

CITIZENS ADVICE SURREY

(A company limited by guarantee)

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2017

Registered Charity No.1142319
Company No. 7540040

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Citizens Advice Surrey

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For the year ended 31 March 2017

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Citizens Advice Surrey
Executive Summary
For the Year Ended 31 March 2017

Our Objectives

Our objective is to provide a single voice to Surrey Citizens Advice; to facilitate the sharing of good practice and mutual support; the securing of funding and the facilitation of shared services and systems.

Structure

We are a company limited by guarantee and the Trustees are composed of members of the 14 Citizen Advice in Surrey, an independent Chair and an independent Trustee.

Strategic Review

A large all encompassing Strategic Review was carried out during this financial year which we believe leaves Citizens Advice Surrey (CAS) in a very strong position to go forward. This was associated with a draft Business Plan for 2017-2020 which is to be circulated to all Surrey Managers for comment before the end of September 2017. A Members Meeting and AGM will be held in December, 2017.

Local Assistance Scheme

CAS is the co-ordinator of the Surrey Local Assistance Scheme contract ensuring sub contracts are entered into with participating Local Citizens Advices and with Citizens Advice Elmbridge (West) as lead. We will prepare and implement an exit strategy and a reshaping of services in 2018 with a probably much reduced budget.



Corinne Alford
Chairman

2 October 2017

Citizens Advice Surrey

Report of the Trustees

For the Year Ended 31 March 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Legal and Administrative Information

Charity Name:	Citizens Advice Surrey
Charity Registration Number:	1142319
Company Registration Number:	07540040
Registered Office:	36 New Montrose Bridge Street Godalming Surrey GU7 1HP

Trustee Board

C P Alford	Chair
T M Gale	Treasurer
J V Bourgeois	
G Kalorkoti	Resigned 16 November 2016
C M Dixon	Resigned 15 May 2017
N A Downey	
L L Gordon	Resigned 18 May 2016
P G Rees	
D A Francis	Died 23 September 2017
F J Bowers	
R Hoffman	Resigned 7 December 2016
R S Hurcombe	
L C Oates	
I S Tucker	Resigned 10 August 2016
P U Thompson	
I C Wood	Appointed 18 May 2016
P A Edwards	Appointed 15 May 2017
S A Fox	Appointed 25 September 2016

Company Secretary

K Sanders

Independent Examiners

Romit Basu FCA
Kings Mill Partnership
75 Park Lane
Croydon
Surrey
CR9 1XS

Principal Bankers

HSBC Bank plc
67 West Street
Dorking ,
Surrey
RH4 1BW

Citizens Advice Surrey
Report of the Trustees
For the Year Ended 31 March 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Citizens Advice Surrey is a company limited by guarantee incorporated on 23 February 2011 and is a registered charity. The maximum liability of each member is limited to £1. The company is a consortium of 14 individual Citizen Advice offices across Surrey.

The activities are governed by the Memorandum and Articles of Association. Amendments to the Articles were adopted on 25 July 2017 and filed at Companies House thereafter.

Directors

The directors, who are also the trustees of the charity for the purposes of charity law, and who served during the year and up to the date of this report are set out on page 2. in accordance with the articles each member has the right to appoint a director.

Recruitment and appointment of new trustees

Trustees are appointed in accordance with procedures set out in the company's Articles, being either individuals from the member Bureaux or independent trustees.

Organisational Structure

Citizens Advice Surrey has been operating for 6 years, as an Associate member of the Citizens Advice service network and through member citizens Advice offices helps people resolve their legal, money and other problems by providing a free, independent and confidential service, and by influencing policy makers.

The members of the Board of Trustees, who are directors of the organisation, provide their services on a voluntary basis with only some reimbursement for approved expenses. They govern the organisation, making the overall policy and defining the future strategy.

A register of members' interests is maintained to ensure there is no potential conflict of interest.

Induction and training of directors

New trustees are provided with an Induction Pack containing the Memorandum and Articles of Association together with the most recent Accounts and Annual Report. This is followed up with an induction meeting with relevant members of the Management Team and the Chair of the Trustee Board. They are also provided with a mentor from the trustee board. This provides an opportunity to learn more about the work of the company, focus on current Board priorities and to assess any individual training needs.

The directors, apart from the Chair and one other independent trustee, are representatives of the members as follows:

Paul Thompson – Runnymede and Spelthorne CAB
Terence Gale – Citizens Advice Elmbridge (West)
John Bowers - Oxted & District Citizens
Nigel Downey – Citizens Advice Surrey Heath together with Citizens Ash Citizens Advice Bureau
Peter Edwards – Epsom and Ewell CAB
Ian Wood – Esher & District CAB
Roger Hurcombe – Surrey Welfare Rights Unit
Laurence Oates – Citizens Advice Woking
Paul Rees – Citizens Advice Waverley
Simon Fox – Citizens Advice Mole Valley

Citizens Advice Surrey
Report of the Trustees
For the Year Ended 31 March 2017

Related Parties

Citizens Advice Surrey is an associate member of Citizens Advice, the operating name of the National Association of Citizens Advice, which operates a framework for standards of advice and casework management as well as monitoring progress on a regular basis against those standards. However, the actual day-to-day operating procedures are determined locally within the national membership requirements as Citizens Advice Surrey provides no actual advice itself.

Risk Management

The trustees regularly monitor and review the risks to which the Charity is exposed.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Purpose:

To develop opportunities for joint working and income generation by members throughout Surrey with the aim of improving services to clients. Citizens Advice Surrey is a public benefit entity whose objective is to provide services to members of the public through its members, and does not operate to provide a financial return to its members.

Aims:

Citizens Advice Surrey exists to support the Surrey Citizens Advice services collectively to protect, enhance and promote the service by improving the society in which we live, challenging injustice and empowering others to reach their potential and to provide a single point of contact for funding agencies and others in Surrey particularly for projects and communications or funding.

Activities:

In late 2014 CAS adopted a new strategy to give focus to our role in enabling and supporting the Surrey LCAs to work together more effectively. This was reviewed in 2016 and the results of this strategic review can be summarised by four strategic objectives underpinned by three underlying principles to enable us to effectively support the delivery of these objectives. These are: to provide a single voice to Surrey Citizens Advice; to facilitate the sharing of good practice and mutual support; the securing of funding; and the facilitation of shared services and systems. The underlying principles are to ensure good communication between bureaux within Surrey and to prepare and implement an effective internal and external communications strategy; to ensure CAS and its activities are properly and appropriately resourced to realise benefits for Members, and to ensure that the governance of CAS is efficient and effective.

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance in 2016-2017

During the past year we have spend a great amount of our time and energies on the Strategic Review initiated during the summer of 2016 and the production of a new draft Business Plan for 2017-2020 which will be going out to our members shortly. We have revised our governance and induction policies and believe that we are in a very good position going forward. It is clear that to some extent we had deviated from our role as a supporter and facilitator to Surrey Bureaux and we believe that it will take us some time to recover our place but we believe that our newly established Communications Group and our changed way of working will help us do that.

The financial climate is not favourable to charities at the present time and during the previous year we also lost our Chief Executive so our ability to generate new projects is obviously limited and we have generated no new projects this year. It feels obvious that our future role is likely to be one of facilitator and we will seek to work as closely as we can with Local Citizens Advice in Surrey although we feel able to adapt to enlarge that role should it be necessary.

Going forward and with a view to improving our relationships with Bureaux we are expecting to hold a Members Meeting together with our AGM and offer everyone the opportunity to meet together and discuss a topic of mutual benefit.

Citizens Advice Surrey
Report of the Trustees
For the Year Ended 31 March 2017

Surrey Local Assistance Scheme

Following changes to the Social Fund and abolition of Crisis Loans and Community Care Grants, Citizens Advice Surrey has negotiated with Surrey County Council to work in partnership to deliver a local assistance scheme to residents facing hardship and in urgent need, having exhausted all alternative sources of help. There have been further changes for the Local Assistance Scheme in 2017 with a reduced criteria and 50% reduction in funding Surrey wide.

Healthwatch Surrey

During the previous year the structure of our membership of Healthwatch Surrey was changed as that organisation determined the contract and instead contracted directly with 5 members of Citizens Advice Surrey to continue to provide services at a reduced cost. Whilst we keep our involvement through being a member and having a director on the Board we have no direct financial benefit in the activities of Healthwatch Surrey.

Webchat

This service that was provided to Citizens Advice as a pilot, ceased in the previous year although certain of the members continued to provide the service and our financial benefit was reduced to a nominal sum.

FINANCIAL REVIEW

Citizens Advice Surrey is dependent on obtaining grants and contracts for its operating expense and, if agreed by members, subscriptions from them.

There are minimal operating expenses incurred and the budget for the forthcoming year indicates sufficient funds exist to cover all costs and the Directors have not identified any material uncertainty which would cast doubt on the ability continuing as a going concern for the forthcoming 12 months from approval of the statements; with no need to resort to member subscriptions.

There are no borrowings of the company.

Income and Net Deficit for the year

2016-17 has been a challenging year for the Charity with all income sources having ceased in the previous year with the exception of the Local Assistance Scheme (LAS) as financed by Surrey County Council.

Grant income of £29,000 is all from LAS together with a minor contribution of £240 from the second phase of Webchat.

The unrestricted net deficit for the year was £4,238 (£14,769 net income 2016). After absorbing the deficit for the year the unrestricted reserves reduce from £24,814 at 31 March 2016 to £20,576 at 31 March 2017.

The restricted reserves amounted to £13,614 at 31 March 2016 and have reduced by £8,019 in the year resulting in a total balance of £5,595 at 31 March 2017, details of which are contained in note 9.

Reserves policy

The reserves policy is reviewed and adjusted where necessary on an annual basis. Reserves are required to provide sufficient funds for cash flow purposes and future uncertainties.

The unrestricted reserves of £20,576 are required to cover operating expenses and if needed any business development expenditure that may be needed to be incurred to seek future funding.

Wherever possible surpluses from projects are paid out to members providing the services with a small retention for the company to contribute to operating expenses.

Citizens Advice Surrey
Report of the Trustees
For the Year Ended 31 March 2017

STATEMENT OF PUBLIC BENEFIT

Trustees have paid due regard to the guidance on public benefit produced by the Charity Commission and are confident that the work of the Association meets all the criteria for public benefit.

Statement of directors' responsibilities

The Directors (who are also trustees of Citizens Advice Surrey for the purposes of charity law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepting Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

In so far as the directors are aware:

- there is no relevant audit 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 audit information and to establish that the examiners are aware of that information.

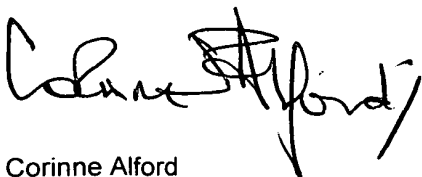
The directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Independent Examiners

Kings Mill partnership were re-appointed as the Charity's independent examiners during the year and have expressed their willingness to continue to act in that capacity.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part XV of the Companies Act 2006 relating to small entities.

Approved by the Trustee Board on 2 October 2017 and signed on its behalf by:



Corinne Alford
Chair

Independent Examiners' Report to the Trustees of Citizens Advice Surrey

We report on the accounts of the company for the year ended 31 March 2017 set out on pages 8 to 15.

Respective responsibilities of trustees and examiners

The trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to audit under company law and is eligible for independent examination, it is our responsibility to:

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

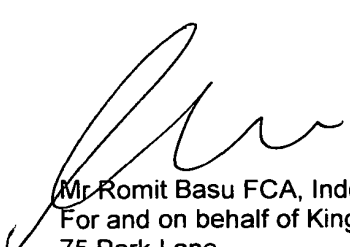
Basis of independent examiners report

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

Independent examiners' statement

In connection with our examination, no matter has come to our attention:

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



Mr Romit Basu FCA, Independent Examiner
For and on behalf of Kings Mill Partnership
75 Park Lane
Croydon
Surrey CR9 1XS

Date: 9. OCTOBER 2017

Citizens Advice Surrey

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account) for the year ended 31 March 2017

	Note	Restricted funds £	Unrestricted funds £	2017 Total £	2016 Total £
Income from:					
Charitable activities		29,240	-	29,240	319,608
Donations & other		-	-	-	19,369
Investments		-	21	21	82
		<hr/>	<hr/>	<hr/>	<hr/>
Total income	2	29,240	21	29,261	339,059
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	3	36,729	4,789	41,518	314,736
Total expenditure		<hr/>	<hr/>	<hr/>	<hr/>
		36,729	4,789	41,518	314,736
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year		(7,489)	(4,768)	(12,257)	24,323
Transfers between funds		<hr/>	<hr/>	<hr/>	<hr/>
		(530)	530	-	
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(8,019)	(4,238)	(12,257)	24,323
Reconciliation of funds					
Total funds brought forward at 1 April 2016		13,614	24,814	38,428	14,105
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward at 31 March 2017		5,595	20,576	26,171	38,428
		<hr/>	<hr/>	<hr/>	<hr/>

All income and expenditure derive from continuing activities.

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

The notes on pages 11 to 15 form part of these financial statements.

Citizens Advice Surrey

BALANCE SHEET

as at 31 March 2017

	Note	Restricted funds £	Unrestricted funds £	2017 Total £	2016 Total £
Current assets					
Debtors	7	-	-	-	463
Cash at bank and in hand		<u>5,595</u>	<u>28,895</u>	<u>34,490</u>	<u>98,876</u>
		5,595	28,895	34,490	99,339
Creditors: amounts falling due within one year	8	<u>-</u>	<u>(8,319)</u>	<u>(8,319)</u>	<u>(60,911)</u>
Net current assets		<u>5,595</u>	<u>26,171</u>	<u>26,171</u>	<u>38,428</u>
Net assets		<u>5,595</u>	<u>26,171</u>	<u>26,171</u>	<u>38,428</u>
Charity funds					
Restricted funds	9			5,595	13,614
Unrestricted funds	10			<u>20,576</u>	<u>24,814</u>
				<u>26,171</u>	<u>38,428</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

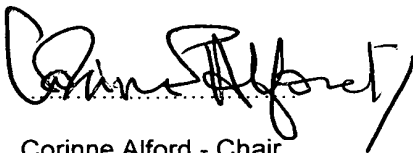
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 & 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 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 & 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with SORP (FRS 102).

The financial statements on pages 8 to 15 were approved by the board of trustees and authorised for issue on 2 October 2017 and are signed on its behalf by:



Corinne Alford - Chair

Citizens Advice Surrey

STATEMENT OF CASHFLOWS For the year ending 31 March 2017

		2017 £	2016 £
Cash flow from operating activities	12	(64,407)	(24,621)
Cash flow from investing activities			
Interest received		21	82
Net cash flow from investing activities		(64,386)	(24,539)
Net decrease in cash and cash equivalents		64,386	24,539
Cash and cash equivalents at start of period		98,876	123,415
Cash and cash equivalents at end of period		34,490	98,876
Cash and cash equivalents consists of:			
Cash at bank and in hand		34,490	98,876

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2017

1 Accounting policies

1.1 Basis of preparation

Citizens Advice Surrey is a charity limited by guarantee in the United Kingdom. In the event of the charity being wound up, members are required to contribute an amount not exceeding £1. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are in providing advice and counselling to the general public through the member entities.

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 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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.

The charity adopted SORP (FRS 102) in the current year and there are no adjustments arising in the transition to FRS102.

1.2 Incoming resources

All incoming resources are included in the Statement of Financial Activities 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.
- 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.

1.3 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.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2017

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 independent examiner's remuneration and costs linked to the strategic management of the charitable company.

All costs are allocated between the expenditure categories of the Statement of Financial Activities 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.

1.4 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

Unrestricted funds represent funds that are expendable at the discretion of the trustees 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.

1.5 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.

1.6 Recognition of liabilities

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

1.7 VAT

VAT is not recoverable by the charitable company. Irrecoverable VAT is included within the relevant costs in the Statement of Financial Activities.

1.8 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.

1.9 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.

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2017

2 Income from charitable activities

	2017 £	2016 £
Restricted		
Local Assistance Scheme	29,000	58,000
Healthwatch	-	153,000
Webchat	240	107,900
	<u>29,240</u>	<u>318,900</u>
Unrestricted		
Membership subscriptions		19,369
Voluntary income	-	708
Interest receivable	21	82
	<u>21</u>	<u>20,159</u>
	<u>29,261</u>	<u>339,059</u>

3 Expenditure on charitable activities

	Direct Costs £	Support Costs £	2017 Total £	2016 Total £
Member Advice work	33,826	5,723	39,549	312,019
Governance	-	1,969	1,969	2,717
	<u>33,826</u>	<u>7,692</u>	<u>41,518</u>	<u>314,736</u>

£36,729 (2016: £308,766) of the above costs were attributable to restricted funds.
£4,789 (2016: £5,970) of the above costs were attributable to unrestricted funds.

4 Allocation of support costs

	2017 Unrestricted Fund £	2017 Restricted Fund £	2017 Total £	2016 Total £
Sub-contractor costs	962	2,315	3,277	59,507
Admin costs	802	-	802	775
Travel costs	1,198	168	1,366	4,480
Examiner costs	680	-	680	1,600
Meeting costs	750	420	1,170	992
Other costs	<u>397</u>	<u>-</u>	<u>397</u>	<u>4,602</u>
	<u>4,789</u>	<u>2,903</u>	<u>7,692</u>	<u>71,956</u>

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2017

5 Trustees and key management personnel remuneration and expenses

No trustee received any remuneration in respect of services as a trustee during the year (2016: £nil) and only certain trustees were reimbursed for receipted costs of travel to trustee meetings.

There were no staff in the year (2016: 1)

6	Net income / (expenditure) for the period	2017 £	2016 £
	Net (outgoing)/ incoming resources are stated after charging:		
	Examiner's remuneration	680	1,600
7	Debtors	2017 £	2016 £
	Other debtors	-	463
8	Creditors: amounts falling due within one year	2017 £	2016 £
	Amounts due for services by members	7,178	51,180
	Refund for overpayment	0	3,835
	Accruals	<u>1,141</u>	<u>5,896</u>
		8,319	60,911

9 Restricted funds

	Balance at 1 April 2016 £	Incoming Resources £	Resources Expended £	Transfers to General fund (Unrestricted funds)	Balance at 31 March 2017 £
Telephone service del	4,000	-	-	-	4,000
Training	2,015	-	(420)	-	1,595
Webchat	7,599	240	(7,599)	(240)	-
Local Assistance Scheme	-	29,000	(28,710)	(290)	-
Total	<u>13,614</u>	<u>29,240</u>	<u>(36,729)</u>	<u>(530)</u>	<u>5,595</u>

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2017

The purpose of each fund is as follows:

Telephone Service Delivery

Grant to support consideration of a Surrey wide telephone support delivery.

Training

Provision of support for training.

Webchat

Support of pilot provision of an advice service through webchat.

Local Assistance Scheme

Funding provided by Surrey County Council to deliver support to residents of Surrey facing hardship and in urgent need.

10 Unrestricted funds

	Balance 1 April 2016 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance 31 March 2017 £
General Fund	<u>24,814</u>	<u>21</u>	<u>(4,789)</u>	<u>530</u>	<u>20,576</u>
	<u>24,814</u>	<u>21</u>	<u>(4,789)</u>	<u>530</u>	<u>20,576</u>

General Fund

The £20,576 carried forward in the General Fund provides a contingency fund against unforeseen eventualities and to fund costs incurred for raising further funds as referenced in the Report of the Trustee Board on page 5.

11 Analysis of net assets between funds

Both the restricted funds of £5,595 and the unrestricted funds of £20,576 are represented by net current assets.

12 Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2017 £	2016 £
Net income / (expenditure) for the year	(12,257)	24,323
Interest receivable	(21)	(82)
Decrease in debtors	463	12,037
(Decrease)/increase in creditors	<u>(52,592)</u>	<u>(60,899)</u>
Net cash flow from operating activities	<u>(64,407)</u>	<u>(24,621)</u>