

REGISTERED COMPANY NUMBER: 04770945 (England and Wales)
REGISTERED CHARITY NUMBER: 1099626

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2018
for
Citizens Advice Mole Valley**

Bullimores LLP
Chartered Accountants
Old Printers Yard
156 South Street
Dorking
Surrey
RH4 2HF

Citizens Advice Mole Valley

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for the Year Ended 31 March 2018**

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Citizens Advice Mole Valley

Report of the Trustees for the Year Ended 31 March 2018

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 2018. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims for the Public Benefit

The objectives of the charity are to provide free, impartial, comprehensive, confidential and professional information, advice, and advocacy services to all in Mole Valley. The aims and principles of the service are to provide the advice people need for the problems they face; and to improve the policies and practices that affect people's lives.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

The Company carries out these objectives by providing the advice service in the following office-based ways:

- by letter, fax and email
- to personal callers on a drop in basis
- by face to face appointments
- by telephone

The Company provides free, confidential and impartial advice to everybody regardless of race, gender, sexuality or disability.

STATEMENT OF INTERNAL CONTROL

Citizens Advice Mole Valley trustee board oversees the information security of all personal information that is processed about our clients, staff, funders and strategic partners. Citizens Advice Mole Valley holds joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service.

An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements the General Data Protection Regulation and Data Protection Act 2018.

Citizens Advice Mole Valley
Report of the Trustees
for the Year Ended 31 March 2018

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Company continues to provide a high standard of service to all clients and successfully maintains membership of the National Association of Citizens Advice Bureaux. Our offices have disabled access to the waiting rooms and interview rooms and can offer home visits by prior arrangement.

The Company received £120,000 core funding from Mole Valley District Council being the first year of a 3-year funding agreement.

We were delighted to have been awarded a 5-year grant totalling £297,485 from the Big Lottery Fund starting on 1 January 2017. The total received in 2017/18 was £57,594.

A grant of £12,000 was received from Clarion to provide advice to Clarion customers. A further grant has been agreed for the year from 1 April 2018 from Clarion Futures.

The Company received funding of £23,480 from Sutton and East Surrey Water Company to assist with the administration of the Water Support scheme.

In addition the company received a grant of £5,000 from the Wates Foundation to be used to provide advice to residents of the Leatherhead area.

As a member of Citizens Advice Surrey a grant was awarded to the Company for projects where CAS had obtained grant funding at a County level:

Local Assistance Scheme an allocation of £3,180 to facilitate client access to the Surrey County Council scheme which provides cash payments and goods for people in crisis.

The Dorking Foodbank provided funds to enable an adviser to attend the foodbank.

The Trustees wish to thank all our funders for their support.

Building up additional funding streams remains a priority of the Company.

Areas covered by the Company include welfare benefits, money advice, employment, housing, personal relationships and consumer issues. The Company uses IT based case recording and reporting systems and web based information systems.

In the year 2017/18 the Company dealt with 15,053 issues raised by 3,458 clients contacting the Company by letter, telephone, fax, emails, home visits and visits to the Company offices. The issues being raised are increasingly more complex and time consuming. (2016/17: 13,996 issues by 3,366 clients). This service is provided by our staff including around 60 volunteers who are recruited locally and thoroughly trained to provide quality assured advice.

As part of our Service Level Agreement with Mole Valley District Council, we are required to ask clients to complete a client satisfaction survey. The results are very positive with 99% client satisfaction in service overall.

We would like to thank all our staff and volunteers for their loyal support throughout the year to enable us to deliver these valuable services.

FINANCIAL REVIEW

Financial position

Incoming resources in the year 2017/18 were £245,327 (2016/17 £228,636).

A deficit of £7,339 arose in the current year, compared with a deficit of £42,925 in 2016/17. As at 31 March 2018, total reserves were £141,392 of which £2,500 were restricted funds and £132,550 were designated funds, leaving general funds of £6,342.

Principal funding sources

The Directors extend their thanks to Mole Valley District Council for their continued support and for providing our core funding (£120,000), and also for the provision of rent-free accommodation and support services for Dorking. Thanks also to our other grant funders who this year provided £103,329 project funding. In addition donations, interest, fundraising and related activities raised a further £21,998.

Citizens Advice Mole Valley did not have any borrowings outstanding, either during the financial year or at the balance sheet date.

Citizens Advice Mole Valley

Report of the Trustees for the Year Ended 31 March 2018

FINANCIAL REVIEW

Reserves policy

Citizens Advice Mole Valley is dependent on Mole Valley District Council for the provision of the bulk of the funding for core operating expenses. The Company also receives income from minor grants and donations while income from project grants also contributes towards operating expenses. The Trustees recognise that they are dependent upon Mole Valley District Council and that this presents a particular risk to the Company's ongoing operation were Mole Valley District Council forced to cut significantly or terminate the annual grant.

A 3-year grant covering the period 1 April 2017 to 31 March 2020 has been awarded by Mole Valley District Council. The new grant is at a materially lower level than before, with phased reductions over the 3-year period. Current expenditure is running at a level in excess of the Company's income. The Trustees are currently exploring initiatives to bring income and expenditure more into line but in the meantime are drawing on the Company's reserves to make up the revenue shortfall.

The Trustees have carried out a thorough review of the Designated Fund and have determined the amount required at 31 March 2018 to be £132,550 (2017: £121,200) should funding be suddenly withdrawn and the charity wound up. This reflects primarily outstanding contractual lease obligations on the Leatherhead office and operating and staff costs during the wind up period.

Going concern

The Directors have not identified any significant material uncertainty which would cast doubt about the ability of the Company to continue as a going concern, subject to continuing receipt of the core grant, and adapting services to changes in funding.

FUTURE PLANS

The Trustees have in place a Business and Development Plan covering the period from April 2018 to March 2021, implementation of which seeks an overall objective to ensure, assuming adequate funding, that the Company continues to provide services to meet the needs of the local community (both residential and business), and particularly the most vulnerable, and that resources are used to best effect for that purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Citizens Advice Mole Valley is a company limited by guarantee incorporated on 20 May 2003 and is a registered charity. The maximum liability of each member is limited to one pound.

The activities are governed by the Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Trustees, who are also directors of the Company, are appointed in accordance with procedures set out in the company's Articles, being individuals from the local community able and willing to assist the Company in furthering its objects, in particular the maintenance of the Company as a centre to provide a free, confidential, independent and impartial service, information and counsel.

Trustee induction

Trustees are given appropriate induction training to enable them to assume their corporate responsibility and to contribute to the strategic direction of the Company.

Organisational structure

Citizens Advice Mole Valley has been operating for over 15 years, serving the people of Leatherhead, Dorking and the surrounding districts. It is an independent, voluntary organization offering a service that is available by visiting in person or by telephone, email or letter. We also participate in 'Adviceline' whereby we and 4 other Local Citizens Advice charities in Surrey pool resources to field telephone enquiries more efficiently.

The charity is staffed predominantly by volunteers who give their time for free and are committed not only to the provision of the service to the public but also to a rigorous schedule of training to keep up to date with a constantly changing legislative and regulatory environment.

Our small team of paid staff manages and administers the charity on a day-to-day basis and ensures that a high quality service is provided.

The members of the voluntary Board of Trustees are the directors of the Company and govern the organisation, making overall policy and defining future strategy. They also monitor the work of the Company management. The Company serves a large mixed urban/rural area covering North and Mid Surrey including Dorking and Leatherhead, called Mole Valley. A local Citizens Advice has been providing advice and support to people of Mole Valley since 1939.

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

Citizens Advice Mole Valley
Report of the Trustees
for the Year Ended 31 March 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

Citizens Advice Mole Valley is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, 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 requirements of the national membership requirements.

The Company also works closely with many local charities and other advisory services on behalf of its clients.

Citizens Advice Mole Valley is a member of Citizens Advice Surrey, a company limited by guarantee incorporated on 23rd February 2011 and which is a registered charity representing the interests of all 14 Local Citizens Advice charities operating in Surrey. The maximum liability of each member is limited to one pound.

Mr. Steven Phillips is a director of Citizens Advice Mole Valley and of Citizens Advice Surrey; he succeeded Mr. Simon Fox as Treasurer on 1 March 2018.

Risk management

The Board of Trustees has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks, this includes the financial Reserve Policy. Internal risks are minimized by the implementation of procedures detailed in the Office Manual for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04770945 (England and Wales)

Registered Charity number

1099626

Registered office

Lyons Court
Dorking
Surrey
RH4 1AB

Trustees

	First appointed	Next 3-year anniversary
Mr Alok Agarwal	29 September 2009	29 September 2018
Mrs Bridget Mary Carr	13 September 2015	13 September 2018
Mr Ronald Joseph Delnevo	5 June 2014	5 June 2020
Mr Simon Anthony Fox	12 May 2014	Resigned 12 February 2018
Mr Keith Hutton	21 May 2018	21 May 2021
Mrs Alison Jane Lippiatt	15 June 2016	15 June 2019
Mr Ian Lovelock	26 October 2017	26 October 2021
Mr Clifford Michael Pattenden	15 June 2016	Resigned 29 October 2017
Mr Steven Charles Phillips	28 February 2017	28 February 2020
Mr Timothy Richard Prideaux	26 October 2017	26 October 2020
Ms Christine Mary Smart	12 November 2012	Resigned 7 February 2018

Retirement of Trustees

There were three resignations of trustee directors in 2017/18, Christine Smart, Simon Fox and Cliff Pattenden. Three new trustee directors, Ian Lovelock, Timothy Prideaux and Keith Hutton joined the trustee board in 2017/18. Two trustee directors, Alok Agarwal and Bridget Carr will reach the end of their three-year trustee appointments during 2018/19. They will be reappointed at the next trustee board AGM in November 2018. During 2017/18 Steven Phillips was appointed Treasurer following the resignation of Simon Fox and Ian Lovelock was appointed Company Secretary following the resignation of Cliff Pattenden.

Company Secretary

Mr Ian James Lovelock

Citizens Advice Mole Valley

**Report of the Trustees
for the Year Ended 31 March 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Mrs Margaret Brett

FCA

Bullimores LLP

Chartered Accountants

Old Printers Yard

156 South Street

Dorking

Surrey

RH4 2HF

Bankers

HSBC

67 West Street

Dorking

Surrey

RH4 1BW

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on15/11/18..... and signed on its behalf by:



Mr Steven Charles Phillips - Trustee

**Independent Examiner's Report to the Trustees of
Citizens Advice Mole Valley**

Independent examiner's report to the trustees of Citizens Advice Mole Valley ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2018.

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



Mrs Margaret Brett
FCA
Bullimores LLP
Chartered Accountants
Old Printers Yard
156 South Street
Dorking
Surrey
RH4 2HF

Date: 20th November 2018

Citizens Advice Mole Valley

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2018**

		Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	18,450	-	18,450	15,587
Charitable activities	6				
General Advice		122,075	5,000	127,075	146,930
Mole Valley CAB Outreach (Big Lottery Fund)		-	57,594	57,594	15,645
Clarion Housing (formerly Circle Housing)		-	12,000	12,000	12,075
Local Assistance Scheme		-	3,180	3,180	-
Sutton and East Surrey Water		-	23,480	23,480	24,726
Safe Haven (Outreach project)		-	-	-	12,000
Other activities	4	2,766	-	2,766	473
Investment income	5	782	-	782	1,200
Total		144,073	101,254	245,327	228,636
EXPENDITURE ON					
Charitable activities	7				
General Advice		147,802	5,000	152,802	203,883
Mole Valley CAB Outreach (Big Lottery Fund)		-	58,923	58,923	14,316
Clarion Housing (formerly Circle Housing)		-	12,000	12,000	12,075
Local Assistance Scheme		-	3,180	3,180	-
Sutton and East Surrey Water		-	23,480	23,480	24,726
Safe Haven (Outreach project)		-	-	-	12,000
Other activities		2,281	-	2,281	4,561
Total		150,083	102,583	252,666	271,561
NET INCOME/(EXPENDITURE)		(6,010)	(1,329)	(7,339)	(42,925)
Transfers between funds	16	500	(500)	-	-
Net movement in funds		(5,510)	(1,829)	(7,339)	(42,925)
RECONCILIATION OF FUNDS					
Total funds brought forward		144,402	4,329	148,731	191,656
TOTAL FUNDS CARRIED FORWARD		138,892	2,500	141,392	148,731

The notes form part of these financial statements

Citizens Advice Mole Valley

**Balance Sheet
At 31 March 2018**

	Notes	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
CURRENT ASSETS					
Debtors	13	10,535	-	10,535	5,887
Cash at bank and in hand		<u>134,610</u>	<u>2,500</u>	<u>137,110</u>	<u>155,593</u>
		145,145	2,500	147,645	161,480
CREDITORS					
Amounts falling due within one year	14	(6,253)	-	(6,253)	(12,749)
		<u>138,892</u>	<u>2,500</u>	<u>141,392</u>	<u>148,731</u>
NET CURRENT ASSETS					
		138,892	2,500	141,392	148,731
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>138,892</u>	<u>2,500</u>	<u>141,392</u>	<u>148,731</u>
NET ASSETS					
		<u><u>138,892</u></u>	<u><u>2,500</u></u>	<u><u>141,392</u></u>	<u><u>148,731</u></u>
FUNDS					
	16				
Unrestricted funds:					
General fund				6,342	23,202
Designated Fund				<u>132,550</u>	<u>121,200</u>
				138,892	144,402
Restricted funds:					
Mole Valley CAB Outreach (Big Lottery Fund)				-	1,329
Training				<u>2,500</u>	<u>3,000</u>
				2,500	4,329
TOTAL FUNDS					
				<u><u>141,392</u></u>	<u><u>148,731</u></u>

The notes form part of these financial statements

Citizens Advice Mole Valley

**Balance Sheet - continued
At 31 March 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 charitable small companies.

The financial statements were approved by the Board of Trustees on15/11/18..... and were signed on its behalf by:



.....
Mr Steven Charles Phillips -Trustee



.....
Mrs. Bridget Mary Carr -Trustee

Citizens Advice Mole Valley

Notes to the Financial Statements for the Year Ended 31 March 2018

1. STATUTORY INFORMATION

The Company is limited by guarantee, registered in England and Wales and also a registered charity. The Charitable Company's registered numbers and registered office address can be found on page 4 in the administrative details of the Trustees report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Other than reliance on core funding, as mentioned in the Trustees report, there are no material uncertainties about the Company's ability to continue.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified. Donations and fundraising are recognised in the accounts on receipt. No amounts are included in the accounts for the services donated by volunteers.

IT support services donated during the year by a trustee are included in donations received and expensed in IT support.

Grants have been recognised in the accounts in the period in which they are receivable and are reflected in restricted or unrestricted funds depending on the conditions attached to them.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of resources. Management and administration costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to Independent Examination and legal fees.

Allocation and apportionment of costs

Overhead and support costs have been allocated between charitable activities on a time basis and are analysed in Notes 7 and 8.

Taxation

The Company is a registered charity and is exempt from United Kingdom income and corporation tax on its charitable activities. No trading activities are undertaken by the Company.

Fund accounting

The general fund is an unrestricted fund which is available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which has not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated services

The offices at Dorking are provided by Mole Valley District Council at a peppercorn rent until October 2021.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
Donations	17,367	-	17,367	15,245
Gift aid	-	-	-	342
Legacies	1,083	-	1,083	-
	<u>18,450</u>	<u>-</u>	<u>18,450</u>	<u>15,587</u>

4. OTHER ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
Fundraising events	2,766	-	2,766	473
	<u>2,766</u>	<u>-</u>	<u>2,766</u>	<u>473</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
Deposit account interest	782	-	782	1,200
	<u>782</u>	<u>-</u>	<u>782</u>	<u>1,200</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.18 £	31.3.17 £
Grants	General Advice	127,075	146,930
Grants	Mole Valley CAB Outreach (Big Lottery Fund)	57,594	15,645
Grants	Clarion Housing (formerly Circle Housing)	12,000	12,075
Grants	Local Assistance Scheme	3,180	-
Grants	Sutton and East Surrey Water	23,480	24,726
Grants	Safe Haven (Outreach project)	-	12,000
		<u>223,329</u>	<u>211,376</u>
Grants received, included in General Advice above, are as follows:		31.3.18	31.3.17
		£	£
Mole Valley District Council		120,000	135,000
Wates (restricted)		5,000	-
Other		2,075	11,930
Total General Advice		<u>127,075</u>	<u>146,930</u>

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

6. INCOME FROM CHARITABLE ACTIVITIES - continued

7. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 8)	Totals
	£	£	£
General Advice	130,278	22,524	152,802
Mole Valley CAB Outreach (Big Lottery Fund)	37,749	21,174	58,923
Clarion Housing (formerly Circle Housing)	-	12,000	12,000
Sutton and East Surrey Water	14,162	9,318	23,480
Local Assistance Scheme	-	3,180	3,180
	<u>182,189</u>	<u>68,196</u>	<u>250,385</u>

8. SUPPORT COSTS

	Management	Expenses cross charged	Governance costs	Totals
	£	£	£	£
General Advice	57,709	(42,113)	6,928	22,524
Mole Valley CAB Outreach (Big Lottery Fund)	3,378	17,796	-	21,174
Clarion Housing (formerly Circle Housing)	-	12,000	-	12,000
Local Assistance Scheme	-	3,180	-	3,180
Sutton and East Surrey Water	181	9,137	-	9,318
	<u>61,268</u>	<u>-</u>	<u>6,928</u>	<u>68,196</u>

Support costs, included in the above, are as follows:

Governance costs

	31.3.18	31.3.17
	General Advice	Total activities
	£	£
Insurance	2,914	4,119
Accountancy and Payroll	3,160	5,570
Legal fees	48	13
Management committee costs	699	1,296
Bank charges	107	109
	<u>6,928</u>	<u>11,107</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.18	31.3.17
	£	£
Independent examiners fee	2,000	3,320
Accountancy and payroll services	1,160	2,250
	<u>3,160</u>	<u>5,570</u>

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2018 nor for the year ended 31 March 2017 .

During the year Mr Alok Agarwal donated £10,500 (2017 - £10,000) of IT support services.

11. STAFF COSTS

	31.3.18	31.3.17
	£	£
Wages and salaries	159,387	156,969
Social security costs	11,337	11,555
Other pension costs	895	914
	171,619	169,438
	171,619	169,438

The average monthly number of employees during the year was as follows:

	31.3.18	31.3.17
Advisors (voluntary)	50	48
Administrative staff (voluntary)	24	24
Trustees (voluntary)	8	8
Staff (paid)	11	11
	93	91
	93	91

No employees received emoluments in excess of £60,000.

Most individuals worked part time, the full time equivalent in 2017-18 was 17 staff (2016-17: 19 staff)

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2016-17)

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,587	-	15,587
Charitable activities			
General Advice	146,930	-	146,930
Mole Valley CAB Outreach (Big Lottery Fund)	-	15,645	15,645
Clarion Housing (formerly Circle Housing)	-	12,075	12,075
Sutton and East Surrey Water	-	24,726	24,726
Safe Haven (Outreach project)	-	12,000	12,000
Other activities	473	-	473
Investment income	1,200	-	1,200
	164,190	64,446	228,636
Total	164,190	64,446	228,636

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2016-17) - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
General Advice	203,883	-	203,883
Mole Valley CAB Outreach (Big Lottery Fund)	-	14,316	14,316
Clarion Housing (formerly Circle Housing)	-	12,075	12,075
Sutton and East Surrey Water	-	24,726	24,726
Safe Haven (Outreach project)	-	12,000	12,000
Other activities	4,561	-	4,561
Total	208,444	63,117	271,561
NET INCOME/(EXPENDITURE)	(44,254)	1,329	(42,925)
Transfers between funds	865	(865)	-
Net movement in funds	(43,389)	464	(42,925)
RECONCILIATION OF FUNDS			
Total funds brought forward	187,791	3,865	191,656
TOTAL FUNDS CARRIED FORWARD	144,402	4,329	148,731

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Other debtors	5,750	1,037
Prepayments and accrued income	4,785	4,850
	10,535	5,887

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Social security and other taxes	2,845	2,944
Other creditors	350	555
Accrued expenses	3,058	8,300
Grants received in advance	-	950
	6,253	12,749

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.18	31.3.17
	£	£
Within one year	19,500	19,500
Between one and five years	39,000	58,500
	<u>58,500</u>	<u>78,000</u>

16. MOVEMENT IN FUNDS

	At 1.4.17	Net movement in funds	Transfers between funds	At 31.3.18
	£	£	£	£
Unrestricted funds				
General fund	23,202	(6,010)	(10,850)	6,342
Designated Fund	121,200	-	11,350	132,550
	<u>144,402</u>	<u>(6,010)</u>	<u>500</u>	<u>138,892</u>
Restricted funds				
Mole Valley CAB Outreach (Big Lottery Fund)	1,329	(1,329)	-	-
Training	3,000	-	(500)	2,500
	<u>4,329</u>	<u>(1,329)</u>	<u>(500)</u>	<u>2,500</u>
TOTAL FUNDS	<u>148,731</u>	<u>(7,339)</u>	<u>-</u>	<u>141,392</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	144,073	(150,083)	(6,010)
Restricted funds			
Clarion Housing (formerly Circle Housing)	12,000	(12,000)	-
Mole Valley CAB Outreach (Big Lottery Fund)	57,594	(58,923)	(1,329)
Local Assistance Scheme	3,180	(3,180)	-
Sutton and East Surrey Water	23,480	(23,480)	-
General Advice	5,000	(5,000)	-
	<u>101,254</u>	<u>(102,583)</u>	<u>(1,329)</u>
TOTAL FUNDS	<u>245,327</u>	<u>(252,666)</u>	<u>(7,339)</u>

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.16 £	Net movement in funds £	Transfers between funds £	At 31.3.17 £
Unrestricted Funds				
General fund	30,791	(44,254)	36,665	23,202
Designated Fund	157,000	-	(35,800)	121,200
	<u>187,791</u>	<u>(44,254)</u>	<u>865</u>	<u>144,402</u>
Restricted Funds				
Mole Valley CAB Outreach (Big Lottery Fund)	-	1,329	-	1,329
Training	3,000	-	-	3,000
Sutton and East Surrey Water	865	-	(865)	-
	<u>3,865</u>	<u>1,329</u>	<u>(865)</u>	<u>4,329</u>
TOTAL FUNDS	<u><u>191,656</u></u>	<u><u>(42,925)</u></u>	<u><u>-</u></u>	<u><u>148,731</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,190	(208,444)	(44,254)
Restricted funds			
Clarion Housing (formerly Circle Housing)	12,075	(12,075)	-
Mole Valley CAB Outreach (Big Lottery Fund)	15,645	(14,316)	1,329
Sutton and East Surrey Water	24,726	(24,726)	-
Safe Haven (Outreach Project)	12,000	(12,000)	-
	<u>64,446</u>	<u>(63,117)</u>	<u>1,329</u>
TOTAL FUNDS	<u><u>228,636</u></u>	<u><u>(271,561)</u></u>	<u><u>(42,925)</u></u>

The fund donated by Clarion Housing (formerly Circle Housing) provided for an outreach worker for Clarion residents.
The fund donated by the Big Lottery Fund provided for a caseworker in North Leatherhead and South Dorking and administrative support.

The grant from Safe Haven provided for the Outreach advice project in North Leatherhead.

The grant from Sutton and East Surrey Water funded an administrator for their water support and watersure scheme.

The Designated Fund is a provision against redundancy costs and the cost of the rent, management and insurance fees and end of lease repairs relating to the five year lease of the Leatherhead office.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018.

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2018**

18. COMPANY LIMITED BY GUARANTEE

Every member of the company undertakes to contribute such amount as may be required, not exceeding £1, to the company's assets if it should be wound up while they are a member or within one year after they cease to be a member

- for the payment of the Company's debts and liabilities contracted before they ceased to be a member
- for the costs, charges and expenses of winding up, and
- for the adjustment among themselves of the rights of persons who have contributed to the Company's assets

Citizens Advice Mole Valley

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2018**

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	17,367	-	17,367	15,245
Gift aid	-	-	-	342
Legacies	1,083	-	1,083	-
	18,450	-	18,450	15,587
Other activities				
Fundraising events	2,766	-	2,766	473
Investment income				
Deposit account interest	782	-	782	1,200
Charitable activities				
Grants	122,075	101,254	223,329	211,376
Total incoming resources	144,073	101,254	245,327	228,636
EXPENDITURE				
Charitable activities				
Wages	111,310	48,077	159,387	156,969
Social security	9,417	1,920	11,337	11,555
Pensions	778	117	895	914
Travel & Subsistence	5,962	540	6,502	8,208
Training	2,811	569	3,380	2,654
Recruitment	-	688	688	-
	130,278	51,911	182,189	180,300
Other activities				
Campaign in a box	-	-	-	2,267
Brand implementation	-	-	-	1,105
Foodbank expenses	1,136	-	1,136	1,189
Teas on the Green	65	-	65	-
Cycle race	1,080	-	1,080	-
	2,281	-	2,281	4,561
Support costs				
Management				
Rent and rates	19,939	26	19,965	19,783
Insurance	353	-	353	318
Light, heat and water	2,022	-	2,022	(24)
Telephone	3,976	1,538	5,514	10,685
Postage and stationery	6,153	717	6,870	6,248
Advertising	178	712	890	294
Sundries	577	30	607	(1,161)
Carried forward	33,198	3,023	36,221	36,143

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Citizens Advice Mole Valley

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2018**

	Unrestricted funds £	Restricted funds £	31.3.18 Total funds £	31.3.17 Total funds £
Management				
Brought forward	33,198	3,023	36,221	36,143
IT Costs	11,334	300	11,634	10,959
Ref. materials, Subscriptions	4,952	236	5,188	7,637
Repairs	2,188	-	2,188	15,954
Cleaning	6,037	-	6,037	4,300
Legal & Professional	-	-	-	600
	57,709	3,559	61,268	75,593
Expenses cross charged				
Expenses cross charged to restricted funds	(47,113)	-	(47,113)	(23,483)
Expenses cross charged from unrestricted funds	-	47,113	47,113	23,483
	(47,113)	47,113	-	-
Governance costs				
Insurance	2,914	-	2,914	4,119
Accountancy and Payroll	3,160	-	3,160	5,570
Legal fees	48	-	48	13
Management committee costs	699	-	699	1,296
Bank charges	107	-	107	109
	6,928	-	6,928	11,107
Total resources expended	150,083	102,583	252,666	271,561
Net expenditure	(6,010)	(1,329)	(7,339)	(42,925)

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