



**CITIZENS ADVICE WOKING**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31<sup>ST</sup> MARCH 2024**

**COMPANY REGISTRATION NUMBER: 02638741**

**CHARITY REGISTRATION NUMBER: 1004585**

**BREWERS**

**CHARTERED ACCOUNTANTS**

**Bourne House, Queen Street, Gomshall, Surrey, GU5 9LY**

**CITIZENS ADVICE WORKING  
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**CITIZENS ADVICE WOKING**

**COMPANY INFORMATION**

**31<sup>ST</sup> MARCH 2024**

**COMPANY REGISTRATION NUMBER: 02638741**

**CHARITY REGISTRATION NUMBER: 1004585**

**TRUSTEE BOARD**

**Mr C Croker (Resigned September 2023)**  
**Mr L Oates (Vice Chair and Chair from 1<sup>st</sup> October 2023)**  
**Mr W Annandale (Vice Chair from 1<sup>st</sup> October 2023)**  
**Mr J Butler (Treasurer)**  
**Mrs A Smith**  
**Mrs L Kemeny**  
**Dr C Smith**  
**Ms S Hope (resigned 4<sup>th</sup> June 2024)**  
**Ms D Harlow**  
**Mrs Kawther Hashmi**

**CHIEF EXECUTIVE**

**Lorraine Buchanan**

**REGISTERED OFFICE**

**Provincial House, 26 Commercial Way, Woking Surrey, GU21 6EN**

**WEBSITE**

**[www.wokingcab.org](http://www.wokingcab.org)**

**INDEPENDENT EXAMINER**

**Andrew Skilton ACA**

**Brewers Chartered Accountants**

**Bourne House, Queen Street, Gomshall, Surrey, GU5 9LY**

**BANKERS**

**Lloyds Bank PLC**

**32 Commercial Way, Woking, Surrey, GU21 6EN**

Report of the Trustee Board  
For the Year Ended 31<sup>st</sup> March 2024

The Trustees, who are also Directors under Company Law, have pleasure in submitting their Annual Report for the year ended March 2024. The financial statements have been prepared in accordance with their accounting policies set out in the notes to the financial statements. They comply with Citizens Advice Woking (CAW) governing document, Charities Act 2011, Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with "FRS102", the Financial Reporting Standard applicable in the UK and Republic of Ireland.

## **CONSTITUTION**

CAW was founded in 1939 and was incorporated as a Company Limited by Guarantee in 1991. New Articles of Association were adopted in 2014 and updated in 2022 in accordance with National Citizens' Advice Model Articles. A Trustee Board including members elected at an Annual General Meeting or co-opted by the Trustee Board directs CAW. Representatives of staff and volunteers and Woking Borough Councillors are entitled to attend Board meetings as non-voting observers. The members of the Company consist of all Trustee Board Members. The liability of each member is limited to a maximum of £1 per member.

## **TRUSTEE BOARD**

The individuals who served as elected members of the Trustee Board during the financial year are listed on the prior page.

No member of the Trustee Board received any payment from CAW.

Jenny Sexton and Lesley Taylor served as Staff Representatives to the Trustee Board resigning in December 2023.

No Woking Borough Councillors were appointed as observers during the year.

## **PUBLIC BENEFIT**

The Trustees have had regard to the Charity Commission Guidance on public benefit.

## **OBJECTIVES**

The objectives as set out in the Articles of Association state "the Charity's objects are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress in particular, but without limitation, for the benefit of the community in Woking and surrounding areas."

These objectives are achieved by the delivery of the Citizens Advice service to provide free, independent, and confidential advice and information to the residents of Woking and anyone who works in the Borough to help with the problems they face. In addition, it looks to improve the policies and practices that affect peoples' lives.

## ACTIVITES

CAW's activities continue to be in line with its objectives. CAW works under the Local Performance and Quality Framework membership scheme of the national Citizens Advice organisation. It continues to meet the quality mark for the Advice Quality Standard in the areas of debt, housing, and welfare benefits.

CAW's main activity is to ensure members of the public can access an advice service at a time which is suitable to them and to then receive free, impartial, and confidential information and advice which helps them to move forward with whatever issue they are experiencing. There needs to be as many ways of access to CAW's service as possible and clients can contact us in person, by telephone, by email or by completing a form on our website. Information and advice can then be given to the clients in any or several of these ways, depending on the capability of the client.

Our town centre office was accessible five days a week and open to clients dropping in from 10am – 4pm. We have continued with our outreach sessions in Sheerwater and Byfleet with a team of volunteers on the rota to be available every week. We also continued another outreach service for the Ukrainian refugees that came to the UK after the war started in April 2022. We have 2 volunteers every week who attend the Lighthouse Community Hub to give information and advice to clients who have just arrived in the country and who continue to live in the Borough.

CAW has always delivered telephone information and advice, including being part of the national telephone helpline, Adviceline. For the first 8 months of 2023 -24, we worked in partnership with Citizens Advice Surrey Heath to deliver Adviceline, and a team of volunteers answered calls Monday – Friday. All Surrey local Citizens Advice offices worked in partnership to apply for funding from the national organisation to set up and run a County-wide Surrey Adviceline. The funding covered a paid role for 1 full time generalist adviser (GA) as well as a rota of 2 volunteers per session 5 days a week to man Adviceline. The Project took 3 months to set up, but by November 2023 we had employed a GA and a volunteer rota was established.

In addition to our core funding from Woking Borough Council (WBC), we were funded to deliver several Projects on its behalf. The Financial Capability Project had been delivered for many years and was to help those clients in financial difficulties with budgeting and financial literacy support.

For 12 months from January 2023, we were funded to provide a welfare benefit adviser to work with the Syrian and Afghan Refugees being supported by WBC under the Resettlement Scheme. We also received funding to attend the Ukrainian Hub and to continue to work with those clients who needed additional ongoing support.

Finally, WBC also contributed towards the cost of our Guildford County Court Help Desk, which is held bi-weekly. Our 2 advisers attend the Court to help those who are at risk of homelessness. They run a drop-in help desk as well as advocating on behalf of clients who have referred themselves prior to their Hearings. Our advisers work with clients before and after the Hearing to stabilise not only their housing situation but any other problem they may have, such as debt and the need for income maximisation.

We also received funding from Surrey County Council to continue delivering the No One Left Behind Project. The aim was to contact those harder to reach residents who find it difficult to engage and who often have several interconnected and complicated issues that have built up over time. Our 2 advisers are the main point of contact for clients and help mainly with income maximisation and debt problems. This was a Surrey-wide Project as each local

Citizens Advice office across the County was being funded to provide the same service in their Borough.

Our I Access Project entered its third year with our 2 GAs taking referrals directly from the key workers working with I Access, the Drug and Alcohol Service for Surrey. The aim of the Project is to help clients to resolve their issues, mainly welfare benefit, housing and debt issues, to help with their treatment pathway. Our advisers work remotely at the I Access Hubs in Chertsey, Guildford and Redhill.

Our Trussell Trust Project entered its second year. A GA is employed to attend the Foodbank sessions to support clients who have been issued foodbank vouchers. The aim of the Project is to reduce reliance on the Foodbank, although clients have a variety of issues that are all interconnected and are barriers to them reducing reliance on the Foodbank.

We continued to work with Healthwatch Surrey on a new Project following its decision to run the Telephone Information and Adviceline inhouse. This is a Data Insight Sharing Agreement about the trends and issues of health and social care experiences being seen across the County. A monthly report is submitted, and regular meetings are held with members of both the Healthwatch and CAW teams.

CAW spent a lot of time during the year administering the Household Support Fund on behalf of WBC. The Household Support Fund was available to help those in financial difficulties. It worked with WBC on the criteria and how the process would work. We ran an application process and assessed the eligibility of the clients. We distributed supermarket vouchers and made payments on to energy accounts.

Recruitment of paid staff continued throughout the year as well as the training of new volunteers to join the team. 11 volunteers started on the rota in the reception/admin role and 3 volunteers were trained to become assessors. Ongoing continuous professional development training for paid staff was held in house or they attended external sessions when appropriate.

CAW is part of the community and recognised as an organisation that can be trusted and to give the correct information and advice. It was invited to run sessions at the Surrey Heartlands Living Market Event, attended the Working for Woking day, and gave presentations to the Surrey Minds Staff Meeting, the Woking Rotary Club and the Welcome Church. It is also part of the Woking Mental Health Partners Group and the Woking Refugee Focus Group.

CAW also continued to administer the Wenceslas Fund on behalf of Woking Lions. Volunteers and paid staff make applications to the Fund on behalf of clients who need help with their energy costs. This is then assessed by management and if the client's application is successful then arrangements are made for a contribution towards energy costs to be paid.

CAW also administered successful applications to the John Beane Grant Fund. Applications were made by the CAW volunteers and paid staff for items of furniture, white goods, and school uniform, amongst other things. Items were purchased on behalf of the client when John Beane paid the money into CAW's bank account.

CAW also continued with its Research and Campaign work raising important issues both locally and nationally that impact on peoples' lives. The importance of being able to collect real time data had been demonstrated throughout the Pandemic, with the effects of all the new regulations and legislation being seen immediately. The data CAW gathers is used to

help research issues and influence decision makers by running campaigns to change these policies and practices that are seen to not be working.

Work to improve the reception area in the Provincial House office was also completed, which has not only improved the space for clients, but has made it easier to help more than one client at a time, as well as improving the working space for the receptionist/admin team.

Due to the decision by WBC to cut funding to CAW, our fundraising efforts increased enormously. A Crowdfunding campaign was organised, a Quiz Night and Music Event were held, and staff and volunteers took part in the London Legal Walk.

## **ACHIEVEMENTS AND PERFORMANCE**

CAW's main achievement was to continue delivering a service that helped 6025 clients, with 22,802 different issues during the year. An income gain of £2,805,955 was achieved for clients and debts of £198,591 were written off. The town centre office continued to be open 5 days a week and the 3 outreach sessions in Byfleet, Sheerwater and the Ukrainian Hub remained open, delivering a face-to-face service when so many other organisations have been forced to stop this service due to a lack of funding.

We have been able to recruit new volunteers and provide training courses to become assessors. Recruitment of paid staff has had its challenges, but we successfully recruited a new Advice Session Supervisor, new members of staff to the Trussell Trust and Court Desk Project, and to a new post for the Adviceline Project.

We continued to successfully deliver the Projects we had been delivering in 2022 – 23. Our Trussell Trust and I Access Projects are delivered solely by CAW and our Funders, the Trussell Trust and Surrey and Borders Partnership, have seen the benefit to their clients by being able to access a GA directly.

We delivered the No One Left Behind and Adviceline Projects jointly with the other 11 Surrey local Citizens Advice offices, working successfully in partnership to reach more residents across the County.

Our work on behalf of WBC to support the Refugee community in Woking increased during the year as the success of the Ukrainian Hub grew and more Refugees needed help with issues to help them settle in Woking. More Afghan families arrived in the Borough and needed help to resolve housing and welfare benefit issues. WBC renewed the funding to provide a welfare benefit adviser for the Syrian and Afghan refugees from January 2024 – December 2024.

The Guildford County Court Help Desk advisers prevented homelessness and when this was not possible due to the legal circumstances, advised clients on their options for housing, including supporting them to make homelessness applications. The work done pre and post Hearings increased income and went through the client's options to deal with debt.

Our relationship with Healthwatch continued with the delivery of a new Project to share insight and data about the health and social care sector that clients were experiencing. This has been used by Healthwatch Surrey to approach the Health Commissioners and other statutory bodies to make improvements to the system.

We were awarded funding by the national organisation of Citizens Advice to improve the delivery of our service and were able to train receptionists to take on more responsibility by completing emergency applications for charitable help. This successfully freed up time for the rest of the team to deal with other issues a client had.

Our Research and Campaign work throughout the year successfully raised awareness of local and national issues. Paid staff and volunteers raised 331 Evidence Forms. Housing and welfare benefit issues had the highest number of Evidence Forms raised, highlighting the difficulties in finding suitable, affordable housing, and the many problems clients have in navigating the welfare benefit system.

The last six months of the year were overshadowed by our attempts to convince WBC not to cut our core funding. Whilst continuing to deliver the service for the clients and our Funders, the Trustees, paid staff and volunteers were actively doing what they could to change the minds of Councillors and Officers.

We supplied as much information as possible in the form of a Business Case, attended meetings with Councillors and Officers, including appearing at the Overview and Scrutiny Committee, and invited the Deputy Leader of the Council to be the main speaker at the Annual General Meeting. There was increased activity on social media and in the local newspaper, several grant applications for core funding were submitted and our fundraising and requests for donations increased.

## **FINANCIAL REVIEW**

The Trustee Board confirms it has kept proper accounting records which fully shows CAW's financial position. The Trustee Board also acknowledges its responsibility for safeguarding CAW's assets and for taking all reasonable steps for the prevention of fraud and other irregularities.

The outcome for 2023/24 was as shown in the Accounts below. We received a total income of £469,697 (including the agreed amount of grant from WBC of £189k). The year-end surplus was £41k (compared to the previous year's deficit of £21,500) and we maintained healthy reserves of £250k.

Surrey County Council's funding for No One Left Behind was new restricted funding for 12 months from 1<sup>st</sup> April 2022 to end in March 2023. Due to the success of this Project, we were informed in December 2022 that funding of the same amount would be awarded to deliver the service in 2023 – 24.

In addition to the £10,000 funding from Woking Borough Council for the County Court Help Desk, a further £5,000 funding came from Guildford Borough Council. A donation of £3,000 was also received towards the work this Project was doing. We did not manage to secure any more funding during the year.

But we were able to secure new restricted funding Projects. Two Projects were on behalf of WBC. The first was for the extension of advice sessions at the Ukrainian Hub. Due to the success and continuing demand for CAW's services, further funding for 2023 – 24 was agreed in December 2022 with an increase of 40% to £14,400 to deliver the service for a further 12 months from 1<sup>st</sup> April 2023.

The second Project did not start until January 2023 and was to provide a welfare benefit adviser to support the Syrian and Afghan Refugees who are part of the Resettlement Programme. This was for 12 months until the end of December 2023. Income of 3 months was taken into the restricted funding total for 2022 – 23 and 9 for 2023 - 24.

The Trussell Trust Foodbank Project is a 3-year Service Level Agreement and began on 1<sup>st</sup> October 2022. For 2022 – 23 six months of the first year's restricted funding was taken into



income and six months went into 2023 – 24. The Year 2 funding will run from October 2023 to October 2024

The I-Access Project continued to be funded for 2023 – 24 for a further 12 months at the same level of funding as 2022 - 23.

CAW received £14,000 from Healthwatch Surrey to deliver the Data Insight Sharing Agreement which was a reduction of £1,000 on the previous year when it delivered the Telephone Information and Adviceline.

In January 2023 CAW was awarded £12,500 restricted funding from national Citizens Advice for the Improving Delivery Project. As work started on this immediately, 3 months of the funding was taken as income for 2022 – 23 and 9 months for 2023 – 24.

In April 2023, the Surrey local Citizens Advice offices jointly bid to national Citizens Advice for funding to set up a new Adviceline group. Each office received £39,000 towards the running of the Project, including the recruitment of a full-time member of staff. The funding was not awarded until August 2023 and therefore 8 months of the income was taken into 2023 -24.

We were also paid administration costs by WBC to deliver 2 rounds of the Household Support Fund of £13,000 during 2023 - 24.

United Byfleet Charity also increased their funding to £7,500 towards the running of the Byfleet Outreach Session.

Fundraising events plus donations from various sources raised £47,675 during the year, an increase of 53% on the previous year.

## **ONGOING ISSUES**

At the time of last year's annual report (November 2023) it was necessary to include the rider that given the uncertainty of receiving core funding from WBC for 2024/25 (following its issue of a s.114 Notice declaring effective "bankruptcy") and the usual uncertainties of receiving grants from other sources, CAW could not declare itself a going concern and might have to budget for closure by the end of June 2024.

WBC consulted on a proposal that our core grant be cut in its entirety. We responded with the case that our services play an important part in their performance of their statutory duties (particularly in relation to the provision of housing, the prevention of homelessness and issues around housing benefit and council tax support) and help protect the vulnerable (expenditure on which the s.114 Notice permits). We produced a business case that the impact of CAW's closure would result in a greater financial cost to the Council by having to provide the services we would no longer be delivering. Discussions were held with the relevant Council Members and Officers, but the Council concluded that providing core funding to CAW was discretionary expenditure which it was not permissible to make under the s.114 regime.

Unfortunately, CAW was unable to persuade WBC that, in setting its budget for 2024/25, it could continue to pay CAW core funding. This represents a cut of £189k in core unrestricted funding for 2024/25 compared to that given in 2023/24. However, CAW did secure funding from WBC to deliver some Projects. This was a combination of transition funding from the UK Shared Prosperity Fund to support our transformation (£30k), and £50k from its Hardship Fund, primarily to signpost people to advice and support if in difficulty because of the 10% Council Tax increase. In addition, extra money was forthcoming to support refugees in

Woking. WBC was able to continue to fund existing projects, including a contribution to the Guildford Court desk, and to carry forward the arrangements for the use of the premises at Provincial House at nominal rent and with the service charge borne by WBC. Funding for other projects from other sources was also confirmed.

Whilst all these amounts are restricted funds to be used for the purposes given, they enabled CAW to continue to employ the staff necessary to deliver a service. Together with the increase in fundraising activities, including a Crowdfunding campaign, and some cost-cutting, this enabled a balanced budget for 2024/25 to be set. This is enabling a service to be continued whilst making some adjustments to what can be provided.

Looking to the future, it is recognised that it is not possible to rely on all the 2024/25 project funding being available in 2025/26. The Board are actively exploring options to enable a service to the residents of Woking to be maintained going forward.

### **GOING CONCERN**

The Trustees are of the view that, at the time of writing this report, given our continued inability to receive core grant from Woking Borough Council and unknown future project income, CAW may not be a going concern.

The Board is exploring the options available to it to continue operating CAW's services. These include merger with another local CA, continuing to provide a slimmed-down service within the resources likely to be forthcoming in the next financial year, and a managed closure transferring its projects and reserves to another LCA.

### **RISK**

The Trustee Board consider the risk to which CAW is exposed and has put in place systems to mitigate those risks. This includes holding professional indemnity insurance and employers' liability insurance. The level of cover is reviewed annually.

The Risk Register is reviewed every 2 months, and the major risk identified is the reduction of funding on current levels and the inability to find alternative funding.

There continues to be the same mistaken belief that CAW is a national charity funded by central government. CAW continues to work hard to make the public and potential funders aware it is a local charity competing for funding with other charities.

### **INDEPENDENT EXAMINER**

During the financial year Brewers Chartered Accountants has acted as CAW's Independent Examiner.

### **SMALL COMPANY EXEMPTION**

This Report is prepared in accordance with the Special Provisions of Part 15 Companies Act 2006



Laurence Oates  
On behalf of the Trustee Board  
Dated

# INDEPENDENT EXAMINER'S UNQUALIFIED REPORT

## CHARITABLE COMPANY

### Independent Examiner's Report to the Trustees of Citizens Advice Woking

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Citizens Advice Woking ('the charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

### Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

### Independent examiner's statement

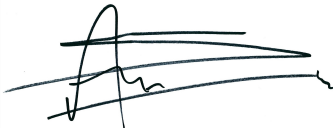
Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW [specify other appropriate body], which is one of the listed bodies.

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or

- the financial statements 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 draw your attention to the disclosure in the Trustees' Report and the Post Balance Sheet Events Note 18 which indicates there is material uncertainty relating to going concern following the issuing of a Section 114 Notice by Woking Borough Council. The council are consulting on a proposal for the grant to be cut in its entirety for 2024-2025. Whilst the trustees are responding that the services provided by Citizens Advice Woking are an important part in the council 's performance of its statutory duties and are permitted under the Section 114 Notice, at the time of signing these accounts, there is material uncertainty about the charitable company's ability to continue. The trustees, due to the uncertainty, have drawn up a contingency plan including as a last resort to close and believe there will be sufficient distributable reserves to fund these costs.



Andrew Skilton  
ICAEW  
Brewers Chartered Accountant  
Bourne House  
Queen Street  
Gomshall  
Surrey  
GU5 9LY

## CITIZENS ADVICE WOKING

**STATEMENT OF FINANCIAL ACTIVITIES**  
(Including the Income and Expenditure Account)  
For the year ended 31st March 2024

	Notes	General Funds £	Designated Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>INCOME FROM:</b>						
<b>Donations and legacies</b>		36,673	-	-	36,673	23,506
<b>Charitable Activities</b>						
Grant Woking Borough Council	1	189,000	-		189,000	189,000
Other grants				245,724	245,724	371,578
<b>Income from other trading activities</b>						
Income from fundraising activities		11,002	-	-	11,002	7,654
<b>Investment Income</b>	2	1,658	-	-	1,658	338
<b>Other income</b>		1,062	-	-	1,062	-
		<u>239,395</u>	<u>-</u>	<u>245,724</u>	<u>485,119</u>	<u>592,076</u>
<b>EXPENDITURE ON:</b>						
<b>Raising Funds</b>						
<b>Charitable Activities</b>						
Grants	3	-	-	56,125	56,125	197,569
Staff costs	4	165,388	-	243,240	408,628	380,550
Office and property costs	5	10,745	14,476	-	25,221	16,812
Sundry expenses	6	17,215	-	13,029	30,244	45,514
Other - return unspent funds	7	-	-	-	-	13,155
<b>TOTAL</b>		<u>193,348</u>	<u>14,476</u>	<u>312,393</u>	<u>520,218</u>	<u>653,600</u>
<b>NET EXPENDITURE</b>		46,047	(14,476)	(66,669)	(35,099)	61,524
<b>Transfers between Funds</b>	14	(4,560)	0	4560	-	-
<b>NET EXPENDITURE after transfers</b>		<u>41,487</u>	<u>(14,476)</u>	<u>(62,109)</u>	<u>(35,099)</u>	<u>61,524</u>
<b>FUNDS BROUGHT FORWARD AT 1st April 2023</b>	14 & 15	105,722	97,115	64,876	267,713	329,238
<b>FUNDS CARRIED FORWARD AT 31st March 2024</b>		<u>147,209</u>	<u>82,639</u>	<u>2,767</u>	<u>232,614</u>	<u>267,713</u>

## CITIZENS ADVICE WOKING

## BALANCE SHEET

At 31st March 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible fixed assets	9		-		-
CURRENT ASSETS					
Debtors	10	16,182		12,900	
Cash at bank and in hand		290,768		291,062	
		<u>306,950</u>		<u>303,962</u>	
CREDITORS : amount falling due within one year	11	74,336		36,249	
NET CURRENT ASSETS			232,614		267,713
NET ASSETS			<u>232,614</u>		<u>267,713</u>
FUNDS					
Unrestricted Funds					
General funds		147,209		105,722	
Designated funds	14	<u>82,639</u>		<u>97,115</u>	
			229,848		202,837
Restricted	15		2,767		64,876
TOTAL FUNDS			<u>232,614</u>		<u>267,713</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act.

The Trustees acknowledge their responsibility for:

1) Ensuring the company keeps accounting record which comply with Sections 386 and 387 of the Companies Act 2006; and

2) Preparing accounts which give a true and fair view of the affairs of the company as at the end of its financial year end and of its result in each financial year in accordance with Sections 394 and 395 and which otherwise

to the company.

These financial statements are prepared in accordance with Part 15 of the companies Act 2006 in relation to small companies.

The financial statements on pages 17 to 25 were approved by the Board on and signed on their behalf by:



L Oates  
Board member



J Butler  
Board member

Company number: 2638741  
Charity number : 1004585

## STATEMENT OF CASH FLOWS

For the year ended 31 March 2024

	2024	2023
<b>CASHFLOWS FROM OPERATING ACITIVITES</b>		
Profit/(Loss) for the year	(35,099)	(61,524)
Increase in debtors	(3,282)	(2,348)
Increase in creditors	38,087	23,040
<b>Change in cash and cash equivalents</b>	<u>(293)</u>	<u>(40,832)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	291,062	331,894
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>290,769</u></u>	<u><u>291,062</u></u>

**Notes to the Financial Statements**  
**Year to 31<sup>st</sup> March 2024**

**1. Accounting Policies****General**

The financial statements for the charity, which is a public benefit entity, have been prepared on the accruals basis under the historic cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Ireland (FRS102 2nd Edition effective January 2019 - 'Charities SORP' ), Companies Act 2006 and the Charity's Governing Document. Presentational currency is £ Sterling & rounding is to £s.

**Income**

Income comprises grants, donations and fundraising activities. Income is recognised on a receivable basis. Income is deferred where it relates to and agreement to provide services for a specific period and has been received in advance of that period. A grant of £189,000 (2022: 218,000) was received from Woking Borough Council.

**Donated services and facilities**

Woking Borough Council provides office free of charge from which the charity operates. No financial values have been attributed to the rent, service charges and rates donated as the trustees feel that the value cannot be reliably measured and quantified.

**Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that the settlement will be required and the amount of the obligation can be measured with reasonable certainty.

**Pension costs**

Defined contribution pension costs are allocated to unrestricted and restricted activities based on the allocation of staff time.

**Support costs**

10% of salary costs and 5% of office and sundry costs are deemed to relate to the management of the bureau. Governance costs comprise the Independent Examination Fee.

Certain office, sundry and salary costs have been allocated to restricted funds where provisions has been made for these costs to be funded from the grants.

**VAT**

Income and expenditure are VAT inclusive as the Charity's activities are outside the scope of VAT.

**Fixed Assets**

Fixed assets are stated at cost. Assets are capitalised when the cost of each item exceeds £1,000.

Depreciation is provided at rates calculated to write off assets over their expected lives.

**Depreciation policy**

Office equipment -33.3% Straight line

**Debtors**

Debtors are recognised at settlement amount.

**Creditors**

Creditors are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle can be measured reliably.

**Operating lease agreement**

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remain with the lessor are charged against income on a straight line basis over the period of the lease.

**Funds**

Unrestricted funds are available to spend on activities that further any purposes of the charity.

Designated Funds are unrestricted funds which have been set aside for a specific purpose.

Restricted Funds are funds which have been restricted in accordance with donor specification.

**GOING CONCERN**

The Board is exploring the options available to continue operating CAW's services, these include merger with another local CA, continuing to provide a slimmed-down services within the resources likely to be forthcoming in the next financial year, and a managed closure transferring its projects and reserves to another CA.



**CITIZENS ADVICE WOKING**

**Notes to the Financial Statements  
Year to 31<sup>st</sup> March 2024**

<b>2 Investment Income</b>	<b>2024</b>	<b>2023</b>
	£	£
Interest receivable	<u>1,658</u>	<u>338</u>
<b>3 Grants</b>	<b>2024</b>	<b>2023</b>
	£	£
Household Support Fund 1	-	548
Wenceslas fund	5,216	3,125
BEIS Funding	540	420
Guildford County Court	290	473
Household Support 2 & 3	-	183,797
Household Support 4	50,000	-
Trussell Trust Foodbank	-	924
United Byfleet Charity	79	-
John Beane	-	8,283
	<u>56,125</u>	<u>197,570</u>
<b>4 Staff Costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Salaries	361,331	338,393
Employers NI	23,528	20,380
Pensions	23,769	21,777
	<u>408,628</u>	<u>380,550</u>
Allocated as follows:		
Charitable activities	367,766	342,495
Support costs	40,863	38,055
	<u>408,628</u>	<u>380,550</u>
Average number of employees		
Management	2	2
Administration	1	1
Direct advice	10	10
Support staff	5	5
	<u>18</u>	<u>18</u>

Full time equivalent for 2024 totals 10 (2023 - 10).

No member of staff received remuneration in excess of £60,000.

No Board members or connected person received any remuneration or expenses in the year.

**CITIZENS ADVICE  
WOKING**

**Notes to the Financial Statements  
Year to 31<sup>st</sup> March 2024**

<b>5 Office and Property Costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Rents and insurance	1,524	1,339
Printing, postage and stationery	5,444	4,661
Telephone	1,137	1,860
Repairs	14,476	-
Support costs	2,640	414
	<u>25,221</u>	<u>8,274</u>

The value of the office premises provided rent free by Woking Borough Council is excluded from the Statement of Financial Activities in 2024 as the Trustees do not feel the beneficial value to the Charity can be reliably measured. The exclusion is on the basis that the market value does not represent the cost of alternative premises to operate from should the need arise.

<b>6 Sundry Expenses</b>	<b>2024</b>	<b>2023</b>
	£	£
Legal, professional & consultancy	3,733	772
Travelling expenses	573	1,094
Staff training	787	2,564
Computer expenses	10,500	20,307
Sundry expenses	979	15,137
Support costs	13,672	5,639
	<u>30,244</u>	<u>45,513</u>

<b>7 Other expenditure</b>	<b>2024</b>	<b>2023</b>
	£	£
Repayment of unspent Household Support	<u>-</u>	<u>13,155</u>

<b>8 Support Costs</b>	<b>2024</b>	<b>2023</b>
	£	£
Salaries and other employee costs	40,863	38,055
Office and property costs	2,640	414
Sundry expenses	13,672	5,639
	<u>57,175</u>	<u>44,108</u>

All support costs are allocated to charitable activities.

Support costs include Governance costs of Independent Examination £3,255 (2023 £3,540).

**Notes to the Financial Statements  
Year to 31<sup>st</sup> March 2024**

**9 Fixed Assets**

	<b>Office Equip</b>	<b>Office Equip</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
1 <sup>st</sup> April 2023	38,748	38,748
Additions	-	-
Disposals	-	-
31 <sup>st</sup> March 2024	<u>38,748</u>	<u>38,748</u>
<b>Depreciation</b>		
1 <sup>st</sup> April 2023	38,748	38,748
Charge for the year	-	-
On disposals	-	-
31 <sup>st</sup> March 2024	<u>38,748</u>	<u>38,748</u>
<b>Net book value at 31<sup>st</sup> March 2024</b>	<u>-</u>	<u>-</u>
<b>Net book value at 31<sup>st</sup> March 2023</b>	<u>-</u>	<u>-</u>

**10 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Debtors and prepaid expenses	<u>16,182</u>	<u>12,900</u>

**11 Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	<u>74,336</u>	<u>36,249</u>

**12 Related Party Transactions**

No donations were received from related parties.

**13 Independent Examiners Remuneration**

Independent Examiner's remuneration totalled £3,255 (2023 - £3,450).

**Notes to the Financial Statements  
Year to 31<sup>st</sup> March 2024**

**14 Designated Funds**

	Balance at 01/04/2023	Incoming	Outgoing	Transfers	Balance at 31/03/2024
	£	£	£	£	£
Guildford County Court Help Desk	40,653	-	-	(40,653)	0
Outreach	10,000	-	-	(10,000)	0
Property Maintenance	36,462	-	4,476	(31,986)	0
Office Improvements (post covid)	10,000	-	10,000	-	0
Partiger Trust	-	-	-	-	-
Designated Funds - General Reserve	-	-	-	82,639	82,639
	<u>97,115</u>	<u>-</u>	<u>14,476</u>	<u>-</u>	<u>82,639</u>

The designated funds from last year have been merged to a General Reserve at 31/3/24. The funds are held as a contingency fund given the uncertainties on funding for 25/26 and the risk of CAW having to close. This includes paying redundancy costs of up to £45k and other closure costs. The contingency fund also covers property maintenance costs at Provincial House.

**15 Restricted Funds**

	Balance at 01/04/2023	Income	Expenditure	Transfers	Balance at 31/03/2024
	£	£	£	£	£
4- Household Support	-	50,000	(50,000)	-	-
Household Support Administration	243	10,043	-	10,286	-
I-access Community Drug and Alcohol Service	3,060	50,726	(53,359)	-	-
MaPS Funding	424	-	-	424	-
BEIS Remote Working	1,154	-	(540)	-	-
Guildford County Court Help Desk	378	18,000	(31,778)	13,400	-
Surrey County Council Funding - No One Left Behind - 1	50,370	-	(49,778)	-	-
Surrey Crises	325	-	-	325	-
Wenceslas	2,476	4,500	(5,216)	-	1,760
Byfleet Outreach Centre Income	420	7,500	7,999	79	-
CitA Improving Delivery Project	2,500	12,500	15,662	662	-
Financial Capability Grant	-	11,500	(12,106)	606	-
Healthwatch Advice Line Grant	323	14,000	(15,509)	1,186	-
Trussell Trust Foodbank	-	23,800	(25,908)	2,108	-
Ukrainian Hub Income	844	12,833	(14,022)	345	-
WBC Refugee Support Income	-	10,838	(12,390)	1,552	-
Surrey Advice Line	-	19,484	(18,053)	1,431	-
John Beane	2,359	-	-	1,279	1,080
	<u>64,876</u>	<u>245,724</u>	<u>-</u>	<u>312,320</u>	<u>4,560</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,840</u>

**CITIZENS ADVICE  
WOKING**  
**Notes to the Financial Statements  
Year to 31<sup>st</sup> March 2024**

**15 Restricted Funds, continued**

**Household Support Fund** - On behalf of Woking Borough Council, Citizens Advice Woking distributed the Fund to eligible applicants in financial need and/or who had a disability or long-term health condition.

**Household Support Admin** - An amount paid to Citizens Advice Woking by Woking Borough Council to contribute towards the administration costs of distributing the fund.

**I Access Community Drug and Alcohol Service** - funding from Surrey & Borders NHS Trust to provide a Generalist Adviser to take direct referrals from key workers to support service users who are receiving treatment.

**MaPs Funding** - Funding provided to train a debt adviser.

**BEIS Funding IT resources** - Funding from national Citizens Advice to purchase hardware and software to contribute towards the cost of running a remote working service.

**Guildford Court Desk** - Funding from Woking Borough Council and Guildford Borough Council to help clients at risk of homelessness due to Possession Proceedings being issued.

**Surrey CC - No One Left Behind** - Funding from Surrey County Council to provide caseworkers to support vulnerable clients with debt, budgeting and welfare benefits advice.

**Surrey Crisis Fund** – To support clients to make applications for Grants from Surrey County Council's emergency funding pot.

**Wenceslas** – Provides Grants to eligible clients from a fund raised by Woking Lions to assist with fuel poverty and fuel debt.

**Byfleet Outreach** – Funding from United Byfleet Charities towards the cost of running an outreach service in Byfleet.

**CitA Improving Delivery Programme** – Funding from national Citizens Advice towards the cost of running the service.

**Financial Capability** – Funding from Woking Borough Council to contribute towards the cost of delivering financial capability and budgeting support to clients with debt.

**Healthwatch Telephone Advice line** – Funding from Healthwatch Surrey to provide, or signpost people to information about local health and care services and how to access the services by a Helpdesk which processes enquiries made by telephone, text, email or through the Healthwatch Surrey website.

**Trussell Trust Foodbank** – Funding from Trussell Trust to provide a Generalist Adviser at Foodbank sessions to give information and advice and to reduce the reliance on the Foodbank.

**Ukrainian Hub** – Funding from Woking Borough Council to provide Generalist Advisers to attend the outreach sessions to give

**WBC Refugee Support** – Funding from Woking Borough Council to provide a welfare benefit adviser to support the Syrian and Afghan refugees with welfare benefit issues.

**John Beane** - Grants for claimants in financial difficulty.

**CITIZENS ADVICE  
WOKING**

**Notes to the Financial Statements  
Year to 31<sup>st</sup> March 2024**

**16 Analysis of funds by net assets 2024**

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Net current assets	147,209	82,639	2,767	232,614
Net assets	<u>147,209</u>	<u>82,639</u>	<u>2,767</u>	<u>232,614</u>

**17 Analysis of funds by net assets 2023**

	<b>Unrestricted Funds £</b>	<b>Designated Funds</b>	<b>Restricted Funds £</b>	<b>Total £</b>
Net current assets	105,722	97,115	64,876	267,713
Net assets	<u>105,722</u>	<u>97,115</u>	<u>64,876</u>	<u>267,713</u>

**18 Post Balance Sheet Events - Going Concern**

The Board is exploring the options available to continue operating CAW's services. These include merger with another local CA, continuing to provide a slimmed-down service within the resources likely to be forthcoming in the next financial year, and a managed closure transferring its projects and reserves to another LCA.