

## **Better Barrow Community Project**

### **Annual Report 2022-2023**

#### Community Involvement

Wheelbarrow and Open Garden Event. The 11<sup>th</sup> Wheelbarrow Weekend was held as usual over the first two days of June and attracted over 70 entries together with 11 open gardens. Weather affected the second day but it was a very successful event nevertheless.

We also held a Plant Sale in the Market Place and raised over £300. The tombola stall at the Rotary Christmas Fair continues to be popular, raising £160.

#### Other Community Links

The John Harrison Prize was again awarded to two pupils at John Harrison School to enable each pupil and an adult to visit Greenwich to see the Harrison clocks.

#### Heritage

North Lincolnshire Museums held a 'pop up' exhibition about John Harrison at Baysgarth Museum to which Better Barrow loaned a number of books. The exhibition reproduced the display boards which we created for the 2014 celebration, now in Holy Trinity Church. Negotiations are in hand to secure the loan or gift of the statue maquette for North Lincs Museums.

#### Development of the village websites

Both the Better Barrow and Barrow-upon-Humber websites continue to be updated. More information about buildings of interest have been added and there are plans to add additional material which would include information about people and events.

There are also plans to add another information board about the local WW2 Fire brigades.

Trevor Millum

Chair, Better Barrow Community Project

**CITIZENS ADVICE THANET**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**FINANCIAL STATEMENTS AND TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Charity Number 1086799**

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**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 relating to small companies, and 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).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Registration Number**  
1086799

**Company Registration Number**  
04176324

**Registered Office**

Mill Lane House  
Mill Lane  
Margate  
Kent  
CT9 1LB

**Trustees/Directors**

Dr Geoff Lindley	
Mr Simon Farrer	Treasurer
Mrs Margaret Fairweather	(resigned 13.12.22)
Mrs Rebecca Kirkpatrick	(resigned 13.7.23)
Mrs Danielle Barnes	Chair
Mr Gerald Dineley	(resigned 1.4.22)
Mr Andrew Wallis	(resigned 13.12.22)
Mrs Sarah Ellis	(appointed 1.8.22)
Mrs Helen Mitchell	(appointed 2.8.22)
Mrs Sheila Ramdular	(appointed 13.12.22, resigned 28.3.23)
Ms Sharon Wilding	(appointed 26.5.23)

**Co-Opted Local Authority Representatives**

Cllr Jenny Matterface  
Cllr David Green

**Chief Officer and company secretary**

Mrs Angela Drew-Robinson

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Independent Examiner**

Mr S J Wren FCCA  
Accountancy Matters (Kent) Limited  
The Marlowe Innovation Centre  
Marlowe Way  
Ramsgate  
Kent  
CT12 6FA

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

Citizens Advice Thanet is a registered charity and a company limited by guarantee incorporated on 9 March 2001. It was established under a memorandum of association and is governed by its articles of association.

**Recruitment and appointment of trustee directors**

Trustees Board vacancies are advertised on the national Citizens Advice website and other appropriate media. Applicants for vacancies will be selected by a short listing and interview process which will be based on a published job description and person specification. This process will be carried out by a small group of Trustees especially appointed for this purpose. The Charity aims to have a balanced makeup which reflects the community the Service serves.

**Organisational structure**

Citizens Advice Thanet is governed by a Board of Trustees who meet at least quarterly. Day to day running of the Charity is supervised by the Chief Officer who reports to the Trustees on a quarterly basis. The Trustees and the Chief Executive are the Key Management Personnel as defined by the Charities SORP FRS102.

**Related parties**

Citizens Advice Thanet has membership of the national body now called Citizens Advice, which provides a framework for the standards of advice and casework managements as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board in order to fulfil its charitable objects and comply with the national membership requirements.

**Risk assessment**

The Charity has adopted a policy of regularly reviewing the risks to the operations of the Charity, to ensure that adequate steps are taken to mitigate such risks.

**OBJECTIVES AND ACTIVITIES****Objectives**

To deliver the Citizens Advice Service to the people of Thanet, ensuring as far as possible that we provide the advice people need for the problems they face and improve the policies and practices that effect peoples' lives. We will endeavour to provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities, whilst valuing diversity, promoting equality and challenging discrimination.

**Activities and achievements, performance and factors affecting achievement of objectives**

During this year we have gone from the aftermath of the Pandemic to a Cost-of-Living crisis. Surges in all basic living costs, food, energy and essential goods in general. In addition house prices and rents in the private rental market surged, meaning we were increasingly seeing no fault evictions and lack of affordable accommodation. This is not only affecting those on the lowest income but working households too. Our service has never been more needed.

New funding pots achieved enabled recruitment of much needed staff to enable the service to increase its capacity.

In August we recruited a part-time member of staff (21 hours pw), on a fixed term contract up to the end of March 2023, to train up as an Adviser and Session Supervisor. This was enabled by the funding given by Ramsgate Town Council. The impact of this meant that we have been able to open up the Ramsgate Office more frequently for face-to-face appointments and to restart a drop-in service for the local community.

Our Finance Officer/Help to Claim Adviser accepted redundancy in March 2022. They were then paid on a self-employed consultancy basis to assist with finances until July 2022. A need for some assistance with finances was identified. A Finance Assistant was recruited in August 2022 to assist with finances one day a week.

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Activities and achievements, performance and factors affecting achievement of objectives**

In September we recruited a part-time member of staff (21 hours pw) for the RISE funded project (Rough Sleeper Intervention Support and Empowerment.) This is a fixed one-year contract. This is mainly an outreach project, dealing with the most vulnerable in our community.

New volunteer trainee advisers recruited. Objective was to regrow our volunteer base previously decimated during the Pandemic period. Due to limits of capacity to train up a larger volume of Trainees, funding was sought from Kent Community Foundation to fund NW Kent Citizens Advice to train some of the new trainees remotely. This has helped us to further increase our volunteer base. Unfortunately, some of the trainees had to quit due to external events. However, it has helped in the interim period to provide extra training capacity.

North West Kent Citizens Advice took over our Debt contract with MAPs, this was due to resignation of a previous Debt Adviser at the end of the previous financial adviser. To ensure our community continued to be served regarding Debt matters NW Kent have provided Debt Advisers to specifically advise Thanet clients.

Thanet District Council invited us to participate in the distribution of the Household Support Fund. We were given in total £10,000 to distribute during February and March. This was for people not able to afford basic and essential items during the Cost of living crisis, we focussed on distributing vouchers for food and home essentials to keep warm. A total of 106 Thanet households were assisted by us.

The service is going from strength to strength, increased volunteer base and newly trained up staff have increased our capacity to give the advice.

A special thank you to an amazing group of dedicated volunteers that continue to give up their free time to provide their services to Citizens Advice Thanet and the local community. Thank you also to our paid staff for their hard work and diligence to ensure Citizens Advice Thanet continues on its upward trajectory.

**FINANCIAL REVIEW****Financial position**

The total income for the year was £144,773 a reduction from the previous year's income of £302,990. The reduction in funding is due to projects coming to an end. The service is working to rebuild the service following the loss of projects and the disruption caused to the service by the Covid-19 pandemic. Thanet District Council Continue to be a valued supporter of the work of Thanet Citizens Advice. Their funding agreement provides for the core services with additional funding provided for specific projects. Other significant funders during the year were Ramsgate Town Council and Kent Community Foundation.

The service continued to operate and has looked to rebuild and train volunteers and bid for project work. The total resources expended were £149,923. This was slightly higher than the income received, but necessary as part of the rebuilding process. The deficit was covered from operational resources.

Total funds held at the end of the financial year, 31 March 2023, were £173,320. This is made up of restricted funds of £12,306, designated funds of £52,098 and unrestricted funds of £108,916.

The service has been successful in securing project funding. This has enabled the budget for 2023/24 to forecast an in year surplus.

**Reserves Policy and going concern**

Citizens Advice Thanet operates on grant and project funding. Funding for core services is provided through grants by Thanet District Council. A 3 year agreement commencing from April 2022 is in place. The project funding that has been secured provides further security of funding over the coming year.

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Reserves Policy and going concern - cont'd**

The Directors consider that Citizens Advice Thanet is able to operate as a going concern over the next twelve months and to run its core services and projects that fit with the charitable objects.

The reserves policy has been prepared with reference to the Charity Commission's publication 'Charities and Reserves'. CC19, 2016.

The trustees believe that Citizens Advice Thanet should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and difficult financial circumstances.

In determining the level of reserves consideration will be given to:

- a) The risk of unforeseen emergency or other unexpected need for funds.
- b) Covering unforeseen day-to-day operational costs.
- c) Funds to provide time for trustees to take action if income falls below expectation.
- d) Planned commitments, or designations, that cannot be met by future income alone.
- e) The need to fund short-term deficits in a cash budget.

The trustees consider that an unrestricted reserve of between 3 and 6 months unrestricted expenditure is sufficient to meet the above requirements. Unrestricted reserves have increased during the year under review.

The trustees have two designated funds. One designated fund is in respect of the net book value of fixed assets which although form part of general funds, they cannot be utilised for future expenditure. The second designated fund is to cover the costs of closure of the charity should it be considered that is no longer a going concern. This would enable the charity to meet its financial commitments on closure.

**Investment policy and activities**

The current policy is to keep reserves in an interest-bearing account and for sufficient funds to be available should they be required in an emergency.

**PLANNING OUR FUTURE AND THE TASKS AHEAD**

To continue the growth of our Volunteer base, specifically advisers, but also help with IT, Web-site, Social Media, fundraising and Admin. We have a presence on the Kent Coastal Volunteering web-site, an umbrella organisation that serves as a hub for potential volunteers and various volunteering posts for local organisations and charities. We advertise on our local web-site. We are finding a flow of potential advisers communicating with us directly. We have many retired people moving to the area that are keen to serve the local community and fit the requirements of the role.

To restart phone advice.

New web-site.

One of our main challenges is to increase our Session Supervisor base. We are not able to substantially grow without Supervision being in place for advisers during appointments, look for funding opportunities to support this.

To seek more funding for project work and paid advisers. A bid has been put in to the National Lottery Reaching Communities Fund with this purpose.

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**PLANNING OUR FUTURE AND THE TASKS AHEAD - cont'd**

To seek funding to replace Computer equipment that is no longer efficient and fit for purpose.

Seek funding for redecoration of Ramsgate.

Thanet District Council and Ramsgate Town Council funding have continued and this has helped us to maintain our Core Service

To continue the growth of our service and reach into the community

**PUBLIC BENEFIT**

The trustees confirm that they have complied with their duty as prescribed by section 4 of the Charities Act 2006 to have due regard to the Charity Commission public benefit guidance.

Signed on behalf of the Board of Trustees by :

Danielle Barnes - Chairman

Date : 26 October 2023



**CITIZENS ADVICE THANET**

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I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 17.

**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 confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 386 of the 2006 Act other than any requirements 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 the 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.

**S J Wren FCCA  
Accountancy Matters (Kent) Limited  
Chartered Certified Accountants  
The Marlowe Innovation Centre  
Marlowe Way  
Ramsgate  
Kent  
CT12 6FA**

Date : 6 November 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating an Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>INCOME</b>					
Donations and grants	2	6,717	16,000	22,717	42,539
Charitable activities	3	118,514	3,258	121,772	260,451
Investment income	4	284	-	284	-
Fundraising income		-	-	-	-
<b>TOTAL INCOME</b>		<b>125,515</b>	<b>19,258</b>	<b>144,773</b>	<b>302,990</b>
<b>EXPENDITURE</b>					
Cost of raising funds	5	6,690	-	6,690	5,961
Charitable activities	5	116,323	26,910	143,233	247,100
<b>TOTAL EXPENDITURE</b>		<b>123,013</b>	<b>26,910</b>	<b>149,923</b>	<b>253,061</b>
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS</b>	6	<b>2,502</b>	<b>(7,652)</b>	<b>(5,150)</b>	<b>49,929</b>
Transfers between funds	12	6,887	(6,887)	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>9,389</b>	<b>(14,539)</b>	<b>(5,150)</b>	<b>49,929</b>
Balance as at 1 April 2022		151,625	26,845	178,470	128,541
<b>BALANCE AT 31 MARCH 2023</b>		<b>161,014</b>	<b>12,306</b>	<b>173,320</b>	<b>178,470</b>

**BALANCE SHEET  
AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	8	12,098	20,486
<b>CURRENT ASSETS</b>			
Debtors and prepayments	9	4,304	4,792
Cash at bank and in hand		<u>191,372</u>	<u>160,204</u>
		195,676	164,996
<b>CURRENT LIABILITIES</b>			
Creditors: amounts falling due within one year	10	<u>34,454</u>	<u>7,012</u>
		161,222	157,984
<b>NET ASSETS</b>	11	<u>173,320</u>	<u>178,470</u>
Represented by:			
<b>FUNDS OF THE CHARITY</b>			
Unrestricted general fund	12	108,916	91,139
Designated funds	12	52,098	60,486
Restricted funds	12	<u>12,306</u>	<u>26,845</u>
<b>TOTAL FUNDS</b>		<u>173,320</u>	<u>178,470</u>

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under s.477 Companies Act 2006 and no members have deposited a notice under s.476 requiring an audit.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Charities SORP FRS 102.

Approved and signed for issue by the trustees on 26 October 2023.

Danielle Barnes - Chairman

Simon Farrer - Treasurer

**Company registration number - 04176324**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1 ACCOUNTING POLICIES****a) Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland FRS 102 (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102 and the Companies Act 2006.

Citizens Advice Thanet meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**b) Preparation of the accounts on a going concern basis**

Citizens Advice Thanet operates on grant and project funding. Funding for core services is currently funded through grants by Thanet District Council. A 3-year funding agreement was put in place from April 2022. The success with bids for funding, the move to smaller premise in 2022 and the review of core costs all contribute to being able to produce a balanced budget.

The Directors consider that Citizens Advice Thanet is able to operate as a going concern for at least the twelve months from the date these accounts are formally approved. With the funding in place and sufficient reserves the service can continue to operate.

**c) Income**

Grants receivable - grants made to finance the activities of the Charity are credited to the statement of financial activities (SOFA) accounting in the period to which they relate.

Bank interest - bank interest is included in the income and expenditure account on receipt.

Other income - other income, including donations and gifts are included as they were received.

Gifts and intangible income - in addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the charity has been estimated and disclosed in the trustees' report.

Deferred income - grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected within deferred income on the balance sheet.

**d) Expenditure**

All expenditure is accounted for on an accruals basis and includes VAT where applicable. All expenditure directly related to the provision of the advisory services is included within the charitable expenditure. Other costs incurred have been allocated between activities for generating funds and governance as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent.

**e) Leases**

Rental costs are charged to the Statement of Financial Activities as incurred.

**f) Significant judgements and estimates**

No significant judgements or estimates have had to be made by the Trustees in preparing these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1 ACCOUNTING POLICIES**

**g) Depreciation of fixed assets**

Tangible fixed assets costing more than £1,000 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Leasehold improvements	Over the term of the lease
Computers, software and equipment	33% straight line
Furniture and equipment	25% straight line

**h) Fund accounting**

Unrestricted funds are grants, donations and other incoming resources receivable by the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds relates to income to be used for specific purposes as laid down by the donor.

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>2 DONATIONS AND GRANTS</b>				
Cit A - Softphones	-	-	-	750
Cit A - CPD	-	-	-	378
Thanet District Council - Relocation	-	-	-	30,000
Thanet District Council - Household Support	-	10,000	10,000	-
Kent Community Foundation	-	6,000	6,000	4,885
DWP - Kickstart Scheme	5,740	-	5,740	1,526
Donations	977	-	977	5,000
	<u>6,717</u>	<u>16,000</u>	<u>22,717</u>	<u>42,539</u>
<b>3 INCOME FROM CHARITABLE ACTIVITIES</b>				
Thanet District Council	96,914	-	96,914	94,000
Ramsgate Town Council	20,000	-	20,000	10,000
Cit A - Single Queue	-	-	-	10,000
Cit A - Money Advice Service	-	-	-	49,063
Cit A - DRO's	-	-	-	-
Cit A - Help to Claim	-	(11,677)	(11,677)	60,378
Thanet District Council - Rough Sleeper	-	14,935	14,935	-
Tunbridge Wells & District CA	1,600	-	1,600	-
Thanet District Council - Covid Winter Grant	-	-	-	3,200
Social Enterprise Kent CIC - Ageless Thanet	-	-	-	33,810
	<u>118,514</u>	<u>3,258</u>	<u>121,772</u>	<u>260,451</u>
<b>4 INVESTMENT INCOME</b>				
Bank interest receivable	284	-	284	-

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>5 EXPENDITURE</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total funds</b>	<b>2022 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs of raising funds :</b>				
Wages and salaries	6,690	-	6,690	5,961
Fundraising costs	-	-	-	-
	<u>6,690</u>	<u>-</u>	<u>6,690</u>	<u>5,961</u>
<b>Charitable activities</b>				
Wages and salaries	47,061	9,336	56,397	114,563
Subcontract labour	1,015	-	1,015	10,799
Travel and other staff and volunteer costs	2,398	201	2,599	1,936
Grants - Household support	-	9,000	9,000	-
Consultancy	-	-	-	4,050
Rent and room hire	11,040	-	11,040	24,082
Relocation costs	-	1,391	1,391	1,376
Light, heat and water	2,827	-	2,827	3,062
Property repairs and maintenance	3,475	-	3,475	2,848
Computer costs and IT support	4,203	610	4,813	2,093
Office equipment repairs	177	-	177	481
Insurance	3,784	-	3,784	5,380
Telephone	1,455	128	1,583	6,139
Publicity	105	-	105	126
Printing post and stationery	1,548	-	1,548	4,280
Training	98	6,185	6,283	575
CAB subscription costs	3,910	-	3,910	5,773
Books and publications	568	7	575	1,297
Sundries	72	-	72	96
Depreciation	8,388	-	8,388	5,630
Loss on disposal of fixed assets	-	-	-	-
<b>Support costs</b>				
Wages and salaries	17,588	-	17,588	42,660
Accountancy fees	1,296	-	1,296	1,476
Payroll costs	1,104	-	1,104	1,176
<b>Governance costs</b>				
Wages and salaries	2,676	-	2,676	5,667
Board and AGM meeting expenses	22	-	22	-
Legal and professional	13	52	65	35
Independent Examiner's fee	1,500	-	1,500	1,500
	<u>116,323</u>	<u>26,910</u>	<u>143,233</u>	<u>247,100</u>
<b>Total expenditure</b>	<u>123,013</u>	<u>26,910</u>	<u>149,923</u>	<u>253,061</u>
<b>6 NET INCOME</b>			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
This is stated after charging:				
Depreciation			8,388	5,630
Loss on disposal of fixed assets			-	-
Independent Examiner's remuneration : Management accounts			1,296	1,476
Payroll fees			1,104	1,176
Independent Examiners' fee			1,500	1,500

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7 INFORMATION REGARDING EMPLOYEES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	80,602	150,746
Social security costs	6,361	12,099
Pension contributions	1,388	2,855
Redundancy costs	-	7,151
Employment Allowance	(5,000)	(4,000)
	<u>83,351</u>	<u>168,851</u>

The average monthly head count was 4 staff (2022 - 7 staff).

The average number of employees based on full time equivalents analysed by function was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Advisory services	3	5
Management and administration	<u>1</u>	<u>1</u>
	<u>4</u>	<u>6</u>

No employee received remuneration of more than £60,000 during the year or the preceding year.

No trustees received remuneration, but one trustee was reimbursed expenses of £26 (2022 - £Nil) in their capacity as a trustee.

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £26,762 (2022 - £23,844)

**8 FIXED ASSETS**

	<b>Leasehold Imp'ments</b>	<b>Computer Equipment £</b>	<b>Fixtures &amp; fittings</b>	<b>Total £</b>
<b>Cost</b>				
As at 1 April 2022	54,969	57,208	15,435	127,612
Additions	-	-	-	-
Disposals	<u>-</u>	<u>(6,347)</u>	<u>(1,298)</u>	<u>(7,645)</u>
As at 31 March 2023	<u>54,969</u>	<u>50,861</u>	<u>14,137</u>	<u>119,967</u>
<b>Depreciation</b>				
As at 1 April 2022	38,716	56,180	12,230	107,126
Charge for the year	6,292	1,028	1,068	8,388
Disposals	<u>-</u>	<u>(6,347)</u>	<u>(1,298)</u>	<u>(7,645)</u>
As at 31 March 2023	<u>45,008</u>	<u>50,861</u>	<u>12,000</u>	<u>107,869</u>
<b>Net book value</b>				
As at 31 March 2023	<u>9,961</u>	<u>-</u>	<u>2,137</u>	<u>12,098</u>
As at 31 March 2022	<u>16,253</u>	<u>1,028</u>	<u>3,205</u>	<u>20,486</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

9 DEBTORS	2023 £	2022 £
Other debtors	-	-
Prepayments	4,304	4,098
Accrued income	-	694
	4,304	4,792

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023 £	2022 £		
Trade creditors	1,205	1,300		
Other creditors	305	462		
Taxation and social security	1,520	2,618		
Accruals	2,095	2,132		
Deferred income	29,329	500		
	34,454	7,012		
11 ANALYSIS OF NET ASSETS BETWEEN FUND				
	General funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	12,098	-	12,098
Current assets	143,370	40,000	12,306	195,676
Current liabilities	(34,454)	-	-	(34,454)
Net assets as at 31 March 2023	108,916	52,098	12,306	173,320
ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR				
	General funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	20,486	-	20,486
Current assets	77,665	40,000	26,845	164,996
Current liabilities	(7,012)	-	-	(7,012)
Net assets as at 31 March 2022	70,653	60,486	26,845	178,470



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>12 MOVEMENT IN FUNDS</b>	<b>As at 1 04 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>As at 31 03 2023 £</b>
Restricted funds					
TDC - Relocation	5,476	-	(1,986)	-	3,490
Cit A - Help to Claim	11,484	(11,677)	-	193	-
KCF - Staff training	4,885	-	(4,885)	-	-
Cit A - Single Queue	5,000	-	-	(5,000)	-
TDC - Rough Sleeper	-	14,935	(9,739)	(1,080)	4,116
TDC - Household Support	-	10,000	(9,000)	(1,000)	-
KCF - Volunteer training	-	6,000	(1,300)	-	4,700
Total restricted funds	26,845	19,258	(26,910)	(6,887)	12,306
Designated funds					
Fixed assets	20,486	-	-	(8,388)	12,098
Charity closure	40,000	-	-	-	40,000
Total designated funds	60,486	-	-	(8,388)	52,098
Unrestricted general funds	91,139	125,515	(123,013)	15,275	108,916
Total funds	178,470	144,773	(149,923)	-	173,320

**RESTRICTED FUNDS**

**Thanet District Council - Relocation**

In the previous year, £30,000 was awarded for the move and relocation costs. The new smaller office required a complete refit to make it 'fit for purpose'. Further remaining money was spent in 2022/23, and further amounts may be spent in 2023/24.

**Cit A - Help to Claim**

The balance of funds from last year, which was due to a Help to Claim Adviser resigning before the end of the contract. We were unable to recruit to fill this role and therefore we had to return the unspent funds to Cit A.

**KCF - Staff training**

A grant from Kent Community Foundation (Kent Strategic Recovery Fund) for 1:1 support training of Citizens Advice Thanet Staff. The funds have been paid directly to Social Enterprise Kent, as allocated trainer for upskilling new Chief Officer and Service Co-ordinator in matters of 'Good Grant Applications', Leadership, Management and Finance to assist with rebuild of Citizens Advice Thanet.

**Cit A - Single Queue**

Money allocated from Cit A to build up Adviceline. We were able to repurpose the money to extend beyond of the end of the financial year to cover the costs of employing the Service Co-ordinator an extra day a week to focus on the rebuild of the service. The transfer to unrestricted funds represents wage costs and office costs for the period from April 2022 to June 2022.

**TDC - Rough Sleeper RISE**

A grant from Thanet District Council to cover the cost of one part time adviser on 21 hours per week to work as a Citizens Advice with the RISE team. The balance of these funds will be used in 2023/24. The transfer to unrestricted funds represents a contribution towards office cost.

**TDC - Household Support**

A grant from Thanet District Council to administer the Household Support fund. This covered items such as food vouchers and vouchers for household essentials to people in need. The transfer to unrestricted funds, was an agreed contribution toward administration costs.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**RESTRICTED FUNDS - cont'd**

**KCF - Volunteer training**

A grant from Kent Community Foundation to fund training of volunteer advisers, which took place during 2022/23 and 2023/24.

**DESIGNATED FUNDS**

**Fixed assets**

A fund created by the Trustees and represents the net book value of the charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

**Charity closure**

A fund created by the Trustees and represents the estimated costs of the charity having to close due to a lack of funding.

**UNRESTRICTED GENERAL FUNDS**

This (Operational Reserve) provides funding for the service to continue for a period of time should funding be withdrawn. This allows the Directors to seek further alternative funding or to reorganise the service to meet the available funding.

**MOVEMENT IN FUNDS - PREVIOUS YEAR**

	As at 1 04 2021 £	Income £	Expenditure £	Transfers £	As at 31 03 2022 £
Restricted funds					
Money Advice Service	-	49,063	(42,795)	(6,268)	-
TDC - Relocation	-	30,000	(1,376)	(23,148)	5,476
Cit A - Help to Claim	39	60,378	(38,283)	(10,650)	11,484
Ageless Thanet	12,190	33,810	(27,552)	(18,448)	-
Kent Community Foundation	-	4,885	-	-	4,885
Cit A - Computers	-	10,000	-	(5,000)	5,000
Total restricted funds	12,229	188,136	(110,006)	(63,514)	26,845
Designated funds					
Fixed assets	2,968	-	-	17,518	20,486
Relocation	50,000	-	-	(50,000)	-
Charity closure	40,000	-	-	-	40,000
Total designated funds	92,968	-	-	(32,482)	60,486
Unrestricted general funds	23,344	114,854	(143,055)	95,996	91,139
Total funds	128,541	302,990	(253,061)	-	178,470

**RESTRICTED FUNDS - PREVIOUS YEAR**

**Money Advice Service**

This contract is to provide second tier money advice support to the people of Thanet, which will assist in all debt casework, including Bankruptcy, Insolvency and Debt Relief Orders (DRO's). The contract terminated earlier, due to resignation of the Debt Caseworker on 23 February, 2022. From the 1 March 2022, NW Kent Citizens Advice took over the contract to provide Debt Casework for the people of Thanet until the contract ends in January, 2023. The transfer to unrestricted funds represents a contribution towards the charity's office costs.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**RESTRICTED FUNDS - PREVIOUS YEAR - cont'd****Thanet District Council - Relocation**

£30,000 was awarded for the move and relocation costs. The new smaller office required a complete refit to make it 'fit for purpose'. Further remaining money to be spent in 2022/23 on completing other works, such as reflective window films to lessen effects of office overheating plus other works to make the office a comfortable environment to work and see clients in. Completing IT works due to removal of IT to a new location. The transfer to unrestricted funds represents capital expenditure which has been shown within leasehold improvements and fixtures and fittings.

**Cit A - Help to Claim**

Funding was received from the DWP (via Cit A) to assist clients on their journey to claim Universal Credit, including technical support to complete their claim on line and assist them through the process until they receive their first payment. The transfer to unrestricted funds represents a contribution towards the charity's office costs.

**Ageless Thanet**

Citizens Advice was leading on the Planning for Later Life stream up until the end of December, 2021. Initially a 5 year National Lottery funded project, starting in June 2015, it's success resulted in a further 18 months of funding. The transfer to unrestricted funds represents a contribution towards the charity's office costs.

**Kent Community Foundation - staff training**

Kent Strategic Recovery Fund for 1:1 support training of Citizens Advice Thanet Staff. To be paid directly to Social Enterprise Kent, as allocated trainer for upskilling new Chief Officer and Service Co-ordinator in matters of 'Good Grant Applications', Leadership, Management and Finance to assist with rebuild of Citizens Advice Thanet.

**Cit A - Single Queue**

Money allocated from Cit A to build up Adviceline. We were able to repurpose the money to extend beyond of the end of the financial year to cover the costs of employing the Service Co-ordinator an extra day a week to focus on the rebuild of the service. The transfer to unrestricted funds represents wage costs and office costs for the period from January 2022 to March 2022.

**DESIGNATED FUNDS - PREVIOUS YEAR****Fixed assets**

A fund created by the Trustees and represents the net book value of the charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

**Relocation**

The Trustees had created a designated fund in respect of costs associated with the relocation of the Margate Office. However, costs were lower than expected and these were funded by Thanet District Council, and therefore the balance of this designated fund has been transferred to unrestricted general funds.

**Charity closure**

A fund created by the Trustees and represents the estimated costs of the charity having to close due to a lack of funding.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**13 FINANCIAL COMMITMENTS**

At 31 March 2023 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
within one year	5,367	9,903
within two to five years		5,367
after five years	-	-
	<u>5,367</u>	<u>15,270</u>

**14 OTHER FINANCIAL COMMITMENTS**

During the year ended 31 March 2022, the charity moved its offices in Margate and incurred expenditure of £18,875 which has been shown as Leasehold Improvements on the balance sheet and depreciated over the lease term. When the charity vacates the property it will be required to put the office back to their original state. The cost of this work cannot be accurately quantified and therefore has not been recognised as a commitment on the balance sheet.

**15 MEMBERS LIABILITY**

The company is a company limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required, not exceeding £1, to the Charity's assets if it should be wound up while they are a member or within one year after they ceased to be a member, for the costs of winding up and for the adjustment of the rights of persons who have contributed to the Charity's assets.

**16 CORPORATION TAXATION**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**17 RELATED PARTY TRANSACTIONS**

The charity did not undertake any transactions with related parties that require disclosure.

**CITIZENS ADVICE THANET**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**FINANCIAL STATEMENTS AND TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Charity Number 1086799**

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**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees have pleasure in presenting their report and the unaudited financial statements for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006 relating to small companies, and 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).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Registration Number**  
1086799

**Company Registration Number**  
04176324

**Registered Office**

Mill Lane House  
Mill Lane  
Margate  
Kent  
CT9 1LB

**Trustees/Directors**

Dr Geoff Lindley	
Mr Simon Farrer	Treasurer
Mrs Margaret Fairweather	(resigned 13.12.22)
Mrs Rebecca Kirkpatrick	(resigned 13.7.23)
Mrs Danielle Barnes	Chair
Mr Gerald Dineley	(resigned 1.4.22)
Mr Andrew Wallis	(resigned 13.12.22)
Mrs Sarah Ellis	(appointed 1.8.22)
Mrs Helen Mitchell	(appointed 2.8.22)
Mrs Sheila Ramdular	(appointed 13.12.22, resigned 28.3.23)
Ms Sharon Wilding	(appointed 26.5.23)

**Co-Opted Local Authority Representatives**

Cllr Jenny Matterface  
Cllr David Green

**Chief Officer and company secretary**

Mrs Angela Drew-Robinson

**Bankers**

CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**Independent Examiner**

Mr S J Wren FCCA  
Accountancy Matters (Kent) Limited  
The Marlowe Innovation Centre  
Marlowe Way  
Ramsgate  
Kent  
CT12 6FA

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

Citizens Advice Thanet is a registered charity and a company limited by guarantee incorporated on 9 March 2001. It was established under a memorandum of association and is governed by its articles of association.

**Recruitment and appointment of trustee directors**

Trustees Board vacancies are advertised on the national Citizens Advice website and other appropriate media. Applicants for vacancies will be selected by a short listing and interview process which will be based on a published job description and person specification. This process will be carried out by a small group of Trustees especially appointed for this purpose. The Charity aims to have a balanced makeup which reflects the community the Service serves.

**Organisational structure**

Citizens Advice Thanet is governed by a Board of Trustees who meet at least quarterly. Day to day running of the Charity is supervised by the Chief Officer who reports to the Trustees on a quarterly basis. The Trustees and the Chief Executive are the Key Management Personnel as defined by the Charities SORP FRS102.

**Related parties**

Citizens Advice Thanet has membership of the national body now called Citizens Advice, which provides a framework for the standards of advice and casework managements as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board in order to fulfil its charitable objects and comply with the national membership requirements.

**Risk assessment**

The Charity has adopted a policy of regularly reviewing the risks to the operations of the Charity, to ensure that adequate steps are taken to mitigate such risks.

**OBJECTIVES AND ACTIVITIES****Objectives**

To deliver the Citizens Advice Service to the people of Thanet, ensuring as far as possible that we provide the advice people need for the problems they face and improve the policies and practices that effect peoples' lives. We will endeavour to provide free, independent, confidential and impartial advice to everyone on their rights and responsibilities, whilst valuing diversity, promoting equality and challenging discrimination.

**Activities and achievements, performance and factors affecting achievement of objectives**

During this year we have gone from the aftermath of the Pandemic to a Cost-of-Living crisis. Surges in all basic living costs, food, energy and essential goods in general. In addition house prices and rents in the private rental market surged, meaning we were increasingly seeing no fault evictions and lack of affordable accommodation. This is not only affecting those on the lowest income but working households too. Our service has never been more needed.

New funding pots achieved enabled recruitment of much needed staff to enable the service to increase its capacity.

In August we recruited a part-time member of staff (21 hours pw), on a fixed term contract up to the end of March 2023, to train up as an Adviser and Session Supervisor. This was enabled by the funding given by Ramsgate Town Council. The impact of this meant that we have been able to open up the Ramsgate Office more frequently for face-to-face appointments and to restart a drop-in service for the local community.

Our Finance Officer/Help to Claim Adviser accepted redundancy in March 2022. They were then paid on a self-employed consultancy basis to assist with finances until July 2022. A need for some assistance with finances was identified. A Finance Assistant was recruited in August 2022 to assist with finances one day a week.



**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Activities and achievements, performance and factors affecting achievement of objectives**

In September we recruited a part-time member of staff (21 hours pw) for the RISE funded project (Rough Sleeper Intervention Support and Empowerment.) This is a fixed one-year contract. This is mainly an outreach project, dealing with the most vulnerable in our community.

New volunteer trainee advisers recruited. Objective was to regrow our volunteer base previously decimated during the Pandemic period. Due to limits of capacity to train up a larger volume of Trainees, funding was sought from Kent Community Foundation to fund NW Kent Citizens Advice to train some of the new trainees remotely. This has helped us to further increase our volunteer base. Unfortunately, some of the trainees had to quit due to external events. However, it has helped in the interim period to provide extra training capacity.

North West Kent Citizens Advice took over our Debt contract with MAPs, this was due to resignation of a previous Debt Adviser at the end of the previous financial adviser. To ensure our community continued to be served regarding Debt matters NW Kent have provided Debt Advisers to specifically advise Thanet clients.

Thanet District Council invited us to participate in the distribution of the Household Support Fund. We were given in total £10,000 to distribute during February and March. This was for people not able to afford basic and essential items during the Cost of living crisis, we focussed on distributing vouchers for food and home essentials to keep warm. A total of 106 Thanet households were assisted by us.

The service is going from strength to strength, increased volunteer base and newly trained up staff have increased our capacity to give the advice.

A special thank you to an amazing group of dedicated volunteers that continue to give up their free time to provide their services to Citizens Advice Thanet and the local community. Thank you also to our paid staff for their hard work and diligence to ensure Citizens Advice Thanet continues on its upward trajectory.

**FINANCIAL REVIEW****Financial position**

The total income for the year was £144,773 a reduction from the previous year's income of £302,990. The reduction in funding is due to projects coming to an end. The service is working to rebuild the service following the loss of projects and the disruption caused to the service by the Covid-19 pandemic. Thanet District Council Continue to be a valued supporter of the work of Thanet Citizens Advice. Their funding agreement provides for the core services with additional funding provided for specific projects. Other significant funders during the year were Ramsgate Town Council and Kent Community Foundation.

The service continued to operate and has looked to rebuild and train volunteers and bid for project work. The total resources expended were £149,923. This was slightly higher than the income received, but necessary as part of the rebuilding process. The deficit was covered from operational resources.

Total funds held at the end of the financial year, 31 March 2023, were £173,320. This is made up of restricted funds of £12,306, designated funds of £52,098 and unrestricted funds of £108,916.

The service has been successful in securing project funding. This has enabled the budget for 2023/24 to forecast an in year surplus.

**Reserves Policy and going concern**

Citizens Advice Thanet operates on grant and project funding. Funding for core services is provided through grants by Thanet District Council. A 3 year agreement commencing from April 2022 is in place. The project funding that has been secured provides further security of funding over the coming year.

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**Reserves Policy and going concern - cont'd**

The Directors consider that Citizens Advice Thanet is able to operate as a going concern over the next twelve months and to run its core services and projects that fit with the charitable objects.

The reserves policy has been prepared with reference to the Charity Commission's publication 'Charities and Reserves'. CC19, 2016.

The trustees believe that Citizens Advice Thanet should hold financial reserves in order to ensure that the charity can continue to operate and meet the needs of clients in the event of unforeseen and difficult financial circumstances.

In determining the level of reserves consideration will be given to:

- a) The risk of unforeseen emergency or other unexpected need for funds.
- b) Covering unforeseen day-to-day operational costs.
- c) Funds to provide time for trustees to take action if income falls below expectation.
- d) Planned commitments, or designations, that cannot be met by future income alone.
- e) The need to fund short-term deficits in a cash budget.

The trustees consider that an unrestricted reserve of between 3 and 6 months unrestricted expenditure is sufficient to meet the above requirements. Unrestricted reserves have increased during the year under review.

The trustees have two designated funds. One designated fund is in respect of the net book value of fixed assets which although form part of general funds, they cannot be utilised for future expenditure. The second designated fund is to cover the costs of closure of the charity should it be considered that is no longer a going concern. This would enable the charity to meet its financial commitments on closure.

**Investment policy and activities**

The current policy is to keep reserves in an interest-bearing account and for sufficient funds to be available should they be required in an emergency.

**PLANNING OUR FUTURE AND THE TASKS AHEAD**

To continue the growth of our Volunteer base, specifically advisers, but also help with IT, Web-site, Social Media, fundraising and Admin. We have a presence on the Kent Coastal Volunteering web-site, an umbrella organisation that serves as a hub for potential volunteers and various volunteering posts for local organisations and charities. We advertise on our local web-site. We are finding a flow of potential advisers communicating with us directly. We have many retired people moving to the area that are keen to serve the local community and fit the requirements of the role.

To restart phone advice.

New web-site.

One of our main challenges is to increase our Session Supervisor base. We are not able to substantially grow without Supervision being in place for advisers during appointments, look for funding opportunities to support this.

To seek more funding for project work and paid advisers. A bid has been put in to the National Lottery Reaching Communities Fund with this purpose.

**TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

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**PLANNING OUR FUTURE AND THE TASKS AHEAD - cont'd**

To seek funding to replace Computer equipment that is no longer efficient and fit for purpose.

Seek funding for redecoration of Ramsgate.

Thanet District Council and Ramsgate Town Council funding have continued and this has helped us to maintain our Core Service

To continue the growth of our service and reach into the community

**PUBLIC BENEFIT**

The trustees confirm that they have complied with their duty as prescribed by section 4 of the Charities Act 2006 to have due regard to the Charity Commission public benefit guidance.

Signed on behalf of the Board of Trustees by :

Danielle Barnes - Chairman

Date : 26 October 2023

**CITIZENS ADVICE THANET**

---

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 17.

**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 confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 386 of the 2006 Act other than any requirements 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 the 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.

**S J Wren FCCA  
Accountancy Matters (Kent) Limited  
Chartered Certified Accountants  
The Marlowe Innovation Centre  
Marlowe Way  
Ramsgate  
Kent  
CT12 6FA**

Date : 6 November 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating an Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>INCOME</b>					
Donations and grants	2	6,717	16,000	22,717	42,539
Charitable activities	3	118,514	3,258	121,772	260,451
Investment income	4	284	-	284	-
Fundraising income		-	-	-	-
<b>TOTAL INCOME</b>		<b>125,515</b>	<b>19,258</b>	<b>144,773</b>	<b>302,990</b>
<b>EXPENDITURE</b>					
Cost of raising funds	5	6,690	-	6,690	5,961
Charitable activities	5	116,323	26,910	143,233	247,100
<b>TOTAL EXPENDITURE</b>		<b>123,013</b>	<b>26,910</b>	<b>149,923</b>	<b>253,061</b>
<b>NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS</b>	6	<b>2,502</b>	<b>(7,652)</b>	<b>(5,150)</b>	<b>49,929</b>
Transfers between funds	12	6,887	(6,887)	-	-
<b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>		<b>9,389</b>	<b>(14,539)</b>	<b>(5,150)</b>	<b>49,929</b>
Balance as at 1 April 2022		151,625	26,845	178,470	128,541
<b>BALANCE AT 31 MARCH 2023</b>		<b>161,014</b>	<b>12,306</b>	<b>173,320</b>	<b>178,470</b>

**BALANCE SHEET  
AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	8	12,098	20,486
<b>CURRENT ASSETS</b>			
Debtors and prepayments	9	4,304	4,792
Cash at bank and in hand		<u>191,372</u>	<u>160,204</u>
		195,676	164,996
<b>CURRENT LIABILITIES</b>			
Creditors: amounts falling due within one year	10	<u>34,454</u>	<u>7,012</u>
		161,222	157,984
<b>NET ASSETS</b>	11	<u>173,320</u>	<u>178,470</u>
Represented by:			
<b>FUNDS OF THE CHARITY</b>			
Unrestricted general fund	12	108,916	91,139
Designated funds	12	52,098	60,486
Restricted funds	12	<u>12,306</u>	<u>26,845</u>
<b>TOTAL FUNDS</b>		<u>173,320</u>	<u>178,470</u>

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under s.477 Companies Act 2006 and no members have deposited a notice under s.476 requiring an audit.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Charities SORP FRS 102.

Approved and signed for issue by the trustees on 26 October 2023.

Danielle Barnes - Chairman

Simon Farrer - Treasurer

**Company registration number - 04176324**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**1 ACCOUNTING POLICIES****a) Basis of accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland FRS 102 (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102 and the Companies Act 2006.

Citizens Advice Thanet meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

**b) Preparation of the accounts on a going concern basis**

Citizens Advice Thanet operates on grant and project funding. Funding for core services is currently funded through grants by Thanet District Council. A 3-year funding agreement was put in place from April 2022. The success with bids for funding, the move to smaller premise in 2022 and the review of core costs all contribute to being able to produce a balanced budget.

The Directors consider that Citizens Advice Thanet is able to operate as a going concern for at least the twelve months from the date these accounts are formally approved. With the funding in place and sufficient reserves the service can continue to operate.

**c) Income**

Grants receivable - grants made to finance the activities of the Charity are credited to the statement of financial activities (SOFA) accounting in the period to which they relate.

Bank interest - bank interest is included in the income and expenditure account on receipt.

Other income - other income, including donations and gifts are included as they were received.

Gifts and intangible income - in addition to the above, the charity also receives help and support in the form of voluntary assistance in advising the public. This help and support is not included in the financial statements. However, its value to the charity has been estimated and disclosed in the trustees' report.

Deferred income - grants received in advance of the period in which the funder requires the expenditure to be applied will be reflected within deferred income on the balance sheet.

**d) Expenditure**

All expenditure is accounted for on an accruals basis and includes VAT where applicable. All expenditure directly related to the provision of the advisory services is included within the charitable expenditure. Other costs incurred have been allocated between activities for generating funds and governance as appropriate. Where such costs relate to more than one functional cost category they have been split on an estimate of time spent.

**e) Leases**

Rental costs are charged to the Statement of Financial Activities as incurred.

**f) Significant judgements and estimates**

No significant judgements or estimates have had to be made by the Trustees in preparing these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**1 ACCOUNTING POLICIES**

**g) Depreciation of fixed assets**

Tangible fixed assets costing more than £1,000 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Leasehold improvements	Over the term of the lease
Computers, software and equipment	33% straight line
Furniture and equipment	25% straight line

**h) Fund accounting**

Unrestricted funds are grants, donations and other incoming resources receivable by the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds relates to income to be used for specific purposes as laid down by the donor.

	Unrestricted funds	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
<b>2 DONATIONS AND GRANTS</b>				
Cit A - Softphones	-	-	-	750
Cit A - CPD	-	-	-	378
Thanet District Council - Relocation	-	-	-	30,000
Thanet District Council - Household Support	-	10,000	10,000	-
Kent Community Foundation	-	6,000	6,000	4,885
DWP - Kickstart Scheme	5,740	-	5,740	1,526
Donations	977	-	977	5,000
	<u>6,717</u>	<u>16,000</u>	<u>22,717</u>	<u>42,539</u>
<b>3 INCOME FROM CHARITABLE ACTIVITIES</b>				
Thanet District Council	96,914	-	96,914	94,000
Ramsgate Town Council	20,000	-	20,000	10,000
Cit A - Single Queue	-	-	-	10,000
Cit A - Money Advice Service	-	-	-	49,063
Cit A - DRO's	-	-	-	-
Cit A - Help to Claim	-	(11,677)	(11,677)	60,378
Thanet District Council - Rough Sleeper	-	14,935	14,935	-
Tunbridge Wells & District CA	1,600	-	1,600	-
Thanet District Council - Covid Winter Grant	-	-	-	3,200
Social Enterprise Kent CIC - Ageless Thanet	-	-	-	33,810
	<u>118,514</u>	<u>3,258</u>	<u>121,772</u>	<u>260,451</u>
<b>4 INVESTMENT INCOME</b>				
Bank interest receivable	284	-	284	-



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>5 EXPENDITURE</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2023 Total funds</b>	<b>2022 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Costs of raising funds :</b>				
Wages and salaries	6,690	-	6,690	5,961
Fundraising costs	-	-	-	-
	<u>6,690</u>	<u>-</u>	<u>6,690</u>	<u>5,961</u>
<b>Charitable activities</b>				
Wages and salaries	47,061	9,336	56,397	114,563
Subcontract labour	1,015	-	1,015	10,799
Travel and other staff and volunteer costs	2,398	201	2,599	1,936
Grants - Household support	-	9,000	9,000	-
Consultancy	-	-	-	4,050
Rent and room hire	11,040	-	11,040	24,082
Relocation costs	-	1,391	1,391	1,376
Light, heat and water	2,827	-	2,827	3,062
Property repairs and maintenance	3,475	-	3,475	2,848
Computer costs and IT support	4,203	610	4,813	2,093
Office equipment repairs	177	-	177	481
Insurance	3,784	-	3,784	5,380
Telephone	1,455	128	1,583	6,139
Publicity	105	-	105	126
Printing post and stationery	1,548	-	1,548	4,280
Training	98	6,185	6,283	575
CAB subscription costs	3,910	-	3,910	5,773
Books and publications	568	7	575	1,297
Sundries	72	-	72	96
Depreciation	8,388	-	8,388	5,630
Loss on disposal of fixed assets	-	-	-	-
<b>Support costs</b>				
Wages and salaries	17,588	-	17,588	42,660
Accountancy fees	1,296	-	1,296	1,476
Payroll costs	1,104	-	1,104	1,176
<b>Governance costs</b>				
Wages and salaries	2,676	-	2,676	5,667
Board and AGM meeting expenses	22	-	22	-
Legal and professional	13	52	65	35
Independent Examiner's fee	1,500	-	1,500	1,500
	<u>116,323</u>	<u>26,910</u>	<u>143,233</u>	<u>247,100</u>
<b>Total expenditure</b>	<u>123,013</u>	<u>26,910</u>	<u>149,923</u>	<u>253,061</u>
<b>6 NET INCOME</b>			<b>2023</b>	<b>2022</b>
			<b>£</b>	<b>£</b>
This is stated after charging:				
Depreciation			8,388	5,630
Loss on disposal of fixed assets			-	-
Independent Examiner's remuneration : Management accounts			1,296	1,476
Payroll fees			1,104	1,176
Independent Examiners' fee			1,500	1,500

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**7 INFORMATION REGARDING EMPLOYEES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	80,602	150,746
Social security costs	6,361	12,099
Pension contributions	1,388	2,855
Redundancy costs	-	7,151
Employment Allowance	(5,000)	(4,000)
	<u>83,351</u>	<u>168,851</u>

The average monthly head count was 4 staff (2022 - 7 staff).

The average number of employees based on full time equivalents analysed by function was:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Advisory services	3	5
Management and administration	<u>1</u>	<u>1</u>
	<u>4</u>	<u>6</u>

No employee received remuneration of more than £60,000 during the year or the preceding year.

No trustees received remuneration, but one trustee was reimbursed expenses of £26 (2022 - £Nil) in their capacity as a trustee.

The total employee benefits (including employers national insurance) of the key management personnel of the charity were £26,762 (2022 - £23,844)

**8 FIXED ASSETS**

	<b>Leasehold Imp'ments</b>	<b>Computer Equipment £</b>	<b>Fixtures &amp; fittings</b>	<b>Total £</b>
<b>Cost</b>				
As at 1 April 2022	54,969	57,208	15,435	127,612
Additions	-	-	-	-
Disposals	<u>-</u>	<u>(6,347)</u>	<u>(1,298)</u>	<u>(7,645)</u>
As at 31 March 2023	<u>54,969</u>	<u>50,861</u>	<u>14,137</u>	<u>119,967</u>
<b>Depreciation</b>				
As at 1 April 2022	38,716	56,180	12,230	107,126
Charge for the year	6,292	1,028	1,068	8,388
Disposals	<u>-</u>	<u>(6,347)</u>	<u>(1,298)</u>	<u>(7,645)</u>
As at 31 March 2023	<u>45,008</u>	<u>50,861</u>	<u>12,000</u>	<u>107,869</u>
<b>Net book value</b>				
As at 31 March 2023	<u>9,961</u>	<u>-</u>	<u>2,137</u>	<u>12,098</u>
As at 31 March 2022	<u>16,253</u>	<u>1,028</u>	<u>3,205</u>	<u>20,486</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

9 DEBTORS	2023 £	2022 £		
Other debtors	-	-		
Prepayments	4,304	4,098		
Accrued income	-	694		
	4,304	4,792		
10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023 £	2022 £		
Trade creditors	1,205	1,300		
Other creditors	305	462		
Taxation and social security	1,520	2,618		
Accruals	2,095	2,132		
Deferred income	29,329	500		
	34,454	7,012		
11 ANALYSIS OF NET ASSETS BETWEEN FUND				
	General funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	12,098	-	12,098
Current assets	143,370	40,000	12,306	195,676
Current liabilities	(34,454)	-	-	(34,454)
Net assets as at 31 March 2023	108,916	52,098	12,306	173,320
ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR				
	General funds £	Designated funds £	Restricted funds £	Total £
Fixed assets	-	20,486	-	20,486
Current assets	77,665	40,000	26,845	164,996
Current liabilities	(7,012)	-	-	(7,012)
Net assets as at 31 March 2022	70,653	60,486	26,845	178,470

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

<b>12 MOVEMENT IN FUNDS</b>	<b>As at 1 04 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>As at 31 03 2023 £</b>
Restricted funds					
TDC - Relocation	5,476	-	(1,986)	-	3,490
Cit A - Help to Claim	11,484	(11,677)	-	193	-
KCF - Staff training	4,885	-	(4,885)	-	-
Cit A - Single Queue	5,000	-	-	(5,000)	-
TDC - Rough Sleeper	-	14,935	(9,739)	(1,080)	4,116
TDC - Household Support	-	10,000	(9,000)	(1,000)	-
KCF - Volunteer training	-	6,000	(1,300)	-	4,700
Total restricted funds	26,845	19,258	(26,910)	(6,887)	12,306
Designated funds					
Fixed assets	20,486	-	-	(8,388)	12,098
Charity closure	40,000	-	-	-	40,000
Total designated funds	60,486	-	-	(8,388)	52,098
Unrestricted general funds	91,139	125,515	(123,013)	15,275	108,916
Total funds	178,470	144,773	(149,923)	-	173,320

**RESTRICTED FUNDS**

**Thanet District Council - Relocation**

In the previous year, £30,000 was awarded for the move and relocation costs. The new smaller office required a complete refit to make it 'fit for purpose'. Further remaining money was spent in 2022/23, and further amounts may be spent in 2023/24.

**Cit A - Help to Claim**

The balance of funds from last year, which was due to a Help to Claim Adviser resigning before the end of the contract. We were unable to recruit to fill this role and therefore we had to return the unspent funds to Cit A.

**KCF - Staff training**

A grant from Kent Community Foundation (Kent Strategic Recovery Fund) for 1:1 support training of Citizens Advice Thanet Staff. The funds have been paid directly to Social Enterprise Kent, as allocated trainer for upskilling new Chief Officer and Service Co-ordinator in matters of 'Good Grant Applications', Leadership, Management and Finance to assist with rebuild of Citizens Advice Thanet.

**Cit A - Single Queue**

Money allocated from Cit A to build up Adviceline. We were able to repurpose the money to extend beyond of the end of the financial year to cover the costs of employing the Service Co-ordinator an extra day a week to focus on the rebuild of the service. The transfer to unrestricted funds represents wage costs and office costs for the period from April 2022 to June 2022.

**TDC - Rough Sleeper RISE**

A grant from Thanet District Council to cover the cost of one part time adviser on 21 hours per week to work as a Citizens Advise with the RISE team. The balance of these funds will be used in 2023/24. The transfer to unrestricted funds represents a contribution towards office cost.

**TDC - Household Support**

A grant from Thanet District Council to administer the Household Support fund. This covered items such as food vouchers and vouchers for household essentials to people in need. The transfer to unrestricted funds, was an agreed contribution toward administration costs.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**RESTRICTED FUNDS - cont'd**

**KCF - Volunteer training**

A grant from Kent Community Foundation to fund training of volunteer advisers, which took place during 2022/23 and 2023/24.

**DESIGNATED FUNDS**

**Fixed assets**

A fund created by the Trustees and represents the net book value of the charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

**Charity closure**

A fund created by the Trustees and represents the estimated costs of the charity having to close due to a lack of funding.

**UNRESTRICTED GENERAL FUNDS**

This (Operational Reserve) provides funding for the service to continue for a period of time should funding be withdrawn. This allows the Directors to seek further alternative funding or to reorganise the service to meet the available funding.

**MOVEMENT IN FUNDS - PREVIOUS YEAR**

	As at 1 04 2021 £	Income £	Expenditure £	Transfers £	As at 31 03 2022 £
Restricted funds					
Money Advice Service	-	49,063	(42,795)	(6,268)	-
TDC - Relocation	-	30,000	(1,376)	(23,148)	5,476
Cit A - Help to Claim	39	60,378	(38,283)	(10,650)	11,484
Ageless Thanet	12,190	33,810	(27,552)	(18,448)	-
Kent Community Foundation	-	4,885	-	-	4,885
Cit A - Computers	-	10,000	-	(5,000)	5,000
Total restricted funds	12,229	188,136	(110,006)	(63,514)	26,845
Designated funds					
Fixed assets	2,968	-	-	17,518	20,486
Relocation	50,000	-	-	(50,000)	-
Charity closure	40,000	-	-	-	40,000
Total designated funds	92,968	-	-	(32,482)	60,486
Unrestricted general funds	23,344	114,854	(143,055)	95,996	91,139
Total funds	128,541	302,990	(253,061)	-	178,470

**RESTRICTED FUNDS - PREVIOUS YEAR**

**Money Advice Service**

This contract is to provide second tier money advice support to the people of Thanet, which will assist in all debt casework, including Bankruptcy, Insolvency and Debt Relief Orders (DRO's). The contract terminated earlier, due to resignation of the Debt Caseworker on 23 February, 2022. From the 1 March 2022, NW Kent Citizens Advice took over the contract to provide Debt Casework for the people of Thanet until the contract ends in January, 2023. The transfer to unrestricted funds represents a contribution towards the charity's office costs.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**RESTRICTED FUNDS - PREVIOUS YEAR - cont'd****Thanet District Council - Relocation**

£30,000 was awarded for the move and relocation costs. The new smaller office required a complete refit to make it 'fit for purpose'. Further remaining money to be spent in 2022/23 on completing other works, such as reflective window films to lessen effects of office overheating plus other works to make the office a comfortable environment to work and see clients in. Completing IT works due to removal of IT to a new location. The transfer to unrestricted funds represents capital expenditure which has been shown within leasehold improvements and fixtures and fittings.

**Cit A - Help to Claim**

Funding was received from the DWP (via Cit A) to assist clients on their journey to claim Universal Credit, including technical support to complete their claim on line and assist them through the process until they receive their first payment. The transfer to unrestricted funds represents a contribution towards the charity's office costs.

**Ageless Thanet**

Citizens Advice was leading on the Planning for Later Life stream up until the end of December, 2021. Initially a 5 year National Lottery funded project, starting in June 2015, it's success resulted in a further 18 months of funding. The transfer to unrestricted funds represents a contribution towards the charity's office costs.

**Kent Community Foundation - staff training**

Kent Strategic Recovery Fund for 1:1 support training of Citizens Advice Thanet Staff. To be paid directly to Social Enterprise Kent, as allocated trainer for upskilling new Chief Officer and Service Co-ordinator in matters of 'Good Grant Applications', Leadership, Management and Finance to assist with rebuild of Citizens Advice Thanet.

**Cit A - Single Queue**

Money allocated from Cit A to build up Adviceline. We were able to repurpose the money to extend beyond of the end of the financial year to cover the costs of employing the Service Co-ordinator an extra day a week to focus on the rebuild of the service. The transfer to unrestricted funds represents wage costs and office costs for the period from January 2022 to March 2022.

**DESIGNATED FUNDS - PREVIOUS YEAR****Fixed assets**

A fund created by the Trustees and represents the net book value of the charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

**Relocation**

The Trustees had created a designated fund in respect of costs associated with the relocation of the Margate Office. However, costs were lower than expected and these were funded by Thanet District Council, and therefore the balance of this designated fund has been transferred to unrestricted general funds.

**Charity closure**

A fund created by the Trustees and represents the estimated costs of the charity having to close due to a lack of funding.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 13 FINANCIAL COMMITMENTS

At 31 March 2023 the charity had future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
within one year	5,367	9,903
within two to five years		5,367
after five years	-	-
	<u>5,367</u>	<u>15,270</u>

### 14 OTHER FINANCIAL COMMITMENTS

During the year ended 31 March 2022, the charity moved its offices in Margate and incurred expenditure of £18,875 which has been shown as Leasehold Improvements on the balance sheet and depreciated over the lease term. When the charity vacates the property it will be required to put the office back to their original state. The cost of this work cannot be accurately quantified and therefore has not been recognised as a commitment on the balance sheet.

### 15 MEMBERS LIABILITY

The company is a company limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required, not exceeding £1, to the Charity's assets if it should be wound up while they are a member or within one year after they ceased to be a member, for the costs of winding up and for the adjustment of the rights of persons who have contributed to the Charity's assets.

### 16 CORPORATION TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 17 RELATED PARTY TRANSACTIONS

The charity did not undertake any transactions with related parties that require disclosure.