>70,833</u>	<u>26,552</u>

<sup>1</sup>Funds were held to assist clients in severe cases of hardship. An amount of £530 was held to be used to assist clients living in the Frimley ward who are experiencing financial hardship. An additional amount of £1,270 was held as a Repossession Prevention Fund, £4,640 to assist with people impacted by Brexit & £9,760 for people impacted by COVID.

<sup>2</sup>Deferred income relates to amounts received for activities that have not yet taken place. These are released when either the services are provided relating to the income or when the fundraising event occurs. At 31/03/2021 this comprised of the following:

Source of Income	2021	2020	Note
Scottish Power <sup>1</sup>	-	-	Refund from Scottish Power
Surrey Community Fund	19,250	-	Money received which will be used to fund the Independent Living advisor
AdviceLine	5,930	-	Money received to increase the service provided via AdviceLine.
	<u>25,180</u>	<u>-</u>	

<sup>1</sup> In the 2020/21 accounts a balance of £10,515 was held for Scottish Power, this related to a transaction in 2017 and as such has been treated as a PY adjustment

During the year ended 31 March 2021 no deferred income was released



**Citizens Advice Surrey Heath  
Notes to the Accounts for the year ended 31 March 2021**

**12. Movement in funds**

<b>Restricted</b>	<b>Balance 1 April 2020</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Unrestricted from/(to) transferred (Surplus) Deficit /</b>	<b>Balance carried forward 31-Mar-21</b>
	£	£	£	£	£
Provision of Premises	-	25,000	25,000	-	-
Health Watch	-	9,294	10,169	875	-
Local Assistance Scheme	-	2,103	2,491	388	-
Social Prescribing	-	41,296	44,263	2,967	-
Help to Claim	-	19,008	19,166	158	-
MAPS Debt Advice	-	20,139	19,752	(387)	-
EDBX	2,315	7,260	5,008	-	4,567
Independent Living	-	5,917	6,924	1,007	-
BEIS	-	7,200	6,672	-	528
NLCF	-	9,884	9,884	-	-
AdviceLine	-	4,070	4,070	-	-
Other Restricted Reserves	6,070	-	-	(4,270)	1,800
<b>Total Restricted Funds</b>	<b>8,385</b>	<b>151,171</b>	<b>153,399</b>	<b>738</b>	<b>6,895</b>

**Purpose of restricted funds**

**Provision of Premises** – During 2021 Surrey Heath Borough Council provided the charity with a subsidy which reduced the rent from £25,000 per annum to £0.

**Health Watch** – The Charity is delivering advice and information for Health Watch Surrey with funding secured from Surrey County Council.

**Local Assistance Scheme** – The Charity is providing access to the Local Assistance Scheme offering crisis grants with funding secured from Surrey County Council paid through Citizens Advice Surrey.

**Social Prescribing** – The charity is providing support for individuals to improve their wellbeing and reduce the impact on local health services.

**Help to Claim** – The charity supports claimants in applying for Universal Credit

**MAPS Debt advice** – A project to recruit and train an FTE equivalent in preparation for the increased demand for specialist debt advice

**EDBX** – The Charity obtained funding to advise clients in need of support in obtaining better energy deals.

**Independent Living Project** – This aimed to work with elderly and disabled members of the local community to support them in their own homes and to help them access services that would help them maintain their financial independence and improve their quality of life

**BEIS** – This funding was to purchase any additional equipment needed to offer a remote service and to change our telephones to a softphone system

**NLCF** – A project to fund the provisions of video advice to clients in our office to support those without digital access or capability and to protect both clients and staff

**AdviceLine** – This funding was to help us recruit and train additional volunteers and increase our Supervision hours so we could answer more phone calls, webchat and emails.

**Other Restricted Reserves** – £1,270 is held being the balance on an unclaimed monies account held by a solicitor for their clients. The payment was in accordance with Rule 22(1)(h) of the Solicitors' Accounts Rules 1998. The Trustees have entered into a deed of warranty to repay any part of this to the solicitor so that they can meet any obligations to any client or his or her estate. Recognising this warranty the Trustees will hold this balance as a restricted reserve until such time as they consider there is little or no likelihood of a claim. There is also £530 held to assist clients in the Frimley ward who may be suffering hardship.

**Citizens Advice Surrey Heath  
Notes to the Accounts for the year ended 31 March 2021**

**Movement in Designated Funds**

	<b>Redundancy</b>	<b>I.T. Replacement</b>	<b>Project</b>	<b>Designated Funds Total</b>
<b>Balance 1 April 2020</b>	10,561	10,000	19,124	39,685
Transfers from Unrestricted Funds	1,430	-	15,399	16,829
<b>Balance carried forward 31 March 2021</b>	11,991	10,000	34,523	56,514

**Redundancy fund** - Redundancy reserves have been designated by the Trustees for the purpose of covering potential redundancy costs in the event of a significant reduction in the income of Citizens Advice Surrey Heath that could result in closure. No redundancies are expected in the next 12 months.

**I.T Replacement** - The Trustees have designated £10,000 to meet the balance of the costs, not covered by grants, towards the cost of replacement of information technology systems (mainly desktops and telephony) that are approaching the end of their anticipated working life.

**Designated Project** - As part of the agreed Business Plan the Trustees have identified the need, in the event of new sources of funding not being secured, to designate funds to ensure key projects currently underway have sufficient financial resource in place to ensure the Charity can meet the needs of the local community.

**13. Analysis of net assets between Funds**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>Total</b>
<b>Current Assets</b>	170,400	48,275	56,514	275,189
<b>Current Liabilities</b>	29,453	41,380	-	70,833
<b>Net Current Assets</b>	140,947	6,895	56,514	204,356



# **Citizens Advice Surrey Heath Notes to the Accounts for the year ended 31 March 2021**

## **14. Financial commitments**

### **Capital Commitments**

At the balance sheet date there were no capital commitments. The charity entered into a 5 year lease arrangement with SHBC in March 2019 in relation to the new premises but has received a subsidy to reduce the rent payable to £0 for the duration of the lease.

## **15. Related party transactions**

During the year, income was secured from Surrey County Council but paid through Citizens Advice Surrey and other local Citizens Advice Units for the Health Watch and Local Assistance Scheme amounting to £11,397 (2020: £11,843). Notes 2 & 3 set out the sources for the charity's income during the year.

There were transactions between Citizens Advice Surrey Heath and Citizens Advice in relation to insurance and information services. The total amount payable was £3,888.

There have been no other related party transactions identified.

## **16. Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

## **17. Members**

The charity is incorporated as a company limited by guarantee having no share capital and in accordance with the Memorandum of Association, every member is liable to contribute a sum of £1 in the event of the company being wound up. At 31 March 2021 there were 10 members (2020: 9 members).

## **18. Pension costs**

The charity operates an Auto Enrolment Pension Scheme administered by Peoples Pension. The pension cost shown in the accounts for the year represents contributions payable by the company and amounted to £4,728 (2020: £4,765).