

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 2023
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 2023**

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Citizens Advice Mole Valley

Report of the Trustees for the Year Ended 31 March 2023

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 2023. 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 2019).

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 those that live and work 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.

Citizens Advice Mole Valley (the charity) carries out these objectives by providing the advice service in the following ways:

- by telephone
- by letter and email
- to personal callers on a drop-in basis
- by face to face appointment

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

STATEMENT OF INTERNAL CONTROL

The charity's 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 of the UK General Data Protection Regulation and Data Protection Act 2018.

Citizens Advice Mole Valley

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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

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

We were delighted to have been awarded a 5-year grant totalling £355,260 from the National Lottery Community Fund starting on 1 October 2022.

The charity received funding of £25,876 from Sutton and East Surrey Water Company to assist with the administration of the Water Support scheme.

We received a grant from Surrey County Council of £55,000 to provide help to clients under their No One Left Behind initiative.

Grants were also received from:

Leatherhead United Charities £1,000 for renewal of IT equipment.

Alok Agarwal who generously donated his time and expertise in the provision of IT support services.

Dorking Foodbank, Leatherhead Lions and Leatherhead United Charities also provided funds to assist clients directly.

The trustees wish to thank all our funders for their support. Sourcing new and additional funding streams to ensure the long term sustainability of the charity remains a priority.

Areas of advice covered by the charity include welfare benefits, money advice, employment, housing, personal relationships and consumer issues. Welfare benefits (33%), debt (13%) and housing (12%) were the leading areas of enquiry during this period. The charity uses IT based case recording and reporting systems and web-based information systems to help deliver these services.

In the year 2022-23 the charity dealt with 12,503 issues raised by 2,616 new clients with 6,397 clients in total contacting the charity by telephone, emails, letter, home visits and in person visits to the local offices. An element of remote working continued post pandemic, but the majority of services returned to office based in the period.

The service is provided by our staff including around 39 volunteers who are recruited locally and thoroughly trained to provide quality assured advice with an estimated value of volunteering of £219,191.

The trustees would like to offer sincere thanks to all members of the charity's staff and volunteers for their continued support and commitment to the charity's work enabling it to deliver such a high-quality advice service to clients.

FINANCIAL REVIEW

Financial position

Incoming resources in the year 2022-23 were £257,827 (2021-22 £285,442).

A deficit of £6,144 arose in the current year, compared with a deficit of £17,331 in 2021-22. As at 31 March 2023, total reserves were £177,877 of which £101,500 were designated funds, leaving general funds of £76,377.

Citizens Advice Mole Valley

Report of the Trustees for the Year Ended 31 March 2023

FINANCIAL REVIEW

Principal funding sources

The trustees extend thanks to Mole Valley District Council for their continued support; for their generous grant to support core funding across a 3-year period (£120,000 each year for the period 2020-23); and for the provision of rent-free accommodation and support services for the Dorking service.

Thanks also to other grant funders who this year provided a total of £116,505 project funding. In addition, donations, interest, fundraising and related activities raised a further £21,321.

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

Reserves policy

Citizens Advice Mole Valley is dependent on Mole Valley District Council (MVDC) for the provision of the bulk of funding for core operating expenses. The charity also receives income from project grants that contributes significantly towards operating expenses as well as from minor grants and donations. The trustees recognise that the charity is largely dependent upon the grant from MVDC and that this presents a particular risk to the charity's ongoing operation were MVDC forced to cut significantly or terminate the annual grant. As such, the trustees continue to explore initiatives to bring income and expenditure into line each year but the charity has recorded a small deficit in the year 2022-23 with expenditure running slightly ahead of income.

The trustees have carried out a thorough review of the Designated Fund reserves and determined that the amount required at 31 March 2023 to be £101,500 (2022: £101,500) should funding be unexpectedly withdrawn and the charity needs to be wound up. This reflects primarily outstanding contractual lease obligations on the Leatherhead office and operating and staff costs during any wind-up period.

Going concern

The trustees have not identified any significant material uncertainty which would cast doubt about the ability of the charity 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 2023 to March 2026, implementation of which seeks an overall objective to ensure, assuming continuation of adequate funding, that the charity continues to provide services to meet the needs of the local community (both residential and business), particularly the most vulnerable, and that resources are used efficiently and to best effect for that purpose.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Citizens Advice Mole Valley is a registered charity and 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 charity.

Citizens Advice Mole Valley

Report of the Trustees for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

A local Citizens Advice has been providing advice and support to people of the mixed urban/rural area covering North and Mid Surrey including Dorking and Leatherhead, called Mole Valley, for 84 years since 1939.

In its current form, Citizens Advice Mole Valley has been operating for 20 years, serving the people of Leatherhead, Dorking and the surrounding areas. It is an independent, voluntary organisation offering a service that is available by visiting in person or by telephone, email or letter. The charity also participates in a regional 'Adviceline' where local Citizens Advice charities pool resources to field telephone enquiries more efficiently. Clients are able to access this advice without incurring any telephone call costs.

The charity is staffed predominantly by volunteers who give their time freely 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. The 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 directors of the company and govern the organisation, making overall policy and defining future strategy. They also monitor the work of the charity's management team. A register of members' interests is maintained and reviewed quarterly to ensure there is no potential conflict of interest.

The charity considers that the wider impact of advice is just as important. What is achieved as a result of solving problems and providing support, and maximising income for clients, helps prevent more costly intervention, as well as helping to reduce financial difficulty, promote inclusion and provide a benefit to the wider economy. The charity believes that if problems are left unsolved, there is an impact on the wider community. Working to solve such issues creates considerable value to society.

Citizens Advice facilitates an HM Treasury approved model to evidence the charity's added value. For every £1 invested in the service in 2022-23 the charity generated:

£4.18 in savings to government and public services - fiscal benefits

£28.89 in wider economic and social benefits - public value

£14.22 in financial value to clients helped - specific outcomes to individuals

All clients are invited to provide feedback on the service they have received. Feedback across all advice channels evidences high levels of client satisfaction with 73% of clients agreeing it was easy to access the service; 81% of clients felt they were supported in finding a way forward; 64% of clients felt their issue was resolved following advice; and 84% of clients would recommend the service.

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

Citizens Advice Mole Valley is also an active participant in working co-operatively with other local Citizens Advice in Surrey. The trustees recognise and support the beneficial aspects of collaborative working with other local Citizens Advice members.

Risk management

The trustees conducted a review of the major risks to which the charity is exposed in the period. Systems are in place to mitigate those risks, including the financial reserves policy. Internal risks are minimised 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 charity's needs.

Citizens Advice Mole Valley

Report of the Trustees for the Year Ended 31 March 2023

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 2024
Mr Phillip John Palmer	24 November 2022	24 November 2025
Ms Sarah Marsh	21 March 2022	21 March 2025
Mr Ian Lovelock	26 October 2017	Resigned 04 October 2022
Mr Steven Charles Phillips	28 February 2017	28 February 2023
Mr Timothy Richard Prideaux	26 October 2017	26 October 2023
Ms Janice Persad	20 July 2020	20 July 2023
Ms Christine Mary Dixon	15 November 2021	15 November 2024

Retirement of Trustees

There was one resignation of a trustee director in the year 2022-23, Mr Ian Lovelock, who stood down in October 2022.

Trustee Status

Mr Philip Palmer joined the trustee board in the year 2022-23. No trustees were required to have their term of office renewed at the AGM in December 2022. Katharine Loth joined the trustee board in July 2023.

Company Secretary

Mr Ian Lovelock until 4 October 2022. The post of Company Secretary is not currently filled.

Independent Examiner

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

Bankers

HSBC
54 High Street
Epsom
Surrey
KT19 8DS

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

Citizens Advice Mole Valley

Report of the Trustees
for the Year Ended 31 March 2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Citizens Advice Mole Valley for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).


Company law requires the trustees 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 the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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 on30/11/2023..... 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 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland, which is one of the listed bodies.

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.

Pat Casey

Mr Patrick Casey

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

Date: *5/12/2023*

Citizens Advice Mole Valley

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	17,930	-	17,930	18,557
Charitable activities					
General Advice	5	121,533	-	121,533	125,149
Clarion Housing (formerly Circle Housing)		-	-	-	3,000
Sutton and East Surrey Water		-	25,876	25,876	25,584
Big Lottery Fund		-	35,630	35,630	45,570
UC H2C phone & webchat		-	-	-	66,010
MaPs		-	-	-	1,281
Surrey County Council		-	55,000	55,000	-
Investment income	4	1,858	-	1,858	291
Total		<u>141,321</u>	<u>116,506</u>	<u>257,827</u>	<u>285,442</u>
EXPENDITURE ON					
Raising funds		-	(1)	(1)	-
Charitable activities					
General Advice	6	147,465	-	147,465	161,326
Mole Valley CAB Outreach (Big Lottery Fund)		-	35,631	35,631	45,571
Clarion Housing (formerly Circle Housing)		-	-	-	3,000
Sutton and East Surrey Water		-	25,876	25,876	25,585
UC H2C phone & webchat		-	-	-	66,010
MaPs		-	-	-	1,281
Surrey County Council		-	55,000	55,000	-
Total		<u>147,465</u>	<u>116,506</u>	<u>263,971</u>	<u>302,773</u>
NET INCOME/(EXPENDITURE)		(6,144)	-	(6,144)	(17,331)
RECONCILIATION OF FUNDS					
Total funds brought forward		184,021	-	184,021	201,352
TOTAL FUNDS CARRIED FORWARD		<u><u>177,877</u></u>	<u><u>-</u></u>	<u><u>177,877</u></u>	<u><u>184,021</u></u>

The notes form part of these financial statements

Citizens Advice Mole Valley

**Balance Sheet
31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	12	4,250	-	4,250	4,250
Cash at bank and in hand		183,897	65,000	248,897	249,078
		<u>188,147</u>	<u>65,000</u>	<u>253,147</u>	<u>253,328</u>
CREDITORS					
Amounts falling due within one year	13	(10,270)	(65,000)	(75,270)	(69,307)
		<u>177,877</u>	<u>-</u>	<u>177,877</u>	<u>184,021</u>
NET CURRENT ASSETS					
		<u>177,877</u>	<u>-</u>	<u>177,877</u>	<u>184,021</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>177,877</u>	<u>-</u>	<u>177,877</u>	<u>184,021</u>
NET ASSETS					
		<u>177,877</u>	<u>-</u>	<u>177,877</u>	<u>184,021</u>
FUNDS					
	15				
Unrestricted funds:					
General fund				76,377	82,521
Designated Fund				101,500	101,500
				<u>177,877</u>	<u>184,021</u>
TOTAL FUNDS					
				<u>177,877</u>	<u>184,021</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

Citizens Advice Mole Valley

Balance Sheet - continued
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on

30/11/2023

and were signed on its behalf by:



Mr Steven Charles Phillips - Trustee



Mr Timothy Richard Prideaux - Trustee

Citizens Advice Mole Valley

Notes to the Financial Statements for the Year Ended 31 March 2023

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 2019)', 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.

Going concern

Other than reliance on core funding, as mentioned in the Trustees report, there are no material uncertainties about the Company's ability to continue. The trustees have not identified any significant material uncertainty which would cast doubt about the ability of the charity to continue as a going concern, subject to continuing receipt of the core grant, and adapting services to changes in funding.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions 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.

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. ACCOUNTING POLICIES - continued

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.

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 2026.

3. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Donations	17,930	-	17,930	16,472
Gift aid	-	-	-	2,085
	<u>17,930</u>	<u>-</u>	<u>17,930</u>	<u>18,557</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
Deposit account interest	1,858	-	1,858	291
	<u>1,858</u>	<u>-</u>	<u>1,858</u>	<u>291</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23 £	31.3.22 £
Grants	Activity		
	General Advice	121,533	125,149
Grants	Clarion Housing (formerly Circle Housing)	-	3,000
Grants	Sutton and East Surrey Water	25,876	25,584
Grants	Big Lottery Fund	35,630	45,570
Grants	UC H2C phone & webchat	-	66,010
Grants	MaPs	-	1,281
Grants	Surrey County Council	55,000	-
		<u>238,039</u>	<u>266,594</u>
Grants received, included in General Advice above, are as follows:			
		31.03.23 £	31.03.22 £
	Mole Valley District Council	120,000	120,000
	Other	1,533	5,149
	Total General Advice	<u>121,533</u>	<u>125,149</u>

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
General Advice	123,549	23,916	147,465
Mole Valley CAB Outreach (Big Lottery Fund)	19,568	16,063	35,631
Sutton and East Surrey Water	17,952	7,924	25,876
Surrey County Council	26,665	28,335	55,000
	<u>187,734</u>	<u>76,238</u>	<u>263,972</u>

7. SUPPORT COSTS

	Management £	Expenses cross charged £	Governance costs £	Totals £
General Advice	65,258	(50,342)	9,000	23,916
Mole Valley CAB Outreach (Big Lottery Fund)	956	15,107	-	16,063
Sutton and East Surrey Water	179	7,745	-	7,924
Surrey County Council	844	27,491	-	28,335
	<u>67,237</u>	<u>1</u>	<u>9,000</u>	<u>76,238</u>

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

Governance costs

	31.3.23 General Advice £	31.3.22 Total activities £
Insurance	3,285	3,575
Accountancy and Payroll	5,505	5,430
Legal fees	-	703
Management committee costs	150	25
Bank charges	60	75
	<u>9,000</u>	<u>9,808</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.23 £	31.3.22 £
Independent examiners fee	3,495	2,730
Accountancy and payroll services paid to the independent examiner	2,010	2,700
Rental lease payments	<u>17,000</u>	<u>17,000</u>

Citizens Advice Mole Valley

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. **TRUSTEES' REMUNERATION AND BENEFITS**

None of the trustees received any remuneration or benefits during either the current or the previous year.

Trustees' expenses

No trustees' expenses were paid to a trustee during the year to 31 March 2023

10. **STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	172,432	213,062
Social security costs	6,620	8,926
Other pension costs	2,476	3,122
	<u>181,528</u>	<u>225,110</u>

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

	31.3.23	31.3.22
Advisors (voluntary)	29	37
Administrative staff (voluntary)	3	4
Trustees (voluntary)	7	8
Staff (paid)	10	15
	<u>49</u>	<u>64</u>

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

Most individuals worked part time, the full time equivalent in 2022-23 was 12 staff (2021-22: 16 staff)

11. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021-22)**

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	18,557	-	18,557
Charitable activities			
General Advice	125,149	-	125,149
Clarion Housing (formerly Circle Housing)	-	3,000	3,000
Sutton and East Surrey Water	-	25,584	25,584
Big Lottery Fund	-	45,570	45,570
UC H2C phone & webchat	-	66,010	66,010
MaPs	-	1,281	1,281
Investment income	291	-	291
Total	<u>143,997</u>	<u>141,445</u>	<u>285,442</u>
EXPENDITURE ON			
Raising funds	2	(2)	-
Charitable activities			
General Advice	161,326	-	161,326

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021-22) - continued	Unrestricted funds £	Restricted funds £	Total funds £
Mole Valley CAB Outreach (Big Lottery Fund)	-	45,571	45,571
Clarion Housing (formerly Circle Housing)	-	3,000	3,000
Sutton and East Surrey Water	-	25,585	25,585
UC H2C phone & webchat	-	66,010	66,010
MaPs	-	1,281	1,281
Total	161,328	141,445	302,773
NET INCOME/(EXPENDITURE)	(17,331)	-	(17,331)
RECONCILIATION OF FUNDS			
Total funds brought forward	201,352	-	201,352
TOTAL FUNDS CARRIED FORWARD	184,021	-	184,021
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23 £	31.3.22 £
Prepayments and accrued income		4,250	4,250
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.23 £	31.3.22 £
Social security and other taxes		3,996	2,635
Other creditors		2,086	7,887
Accrued expenses		4,188	3,785
Grants received in advance		65,000	55,000
		75,270	69,307

A restricted grant of £50,000 was received in the year from Surrey County Council, to enable Citizens Advice Mole Valley to continue with the No One Left Behind initiative throughout 2023-24.

A restricted sub-grant of £15,000 was received in the year from Citizens Advice to enable Citizens Advice Mole Valley to deliver cost of living support throughout 2023-24.

Both these grants have been treated as grants received in advance.

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

14. LEASING AGREEMENTS

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

	31.3.23 £	31.3.22 £
Within one year	<u>17,000</u>	<u>17,000</u>

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	82,521	(6,144)	76,377
Designated Fund	101,500	-	101,500
	<u>184,021</u>	<u>(6,144)</u>	<u>177,877</u>
TOTAL FUNDS	<u>184,021</u>	<u>(6,144)</u>	<u>177,877</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,321	(147,465)	(6,144)
Restricted funds			
Mole Valley CAB Outreach (Big Lottery Fund)	35,630	(35,630)	-
Sutton and East Surrey Water	25,876	(25,876)	-
Surrey County Council	55,000	(55,000)	-
	<u>116,506</u>	<u>(116,506)</u>	<u>-</u>
TOTAL FUNDS	<u>257,827</u>	<u>(263,971)</u>	<u>(6,144)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	99,852	(17,331)	82,521
Designated Fund	101,500	-	101,500
	<u>201,352</u>	<u>(17,331)</u>	<u>184,021</u>
TOTAL FUNDS	<u>201,352</u>	<u>(17,331)</u>	<u>184,021</u>

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	143,997	(161,328)	(17,331)
Restricted funds			
Clarion Housing (formerly Circle Housing)	3,000	(3,000)	-
Mole Valley CAB Outreach (Big Lottery Fund)	45,570	(45,570)	-
Sutton and East Surrey Water	25,584	(25,584)	-
UC H2C phone & webchat	66,010	(66,010)	-
MaPs	1,281	(1,281)	-
	<u>141,445</u>	<u>(141,445)</u>	<u>-</u>
TOTAL FUNDS	<u>285,442</u>	<u>(302,773)</u>	<u>(17,331)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	99,852	(23,475)	76,377
Designated Fund	101,500	-	101,500
	<u>201,352</u>	<u>(23,475)</u>	<u>177,877</u>
TOTAL FUNDS	<u>201,352</u>	<u>(23,475)</u>	<u>177,877</u>

Citizens Advice Mole Valley

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	285,318	(308,793)	(23,475)
Restricted funds			
Clarion Housing (formerly Circle Housing)	3,000	(3,000)	-
Mole Valley CAB Outreach (Big Lottery Fund)	81,200	(81,200)	-
Sutton and East Surrey Water	51,460	(51,460)	-
UC H2C phone & webchat	66,010	(66,010)	-
MaPs	1,281	(1,281)	-
Surrey County Council	55,000	(55,000)	-
	<u>257,951</u>	<u>(257,951)</u>	<u>-</u>
TOTAL FUNDS	<u>543,269</u>	<u>(566,744)</u>	<u>(23,475)</u>

The grant donated by the National Lottery Community Fund provides for debt, welfare benefits and general casework as well as administrative support for the residents of Mole Valley.

The grant from SES Water funded an administrator for their water support scheme.

The grant from Surrey County Council funded outreach and casework for their No One Left Behind initiative.

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

16. CAPITAL COMMITMENTS

	31.3.23 £	31.3.22 £
Contracted but not provided for in the financial statements	<u>-</u>	<u>-</u>

17. RELATED PARTY DISCLOSURES

During the year Mr Alok Agarwal donated £13,000 (2022 - £12,500) of IT support services. In addition to this, computer services totalling £5,446 were supplied to Citizens Advice Mole Valley during the year by a company controlled by Mr Alok Agarwal.

Citizens Advice Mole Valley

Notes to the Financial Statements - continued for the Year Ended 31 March 2023

18. POST BALANCE SHEET EVENTS

Mole Valley District Council awarded a new grant for our core service for 2023-26, £120,000 annually. National Citizens Advice awarded a grant for all local Surrey Citizens Advice offices to trial a Surrey Adviceline, which commenced in November 2023.

19. 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

20. PUBLIC BENEFIT ENTITY

Citizens Advice Mole Valley is a public benefit entity.