

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 2022

Authorised and regulated by the Financial Conduct Authority FRN:617536

Citizens Advice Surrey Heath

Report and Accounts For the year ended 31 March 2022

CONTENTS

Report of the Directors and Trustees	3 - 12
Independent Examiner's Report	13
Statement of Financial Activities	14
Balance Sheet	15
Notes to the Accounts	16 - 25

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 2022

1. REFERENCE AND ADMINISTRATIVE DETAILS

<u>Charity Name:</u>	Citizens Advice Surrey Heath		
<u>Charity Registration:</u>	1118181	<u>Company Registration:</u>	6058583
<u>Registered Office:</u>	Surrey Heath House, Knoll Road, Camberley, Surrey GU15 3HD		
<u>Chairman:</u>	Nigel Downey	<u>Company Secretary:</u>	Robert Manning
<u>Chief Executive Officer</u>	Caroline Sawdy		
<u>Bank:</u>	CAF Bank Ltd Kings Hill, West Malling Kent ME19 4JQ	<u>Independent Examiner:</u>	David Wheeler FCCA Goodman House 13a West Street Reigate Surrey RH2 9BL

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

<u>Directors / Trustees:</u> <u>Elected Members</u>	<u>Role:</u>	<u>Date Appointed</u>	<u>Date Resigned</u>
*Nigel Downey	Chair		
*Robert Manning	Treasurer		
*Greg Scott	Vice-Chair		
Ray McCann			
Marion Park			
Mani Rai OBE			
Camilla Richardson			
Julie Summers	Hon Solicitor		23/08/2021
Chris Paterson			
Trevor Trueman		23/08/2021	
Lois Dabrowski			

*Denotes members of the Executive Committee.

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 2022, the Company had 10 members (2021: 10). 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 15th January 2014 the Company changed its name from Camberley Citizens Advice Bureau to Citizens Advice Surrey Heath.

Recruitment, Appointment of Trustees

The 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 Trustees are provided with a specific Induction Pack containing reference to all likely sources they are to encounter. Each new Trustee will be given a mentor from the existing Board of Directors. The mentor's role is to ensure that the new Trustee 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 Trustee, 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 the policy of the charity and carries the ultimate responsibility for the conduct of Cit.A.SH and for ensuring that the charity satisfies its legal and contractual obligations. Trustees meet as a minimum quarterly and delegate the day-to-day operation of the organisation to senior management. The 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 Trustee for 14 years and is the Trustee specialising in Information Technology and telephone systems.

Citizens Advice Surrey Heath Report of the Directors and Trustees

Both have provided continuity, experience and expertise to the Board. They remain important to the overall well-being of the charity 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 2021. 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 had a share in Citizens Advice Surrey, a Registered Charity and Company Limited by Guarantee. Citizens Advice Surrey acted 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.

Citizens Advice Surrey was dissolved at Companies House on 30 November 2021 and removed from the Register of Charities on 4 February 2022, following a resolution being passed at the Annual General Meeting held on 2 December 2020, that the charity be wound up, on or around 31 March 2021, having fulfilled its purpose. All assets remaining after the payment of any liabilities will be distributed equally to the 14 members (£1,158) each.

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 CAB/comparable organisations
- Past performance and previous risks encountered

Citizens Advice Surrey Heath Report of the Directors and Trustees

Risk Management (continued)

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.

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 stated Principles of Citizens Advice that: "The CAB Service is independent and provides free, confidential and impartial advice to everybody regardless of race, sex, disability, sexuality or nationality".

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

Citizens Advice Surrey Heath Report of the Directors and Trustees

Public Benefit Required (continued)

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.

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 2021-2022

In 2021-22 we adapted our service to continue with hybrid working. Although face to face appointments increased, we did not reinstate our drop-in service. The reasons for this were partly due to the continuing changes in restrictions and the on-going threat of Covid-19, but also the increased efficiency of triaging clients by telephone and only inviting those in who really needed face to face support. Our clients were also able to receive support more quickly and didn't have to make the journey into our offices unless absolutely necessary.

Supporting advisers, both at home and in the office, did put additional strain on our Advice Session Supervisors and the additional client numbers we were dealing with meant we needed additional resources in this area. We were, therefore, fortunate in being able to secure funding from Surrey Heath Borough Council for a year's funding for an additional full time Adviser Session Supervisor and were able to recruit two volunteer advisers to train into this role.

In addition, we were seeing increasing numbers of clients with complex debt issues so we were pleased to be able to extend our contract with the Money and Pension Service until the end of March 2022. However, we lost one of our part time advisers in November 2021 which limited the number of clients we could support. With the cost of living increasing sharply we needed to increase our resources to support clients with financial concerns. We were, therefore, fortunate in being able to secure funding from Surrey County Council for a 15 month project to provide debt and benefits advice, including offering outreach appointments. This project started in January 2022 and was part of a Surrey-wide project which included all the Surrey local Citizens Advice offices.

Other achievements included:

1. In December 2021 we were able to secure a further two years' funding from Surrey Heath Borough Council for our additional full time Advice Session Supervisor role, securing this position until April 2024.
2. We successfully negotiated a further year's contract with Healthwatch Surrey and exceeded our target for client experiences of the health and social care system in Surrey Heath by 25%.
3. We worked with Surrey Heath Borough Council to deliver a system to deliver the Household Support Fund. This was money, supplied by Government, to help people in the Borough who were struggling with the cost of fuel and food during the winter months. We swiftly set up an application and assessment system to distribute the fund via supermarket vouchers and successfully delivered their full budget of £162,000 by the end of March 2021, through 2068 individual awards. For this service we received a payment of £9,000.
4. We were invited to join the Surrey Heath Community Support Working Group and our data provides important information on issues to help inform the work of local Councillors and community representatives across various wards.
5. We secured funding for a further year for our 'Help to Claim project, helping people to make an initial claim for Universal Credit. In 2021-22 we supported 207 new claims and 642 clients with 2,296 issues around Universal Credit.
6. We were successful in obtaining funding for our Money and Pension Service to continue until the end of January 2023 and our project in 2021-22 helped 151 people with complex debt issues.

Citizens Advice Surrey Heath Report of the Directors and Trustees

Through our money advice work we achieved £477,094 in financial gain for our clients and had £241,920 debts written off or rescheduled.

7. We were awarded a £50,000 grant from Surrey County Council to enhance our support for people struggling with debt and benefit issues in 2022-23. This involves offering outreach appointments in locations across the Borough to help people better access support.
8. We developed an 'Advice First Aid Information Pack' which we distributed to local Councillors, charities, churches and other support organisations to enable them to help their clients and local residents access support from us more easily.
9. We applied to The Community Foundation for Surrey' and were awarded £4,000 towards the cost of our LanguageLine service. This is becoming increasingly essential to support the number of clients where English isn't their first language.
10. We made 217 food bank referrals, supporting 454 people. Referrals were up 29% on 2020/21.
11. Developing our volunteer resources was a challenge this year. Although we recruited 12 volunteers we also lost 18 over the course of the year. However we did successfully recruit two part-time paid Advice Session Supervisors and provided a Kickstart placement for a young person for six months, who then went on to secure a job at national Citizens Advice.
12. We were asked to speak about the cost of living crisis on BBC Radio Surrey & Sussex on two occasions, shedding light on the struggles that our clients are facing.
13. We were publicly recognised and thanked by Surrey Heath Borough Council for the excellent work our staff and volunteers have done in supporting local residents through Covid-19 and the more recent challenging economic climate. This included being presented with a 'Certificate of Appreciation for a Community Organisation' by Surrey Heath Mayor.

Charitable Activities

In terms of our core service, Citizens Advice Surrey Heath dealt with a total of 5,127 individual clients on 18,817 issues and carried out 18,158 activities in 2021-22. Client numbers are up 27% on the previous year.

We also managed to retain the majority of our existing project work with the exceptions of the Energy Advice Programme and Surrey Crisis Fund. The latter ended their contract with all Surrey Citizens Advice in August.

Our customer satisfaction remained high this year. In an independent client survey:

- 93% would recommend our service
- 93% said we helped them find a way forward with their problem
- 80% said we were accessible
- 77% said their problem was resolved.

Contribution of Volunteers

We could not survive without the dedication and support of our fantastic volunteer team. This year has been challenging, with a relatively high turnover rate but an independent survey of our staff and volunteers showed that

- 97% were clear on their roles and responsibilities
- 95% felt they had the resources and information to do the job effectively
- 96% would recommend Citizens Advice Surrey Heath as a place to work or volunteer
- 97% felt they were treated with fairness and respect.
- 90% felt their views were listened to and valued

Training new recruits has been challenging as we continued to see limited numbers of clients face to face and the Covid-19 restrictions lingered, discouraging many from coming into the office. There was a degree of 'volunteering' fatigue amongst long-standing volunteers but what we have lost in volunteer numbers, we have made up for in efficiency and we continue to promote the opportunity to volunteer in order to re-build our numbers.

On the positive side, we have seen a number of young volunteers move into paid employment, helped by their experience working with us. All volunteers gain valuable skills and experience and many of

Citizens Advice Surrey Heath Report of the Directors and Trustees

our older volunteers appreciate the opportunity to do something that challenges them mentally as well as providing them with social connections as part of our volunteering team.

Altogether in 2021-22 we had **40 volunteers** supporting us providing an estimated value of **£270,000** to the local community.

Volunteer Fundraising Activities, Gifts and Donations

We were again 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, Chobham Poor Allotments, our membership of Surrey Heath Lottery and we signed up to easyfundraising whereby we get small donations when people shop online if they sign up to support us.

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 £293,565 (2021: £242,144). Of this £209,272 (2021: £151,171) related to restricted activities. A surplus of £39,405 was made in the year (2021: £31,228). At 31 March 2022 total reserves were £243,761 (2021: £204,356) of which £191,669 represented unrestricted funds not designated for specific use (2021: £140,947).

Reserves Policy

Citizens Advice Surrey Heath is required to ensure that free monies are available in each financial year to meet any reasonably 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 (although we have received a two year grant commencing 1st April 2022 to fund a full time Advice Session Supervisor),
- 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 11.

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 not out of the woods yet. However, we plan to resume our charity golf day in 2022 and have booked the venue. We also plan to reinstate our Quiz night in October 2022.

We received notification that Healthwatch Surrey would not be renewing their contract with Citizens Advice for 2022/23 and our delivery of the 'Help to Claim' service has also ceased with the local contract being delivered centrally from Citizens Advice Eastbourne for Surrey and Sussex. This has reduced our project funding but we are working on alternative opportunities including a possible extension of our funding from Surrey County Council for a further 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.

Citizens Advice Surrey Heath Report of the Directors and Trustees

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.

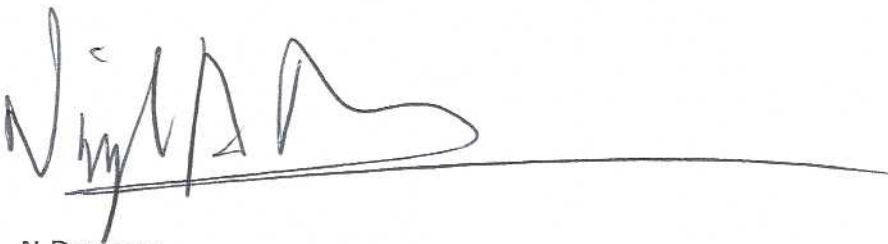
The directors are responsible for the maintenance and integrity of the corporate and financial information included on Cit.A.SH's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Examiner

The Board of Directors wish to record their appreciation and thanks to Dennis Cantwell for fulfilling the role of Independent Examiner for the year ended 31st March 2021, For the year ending 31st March 2022 Cheeld Wheeler & Co have been appointed as Independent Examiner.

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 **31st August 2022** and signed on behalf of the Board:

A handwritten signature in black ink, appearing to read 'N Downey', is written over a horizontal line.

N Downey
Chairman **31st August 2022**

Independent Examiner's Report to the Trustees of Citizens Advice Surrey Heath

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 31st March 2022.

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.


David Wheeler FCCA
Cheeld Wheeler & Co
Goodman House
13a West Street
Reigate
Surrey
RH2 9BL

Independent Examiner

31st August 2022

Citizens Advice Surrey Heath

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31 March 2022

	<u>Note</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Designated funds</u>	<u>Total funds 2022</u>	<u>Total Year to 31 March 2021</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
						<u>Note 7</u>
Income from:	1					
Donations	2	3,802	25,000	-	28,802	34,346
Charitable activities	3	80,000	184,272	-	264,272	206,171
Interest income		491	-	-	491	1,627
Total Incoming Resources		84,293	209,272	-	293,565	242,144
Expenditure on:						
Governance costs	4	1,013	-	-	1,013	13
Charitable activities	4	51,748	201,399	-	253,147	210,903
Total expenditure		52,761	201,399	-	254,160	210,916
Net income /(expenditure) before transfers		31,532	7,873	-	39,405	31,228
Transfers between funds	11	19,190	(5,581)	(13,609)	-	-
Net movement in funds for the year		50,722	2,292	(13,609)	39,405	31,228
Reconciliation of funds						
Total funds brought forward 1 April 2021	11	140,947	6,895	56,514	204,356	173,128
Balances carried forward 31 March 2022	11	191,669	9,187	42,905	243,761	204,356

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 16 to 25 form part of these financial statements.

Citizens Advice Surrey Heath

Balance Sheet (Registered Number 6058583) as at 31 March 2022

		<u>As at</u> <u>31-March</u> <u>2022</u>	<u>As at</u> <u>31-March</u> <u>2022</u>	<u>As at</u> <u>31-March</u> <u>2022</u>	<u>As at</u> <u>31-March</u> <u>2021</u>
Note	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>	<u>Total</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	
Fixed Assets					
Tangible Fixed Assets	8	-	-	-	-
Current Assets					
Debtors	9	3,203	-	3,203	11,162
Short term deposits		209,567	-	209,567	149,938
Cash at bank and in hand		66,186	145,070	211,256	114,089
		278,956	145,070	424,026	275,189
Creditors - amounts falling due within one year	10	44,382	135,883	180,265	70,833
Net Current Assets		234,574	9,187	243,761	204,356
Net Assets	12	234,574	9,187	243,761	204,356
Represented by:					
Funds of the Charity					
Restricted funds	11	-	9,187	9,187	6,895
Designated funds	11	42,905	-	42,905	56,514
Unrestricted funds					
General funds	12	191,669	-	191,669	140,947
		234,574	9,715	243,761	204,356

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

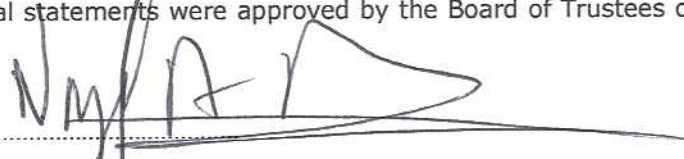
The trustees acknowledge their responsibilities for

- (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 **31st August 2022** and were signed on its behalf by:

N Downey
Chairman



Company Registration No: 6058583

Charity Registration No

1118181

Citizens Advice Surrey Heath

Notes to the Accounts for the year ended 31 March 2021

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.

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

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 receivable within one year

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

Creditors payable within one year

Creditors with no stated interest rate and 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 2022

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.

Cash at bank and in hand & Short term deposits

The charity considers the balance as per its current account (& associated sweep account linked to this) and Petty Cash as Cash at bank and in hand. The remaining deposits held are classed as Short-term deposits and are valued as per the balance on that account at the year end.

2. Donations

<u>Source of income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total 2022</u>	<u>Total 2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Premises donated by local authority at nil cost	-	25,000	25,000	25,000
Our Lady Queen of Heaven Church	750	-	750	2,000
Surrey Heath Lottery	547	-	547	615
Amazon	21	-	21	36
Donations from Clients	-	-	-	150
Donations made by Trustees	78	-	78	-
Surrey Coronavirus support fund	-	-	-	4,075
Surrey Heath Prepared	-	-	-	800
Chobham Poor Allotment Charity	1,000	-	1,000	1,000
Citizens Advice Surrey	1,158	-	1,158	-
Other Donations	248	-	248	670
	<u>3,802</u>	<u>25,000</u>	<u>28,802</u>	<u>34,346</u>

Citizens Advice Surrey Heath
Notes to the Accounts for the year ended 31 March 2022

3. Income from Charitable Activities

<u>Charitable Activity</u>	<u>Source of Income</u>	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total</u> <u>2022</u> <u>£</u>	<u>Total</u> <u>2021</u> <u>£</u>
General Advice Services	Surrey Heath Borough Council (SHBC)	80,000	-	80,000	80,000
Session Supervisor	Surrey Heath Borough Council (SHBC)	-	30,250	30,250	-
Independent Living Advisor	Surrey Community Fund	-	19,250	19,250	1,750
	Frimley Fuel Allotments	-	-	-	4,167
MaPS Debt Advice	Surrey County Council	-	30,390	30,390	20,139
Social Prescribing	Surrey Heath PCN	-	45,927	45,927	41,296
Help to Claim	National Citizens Advice	-	19,044	19,044	19,008
Health Watch Surrey	Healthwatch Surrey	-	8,945	8,945	9,294
Kickstart	DWP	-	7,565	7,565	-
Adviceline	National Citizens Advice	-	5,930	5,930	-
Household Support Fund	Surrey Heath Borough Council (SHBC)	-	9,000	9,000	-
Other	Various	-	7,971	7,971	30,517
		80,000	184,272	264,272	206,171

Citizens Advice Surrey Heath
Notes to the Accounts for the year ended 31 March 2022

4. Analysis of expenditure

Governance Costs

	<u>Total 2022</u>	<u>Total 2021</u>
	<u>£</u>	<u>£</u>
Companies House filing fees	13	13
Independent Examination Fees	1,000	-
	<u>1,013</u>	<u>13</u>

Charitable activities

<u>Expenditure by Activity</u>	<u>Staff Costs</u>	<u>Office & IT Costs</u>	<u>Other Support costs</u>	<u>Total 2022</u>	<u>Total 2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
General Advice Services	45,620	29,515	2,139	77,274	82,504
Social Prescribing	33,743	3,339	1,582	38,664	44,263
Session Supervisor	25,271	2,501	1,185	28,957	-
MaPs Debt Advice	28,065	2,777	1,316	32,158	19,752
Independent Living Advisor	23,903	2,366	1,121	27,390	6,924
Help to Claim	13,607	1,347	638	15,592	19,166
Healthwatch	7,051	698	331	8,080	10,169
Kickstart	6,551	648	307	7,506	-
Adviceline	7,557	748	354	8,659	4,070
Household Support Fund	6,060	600	284	6,944	-
Other	1,677	166	80	1,923	24,055
	<u>199,105</u>	<u>44,705</u>	<u>9,337</u>	<u>253,147</u>	<u>210,903</u>

The Office, IT & Communications costs includes the £25,000 rental fee for the Surrey Heath House premises.

6. Information regarding Directors and Employees

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Salaries	185,837	138,413
Redundancy Payments	-	-
Social security costs	7,566	4,952
Pension costs	5,702	4,728
	<u>199,105</u>	<u>148,093</u>
Average number of employees	12	9
Average number of employees (expressed as full time equivalents)	7.3	5.5

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 40 volunteers (2021: 43). No employee earned in excess of £60,000 per annum.

Travel expenses totalling £nil (2021: £nil) were paid to members of the Trustee Board. No other expenses or fees were paid to members of the Trustee Board.

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 2022

7. Comparatives for the Statement of Financial Activities

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

Citizens Advice Surrey Heath
Notes to the Accounts for the year ended 31 March 2022

8. Tangible fixed assets

As at 31/03/2022 fixed assets were held at the following values:

Office Equipment: £2,644

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.

9. Debtors: Amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Trade debtors	3,203	11,162
	<u>3,203</u>	<u>11,162</u>

10. Creditors: Amounts falling due within one year

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Trade creditors	39,536	25,615
Payroll taxes & liabilities	4,386	3,838
Held to assist clients in hardship ¹	17,133	16,200
Deferred income ²	119,210	25,180
	<u>180,265</u>	<u>70,833</u>

¹Funds 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 and £8,162 for people impacted by Covid-19. There is also an amount held of £1,261 in relation to the Household Support fund

²Deferred 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 31/03/2022 this comprised of the following:

<u>Source of Income</u>	<u>2022</u>	<u>2021</u>	<u>Note</u>
	<u>£</u>	<u>£</u>	
Surrey Heath Borough Council	68,750	-	Two years of funding received towards a Session Supervisor
Surrey County Council	50,000	-	Money received which will be used to fund Debt advice during the year.
Adviceline	-	5,930	Money received to increase the service provided via Adviceline.
Community Fund	-	19,250	Money to fund an ILA
Various team receipts received for Charity Golf function held after year-end.	460	-	
	<u>119,120</u>	<u>25,180</u>	

During the year deferred income of £25,180 was released (2021 £0).

Citizens Advice Surrey Heath
Notes to the Accounts for the year ended 31 March 2022

11. Movement in funds

Restricted	<u>Balance</u> <u>1 April</u> <u>2021</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>Expended</u>	<u>Deficit /</u> <u>(Surplus)</u> <u>transferred</u> <u>from/(to)</u> <u>Unrestricted</u> <u>Funds</u>	<u>Balance</u> <u>carried</u> <u>forward</u> <u>31-Mar-22</u>
	£	£	£	£	£
Provision of premises	-	25,000	25,000	-	-
Health Watch	-	8,945	8,079	(866)	-
Kickstart	-	7,565	7,507	(58)	-
Social Prescribing	-	45,927	38,664	(7,263)	-
Help to Claim	-	19,044	15,592	(3,452)	-
MaPS Debt Advice	-	30,390	32,158	1,768	-
EDBx	4,567	2,820	-	-	7,387
Independent Living Project	-	19,250	27,390	8,140	-
Session Supervisor	-	30,250	28,957	(1,293)	-
BEIS	528	-	528	-	-
Household Support Fund	-	9,000	6,944	(2,056)	-
Adviceline	-	5,930	8,659	2,729	-
Other Restricted Reserves	1,800	5,151	1,921	(3,230)	1,800
Total Restricted Funds	6,895	209,272	201,399	(5,581)	9,187

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.

Kickstart – Grant from DWP to provide employment opportunities for 16-24 year olds on Universal credit

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

Session Supervisor – Funding from SHBC to cover a full time Session Supervisor enabling the bureau to be open for more hours to clients.

BEIS – This funding was to purchase any additional equipment needed to offer a remote service and to change the charity's telephones to a softphone system.

Household Support Fund – Funding to cover the admin and staff costs of administering the Household Support fund, distributing funds to clients in need.

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 2022

Movement in Unrestricted & Designated Funds

	<u>Unrestricted Funds</u>	<u>Redundancy (Designated)</u>	<u>IT Replacement (Designated)</u>	<u>Project (Designated)</u>	<u>Total Unrestricted and Designated Funds</u>
	£	£	£	£	£
Balance 1 April 2021	140,947	11,991	10,000	34,523	197,461
Transfers from Unrestricted Funds	-	4,685	-	(18,294)	(13,609)
Transfers from Designated Funds	13,609	-	-	-	13,609
Transfers from Restricted Funds	5,581	-	-	-	5,581
Profit for the year	31,532	-	-	-	31,532
Balance carried forward 31 March 2022	191,669	16,676	10,000	16,229	234,574

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.

12. Analysis of net assets between Funds

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Designated Funds</u>	<u>Total</u>
	£	£	£	£
Current Assets	236,051	145,070	42,905	424,026
Current Liabilities	44,382	135,883	-	180,265
Net Current Assets	191,669	9,187	42,905	243,761

Citizens Advice Surrey Heath

Notes to the Accounts for the year ended 31 March 2022

13. 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.

14. 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 £10,096 (2021: £11,397). This also included £1,000 which was an interim payment from Citizens Advice Surrey in preparation for it being wound up. 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 £4,331 (2021: £3,888).

There have been no other related party transactions identified.

15. 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.

16. 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 2022 there were 10 members (2021: 10 members).

17. 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 £5,702 (2021: £4,728).

18. Volunteers

The charity has over 40 volunteers who work in a variety of roles including as advisers, receptionists and campaigners. This allowed the charity to support over 5,000 clients during the year and delivered a benefit from the volunteers work to the community estimated at £270,000.