

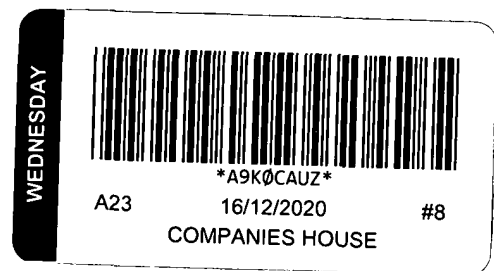
CITIZENS ADVICE SURREY

(A company limited by guarantee)

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2020

Registered Charity No.1142319
Company No. 7540040



Citizens Advice Surrey

Contents of the Financial Statements
For the year ended 31 March 2020

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Citizens Advice Surrey
Executive Summary
For the Year Ended 31 March 2020

Our Objectives

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

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 2 independent Trustees.

Review of Activities

During the year we consolidated our position and managed to secure funding from Citizens Advice for the benefit of the LCAs in Surrey for the Help to Claim project and whilst that project was heralded as a one year only project it has in fact rolled over into a second year to 31 March 2021 at slightly increased funding. Whilst many businesses have been severely impacted by the Covid 19 pandemic leading to the lock down on 23 March we have limited sources of income, but they have continued at present. It could be that both sources of income cease by 31 March 2021 in any event and we are currently considering where the company goes from there if that does indeed happen. An AGM will be held in December 2020.

Surrey Crisis Fund

CAS is the co-ordinator of the Surrey Local Assistance Scheme contract, now called Surrey Crisis Fund ensuring subcontracts are entered into with participating Local Citizens Advices and with Citizens Advice Elmbridge (West) as lead. The funding level increased slightly in the year and has continued at that increased level post the year end, but we are aware that the future structure of the funding is being reconsidered.

Help to Claim

CAS is the contract holder on behalf of the Surrey delivery partners with CitA and the Department of Work and Pensions. This year has been the first full year and the contract was renewed for the year to 31 March 2021. The benefit of the contract is delivered by the delivery partners to whom the funds are passed with the exception of a small amount of direct costs.



Corinne Alford
Chairman

12 November 2020

Citizens Advice Surrey
Report of the Trustees
For the Year Ended 31 March 2020

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 2020. 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:	5 Lancaster Avenue Guildford Surrey GU1 3JR

Trustee Board

C P Alford	Chair
T M Gale	Treasurer
S A Fox	Independent Trustee
F J Bowers	
N A Downey	
P A Edwards	
R S Hurcombe	
P G Jackson	
L C Oates	
G R G Thomason	Resigned 3 December 2019
D A Chalkin	Appointed 26 May 2020
P U Thompson	
I C Wood	
K Sanders	Independent Trustee
P R C Longhurst	Resigned 6 December 2019
S C Phillips	
Dr P G Simpson	

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 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is controlled by its governing document, the Company's memorandum and articles of association, 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.

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 members or independent trustees.

Organisational Structure

Citizens Advice Surrey has been operating for 9 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.

Citizens Advice Surrey
Report of the Trustees
For the Year Ended 31 March 2020

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

Dr Peter Simpson – Citizens Advice Ash
Terence Gale – Citizens Advice Elmbridge (West)
Peter Edwards – Citizens Advice Epsom & Ewell
Ian Wood – Citizens Advice Esher & District
Dorothy Chalkin – Citizens Advice Guildford
John Bowers – Citizens Advice Oxted & District
Paul Thompson – Runnymede and Spelthorne Citizens Advice
Nigel Downey – Citizens Advice Surrey Heath
Roger Hurcombe – Surrey Welfare Rights Unit
Laurence Oates – Citizens Advice Woking
Steven Charles Phillips – Citizens Advice Mole Valley
Peter Jackson – Waverley Citizens Advice

The member, Citizens Advice Reigate and Banstead, has chosen not to appoint a representative on the Board at the current time. The member Caterham and Warlingham, has yet to appoint a new representative to the Board.

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 facilitate and enable 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:

The strategy of CAS was reviewed in 2019 and is post the balance sheet is being reviewed again. The Aims and Objectives are: to provide a single voice to Surrey Citizens Advice; to facilitate the sharing of good practice and mutual support and systems; and to seek to facilitate funding to aid our activities. 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.

Citizens Advice Surrey
Report of the Trustees
For the Year Ended 31 March 2020

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance in 2019-2020

This current year has been one of consolidating our position in accordance with our adopted 2018-2020 Business Plan. CitA's Leadership Self-Assessment framework which took a great deal of our capacity to successfully implement and we have now completed our fourth LSA exercise for 2019-2020 which the Trustee Board has fully embraced as a measure of our achievement.

We had a successful AGM in December 2019 attended by several of our Members with a particular focus on how we could all work together for the benefit of all.

Towards the end of the year the UK went into lock down as the Covid 19 pandemic caused major health issues in the UK. The immediate impact on the company has been small although it is envisaged that the funding from Surrey County Council for the Surrey Crisis Fund will cease during the forthcoming year partly due to a restructure but also necessarily impacted by difficulties in county funding.

Since the year end we have been considering the future of the company if its two sources of funding come to an end and papers are being considered on this topic by the Strategy Group, final versions of which will be discussed by the members at the AGM which may have to be virtual in view of Covid 19.

Surrey Crisis Fund

As referred to previously Citizens Advice Surrey has negotiated with Surrey County Council to work in partnership to deliver relief to those residents facing hardship and in urgent need, having exhausted all alternative sources of help. Despite funding restrictions, the support for the Surrey Crisis Fund increased from £30,000 to £30,600 for 2020 and this level has presently continued post 31 March 2020.

Help to Claim for Universal Credit

As mentioned last year the members resolved that it was more efficient to consolidate the service funded by Citizens Advice for the website and telephone part of the Help to Claim aspect of Universal Credit through Citizens Advice Surrey. 2019 was a setup year and during 2020 full funding on implementation was received, which continued into a second year to 31 March 2021. The provision of this service is co-ordinated through three delivery partners to whom, other than reimbursement of direct costs, the funding is provided.

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.

Citizens Advice Surrey
Report of the Trustees
For the Year Ended 31 March 2020

Income and Net Deficit for the year

As mentioned earlier full funding has been secured for 2020 beyond the setup in respect of the Help to Claim (H2C) project from Citizens Advice; in addition funds continue to be received for the Surrey Crisis Fund (SCF) as financed by Surrey County Council.

Grant income of £136,654 comprises £30,600 from SCF and £106,054 from H2C. The H2C and SCF grants were allocated across relevant members in accordance with activity and costs incurred.

The unrestricted net deficit for the year was £2,138 (£3,033 - 2019). After absorbing the deficit for the year, the unrestricted reserves reduce from £15,083 at 31 March 2019 to £12,945 at 31 March 2020.

The restricted reserves amounted to £5,070 at 31 March 2020 reflect no movement for the year, 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 £12,945 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 direct and operating expenses.

Citizens Advice Surrey
Report of the Trustees
For the Year Ended 31 March 2020

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 12 November 2020 and signed on its behalf by:



Corinne Alford
Chair

Citizens Advice Surrey
Independent Examination Report
For the Year Ended 31 March 2020

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

Independent Examiner's Report to the Trustees of Citizens Advice Surrey ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2020.

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').

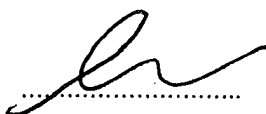
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 examiner's statement

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

1. accounting records were not kept in respect of 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 requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination: or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



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

Date: 14.11.2020

Citizens Advice Surrey

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an Income and Expenditure Account) for the year ended 31 March 2020

	Note	Restricted funds £	Unrestricted funds £	2020 Total £	2019 Total £
Income from:					
Charitable activities		136,654	-	136,654	46,373
Donations & other		-	-	-	-
Investments		-	79	79	31
		<hr/>	<hr/>	<hr/>	<hr/>
Total income	2	136,654	79	136,733	46,404
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	3	136,372	2,499	138,871	49,437
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		136,372	2,499	138,871	49,437
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income for the year		282	(2,420)	(2,138)	(3,033)
Transfers between funds		(282)	282	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		-	(2,138)	(2,138)	(3,033)
Reconciliation of funds					
Total funds brought forward at 1 April 2019		5,070	15,083	20,153	23,186
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward at 31 March 2020		5,070	12,945	18,015	20,153
		<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 12 to 17 form part of these financial statements.

Citizens Advice Surrey

Company No 7540040 STATEMENT OF FINANCIAL POSITION as at 31 March 2020

	Note	Restricted funds £	Unrestricted funds £	2020 Total £	2019 Total £
Current assets					
Debtors	7	-	-	-	7,500
Cash at bank and in hand		<u>14,783</u>	<u>14,058</u>	<u>28,841</u>	<u>38,200</u>
		14,783	14,058	28,841	45,700
Creditors: amounts falling due within one year	8	<u>(9,713)</u>	<u>(1,113)</u>	<u>(10,826)</u>	<u>(25,547)</u>
Net current assets		<u>5,070</u>	<u>12,945</u>	<u>18,015</u>	<u>20,153</u>
Net assets		<u>5,070</u>	<u>12,945</u>	<u>18,015</u>	<u>20,153</u>
Charity funds					
Restricted funds	9			5,070	5,070
Unrestricted funds	10			<u>12,945</u>	<u>15,083</u>
				<u>18,015</u>	<u>20,153</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

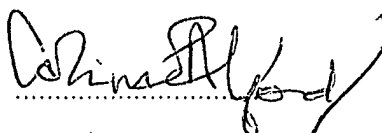
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 in accordance with Section 476 of the Companies Act 2006.

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 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 9 to 17 were approved by the Board of Trustees and authorised for issue on 12 November 2020 and are signed on its behalf by:



Corinne Alford - Chair

Citizens Advice Surrey

STATEMENT OF CASHFLOWS For the year ending 31 March 2020

		2020 £	2019 £
Cash flow from operating activities	12	(9,438)	6,559
Cash flow from investing activities			
Interest received		79	31
Net cash flow from investing activities		(9,359)	6,590
Net decrease in cash and cash equivalents		(9,359)	6,590
Cash and cash equivalents at start of period		38,200	31,610
Cash and cash equivalents at end of period		28,841	38,200
Cash and cash equivalents consist of:			
Cash at bank and in hand		28,841	38,200

Citizen Advice Survey

STATEMENT OF CASH FLOWS For the year ending 31 March 2020

	2020 £	2019 £
Cash at bank and in hand	28,841	38,500
Cash and cash equivalents consist of:		
Cash and cash equivalents at end of period	28,841	38,500
Cash and cash equivalents at start of period	18,500	11,810
Net decrease in cash and cash equivalents	(9,369)	16,690
Net cash flow from investing activities	(9,369)	6,690
Interest received	79	31
Cash flow from investing activities		
Cash flow from operating activities	(9,438)	6,329

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2020

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.

Currency

The financial statements are prepared in sterling which is also the functional currency of the company and rounded to the nearest pound.

Going concern

Since 31 December 2019, the spread of COVID-19 has severely impacted many local economies around the globe. In many countries, businesses are being forced to cease or limit operations for long or indefinite periods of time. In the UK this began on 23rd March 2020. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services have triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Governments and central banks have responded with monetary and fiscal interventions to stabilise economic condition. The charity is likely to be affected in the form of loss of income, however it will benefit from savings in costs and therefore this will not significantly impact the charity's financial position. The charity has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of and for the year ended 31 March 2020 have not been adjusted to reflect their impact. The duration and impact of the COVID-19 pandemic, as well as the effectiveness of government and central bank responses, remains unclear at this time. It is not possible to reliably estimate the duration and severity of these consequences, as well as their impact on the financial position and results of the charity for future periods.

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2020

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 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 are set out in the notes to the financial statements.

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2020

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.

2 Income from charitable activities

	2020	2019
	£	£
<i>Restricted</i>		
Surrey Crisis Fund	30,600	30,000
Universal Support - Help to Claim	106,054	16,011
Webchat	-	362
	<hr/>	<hr/>
	136,654	46,373
<i>Unrestricted</i>		
Voluntary income	-	-
Interest receivable	79	31
	<hr/>	<hr/>
	79	31
	<hr/>	<hr/>
	136,733	46,404
	<hr/>	<hr/>

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2020

3	Expenditure on charitable activities	Direct Costs £	Support Costs £	2020 Total £	2019 Total £
	Member Advice work	136,328	1,326	137,654	47,989
	Governance	-	1,217	1,217	1,448
		<u>136,328</u>	<u>2,543</u>	<u>138,871</u>	<u>49,437</u>

£136,372 (2019: £46,230) of the above costs were attributable to restricted funds.
£2,499 (2019: £3,207) of the above costs were attributable to unrestricted funds.

4	Allocation of support costs	2020 Unrestricted Fund £	2020 Restricted Fund £	2020 Total £	2019 Total £
	Sub-contractor costs	-	-	-	-
	Admin costs	150	-	150	450
	Travel costs	477	44	521	560
	Examiner costs	960	-	960	960
	Meeting costs	377	-	377	488
	Other costs	<u>535</u>	<u>-</u>	<u>535</u>	<u>1,291</u>
		<u>2,499</u>	<u>44</u>	<u>2,543</u>	<u>3,749</u>

5 Trustees and key management personnel remuneration and expenses

No trustee received any remuneration in respect of services as a trustee during the year (2019: £nil) and only certain trustees were reimbursed for receipted costs of travel to trustee meetings.

There were no staff in the year or the previous year.

6	Net income / (expenditure) for the period	2020 £	2019 £
	Net (outgoing)/ incoming resources are stated after charging:		
	Examiner's remuneration	<u>960</u>	<u>960</u>

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2020

7	Debtors	2020 £	2019 £			
	Other debtors	-	7,500			
		<hr/>	<hr/>			
8	Creditors: amounts falling due within one year	2020 £	2019 £			
	Amounts due for services by members	9,713	24,452			
	Accruals	<u>1,113</u>	<u>1,095</u>			
		10,826	25,547			
		<hr/>	<hr/>			
9	Restricted funds					
		Balance at 1 April 2019 £	Incoming Resources £	Resources Expended £	Transfers to General fund (Unrestricted funds)	Balance at 31 March 2020 £
	Telephone service del	3,475	-	-	-	3,475
	Training	1,595	-	-	-	1,595
	Hate Crime	-	-	(24)	24	-
	Universal Support – H2C	-	106,054	(106,054)		
	Surrey Crisis Fund	-	30,600	(30,294)	(306)	
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	Total	5,070	136,654	(136,372)	(282)	5,070

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.

Surrey Crisis Fund

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

Universal Support – Help to Claim

Funding provided by Citizens Advice to deliver by webchat and telephone assistance with the help to claim for universal support.

Hate Crime

Funding provided by OPCC for support costs for an event for training for hate crime.

Citizens Advice Surrey

Notes to the accounts for the year ended 31 March 2020

10 Unrestricted funds

	Balance 1 April 2019 £	Incoming resources £	Resources expended £	Transfers between funds £	Balance 31 March 2020 £
General Fund	<u>15,083</u>	<u>79</u>	<u>(2,499)</u>	<u>282</u>	<u>12,945</u>
	<u>15,083</u>	<u>79</u>	<u>(2,499)</u>	<u>282</u>	<u>12,945</u>

General Fund

The £12,945 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 6.

11 Analysis of net assets between funds

Both the restricted funds of £5,070 and the unrestricted funds of £12,945 are represented by net current assets.

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

	2020 £	2019 £
Net (expenditure) for the year	(2,138)	(3,033)
Interest receivable	(79)	(31)
Decrease/(Increase) in debtors	7,500	(7,500)
(Decrease)/Increase in creditors	<u>(14,721)</u>	<u>17,123</u>
Net cash flow from operating activities	<u>(9,438)</u>	<u>6,559</u>

13 Related Party Transactions

There were no related party transactions during the year.