

**Registered company number - 04290447**

**WHITSTABLE UMBRELLA COMMUNITY SUPPORT CENTRE  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees, who are also Directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year ended 31 March 2022, 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, the Memorandum and Articles of Association, 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).

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Registration Number**  
1097884

**Company Registration Number**  
04290447

**Registered Office**

St Mary's Hall  
Oxford Street  
Whitstable  
Kent  
CT5 1DD

**Trustees/Directors**

|                     |                      |                                        |
|---------------------|----------------------|----------------------------------------|
| V Whitlock          | Chair                | (resigned 7.11.22)                     |
| N Leggatt           |                      | (resigned 31.12.21)                    |
| D Fisher            |                      |                                        |
| D Aslett            |                      | (resigned 17.5.21)                     |
| A Fewings           |                      | (resigned 17.5.21)                     |
| J Schoon            |                      | (resigned 20.5.21)                     |
| L Wojtkowska-Wright | Treasurer            | (appointed 4.6.20, resigned 27.5.21)   |
| J Dunn              |                      | (appointed 16.9.20, resigned 11.10.21) |
| S Rees              | Chair (from 7.11.22) | (appointed 1.10.21)                    |
| G Gilbert           |                      | (appointed 13.9.22)                    |
| A Martin            |                      | (appointed 13.7.22)                    |
| D Moore             |                      | (appointed 13.7.22)                    |
| V Kenny             |                      | (appointed 7.11.22)                    |

**Company Secretary****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  
31 Queen Street  
Ramsgate  
Kent  
CT11 9DZ

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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

Whitstable Umbrella Centre is governed by its new "Articles of Association", as amended at the Annual General Meeting on the 29 November 2019. This change was undertaken in order to update the Articles generally, and to take into account the various new rules which have come into place since the 7 September 2001, when both the old Articles and the "Memorandum of Association" were last signed by the Trustees. The new rules stipulate that the Memorandum of Association cannot be changed, and so these will remain as before, as a historical record.

Under the terms of the new Articles of Association the objects of the Whitstable Umbrella Centre remain the same as were contained in the Memorandum of Association;

- a) to promote (without distinction of sex, sexual orientation, race, political affiliation, religious or other opinions) any charitable purpose for the benefit of the inhabitants of Chestfield, Seasalter, Swalecliffe, Tankerton and Whitstable, Kent (the area of benefit) and without prejudice to the generality of the foregoing in particular;
- b) to relieve mental or physical sickness, disability or disorder, and to relieve the aged;
- c) to protect and preserve mental and emotional health and stability.

***New Membership Rules***

The new rules governing membership now stipulate that the only members of the Charity shall be those persons who are appointed as Trustees of the Charity, and all persons appointed as Trustees shall be admitted as members.

***Board of Trustees***

The Charity shall have a Board of Trustees comprising at least three members. For the avoidance of doubt, Trustees are "directors" for company law purposes and "trustees" for charity law purposes, and the personal details of all Trustees shall be filed with Companies House and the Charity Commission, as required by law.

**Recruitment and appointment of trustees**

The Trustees may at any time appoint additional Trustees, being persons who are considered able to contribute to the proper management and conduct of the business of the Charity and further its objects.

A copy of the new Articles of Association of the Umbrella Centre may be obtained from our Office, or from our website [www.umbrellacentre.co.uk](http://www.umbrellacentre.co.uk)

**Organisational structure**

In May 2021, four trustees resigned including the Chair and Treasurer, leaving the Centre with only 4 trustees with Vicky Whitlock taking over the role of Chair, who set about recruiting new trustees to stabilize the Centre at Board level. The Centre fully re-opened in July 2021, but at a much-reduced level of activity. Having only been appointed in November 2020, the Centre Manager David Daly resigned for personal reasons in October 2021. Craig Potter who had been the Centre caretaker was appointed Facilities Manager in January 2022 and the work of the office was supplemented by the appointment of Joy James in November 2021. Joy joined on a self-employed basis, working 2 days a week as Office Manager.

Mary Lerigo, Sheila Wyver and Steve Mumford continued to voluntarily maintain St Mary's Town Garden.

Given the upheaval at Board level, and to a lesser extent in the office, all staff and volunteers worked with exemplary zeal and flexibility in very difficult circumstances to continue to deliver services for the community.

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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**Risk assessment**

The Board of Trustees is responsible for identifying organisational risks, as outlined in our Business Plan for 2020/23, copies of which are available from the Office or website.

The pandemic presented new challenges to do with maintaining a closed building, dealing with the loss of income during closure, managing personnel in unprecedented circumstances, and ensuring safe, socially-distanced and government-compliant re-opening. In spite of the additional load caused by changes and reduced availability of staff, trustees, and other volunteers, these challenges were all met.

Lease arrangements were on-going at the end of the period. Both permanent tenants (The Umbrella Café CIC and The Hive Co-working Space) remain in place to continue their valuable work, and the Centre's lease with Canterbury City Council is in the process of renegotiation.

**OBJECTIVES AND ACTIVITIES**

We have a special obligation towards those in our community who could benefit from social help. During the lockdown closures some provisions continued online, others had to cease, while others were taken over by organisations that were able to stay open. With the Centre fully reopening, we were able to return to either providing support ourselves or by facilitating specialist organisations. Our close association with The Umbrella Café with its Social Pantry continues as does our work with the Community Clothes Bank, which takes clothes that would otherwise be thrown away and gives them to people who need them.

Our community garden was able to remain open at times when the Cafe was open, providing a quiet place for relaxation and comfort, and was especially useful for activities which couldn't take place indoors.

**Performance**

With the Centre re-opening, there was the expected increase in income from hiring the hall and other rooms, as life around returned to normal, but grant income was substantially down on the previous year. Plans for development and improvement of the building in order to offer enhanced services to the community have had to be largely shelved until our new lease is in place, but it is worth noting that we did spend in excess of £10,000 in 2021/22 upgrading elements of the building to ensure compliance with Health & Safety legislation

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

The Charity incurred a loss of £28,969 during the year. As at 31 March 2022, the charity has unrestricted reserves of £49,550 to carry forward. Of this amount, £20,000 has been designated for the Emergency Closure fund, and £4,877 for the Fixed Asset fund and the balance of £24,673 has fallen from last year as predicted, and as is now just below the required amount according to our Reserves Policy.

**Reserves Policy and going concern**

The Centre's Reserves Policy stipulates that the Centre shall have in reserves, a figure of between three and six months' turnover (excluding restricted funding). The Trustees believe that there is no reason to assume that this figure needs to be reviewed downwards in the coming year.

The Trustees have reviewed the charity's budgets for the next 12 months, and based on these have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the coming year providing that we are able to operate under any restrictions placed on us by the Government in respect of Covid-19. Accordingly, they continue to adopt the "going concern" basis in preparing the financial statements.

**PLANS FOR FUTURE PERIODS**

It had been hoped that the lease would be signed during the year, but the financial year ended with no response to the Centre's January 2022 proposal to the Council. Once the new lease for the building is agreed and signed, the improvements that the building needs can begin in earnest, and the Centre will be placed on a surer footing by having a 20-year lease to enable it to fund raise.

**TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2022**

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**PUBLIC BENEFIT**

The Centre is committed to ensuring that it remains of public benefit, and ensures that this is achieved by:-

- Providing a minimum 15 hours' worth of free or subsidised activity per month to charitable and community organisations, including our support group for those at risk of social isolation which is run by our volunteers [1] ;
- Operating a Community Garden and ad hoc events for the general public ;
- Providing up to £5,000 of free use of its space through an annually agreed rent remission process which gives priority to groups who provide free welfare or support services [2];
- Remaining a high quality and accessible venue which supports local charities and new initiatives through its flexible pricing structure.

***Whitstable Together – Come Rain or Shine!***

Signed on behalf of the Board of Trustees by :

S Rees - Chair

Date : 8 December 2022

[1] The amount of free or subsidised hours provided to charitable or community organisations per month was 40 exceeding the target by 25 hours

[2] The value of the free use of space provided in 2021/22 was £ 25,000 exceeding the target by £20,000

**WHITSTABLE UMBRELLA COMMUNITY SUPPORT CENTRE**

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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 2022 which are set out on pages 6 to 16.

**Responsibilities and basis of report**

As the Charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 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**  
**31 Queen Street**  
**Ramsgate**  
**Kent CT11 9DZ**

Date : 13 December 2022

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating an Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

|                                                               | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|---------------------------------------------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>INCOME</b>                                                 |       |                            |                          |                             |                             |
| Donations and grants                                          | 2     | 16,203                     | 19,804                   | 36,007                      | 127,114                     |
| Charitable activities                                         | 3     | 28,460                     | -                        | 28,460                      | 4,358                       |
| Other trading activities                                      | 4     | 21,023                     | -                        | 21,023                      | 19,594                      |
| Investment income                                             | 5     | 48                         | -                        | 48                          | 45                          |
| <b>TOTAL INCOME</b>                                           |       | <b>65,734</b>              | <b>19,804</b>            | <b>85,538</b>               | <b>151,111</b>              |
| <b>EXPENDITURE</b>                                            |       |                            |                          |                             |                             |
| Cost of raising funds                                         |       | 1,861                      | 83                       | 1,944                       | 29                          |
| Charitable activities                                         |       | 107,363                    | 5,200                    | 112,563                     | 132,241                     |
| <b>TOTAL EXPENDITURE</b>                                      | 6     | <b>109,224</b>             | <b>5,283</b>             | <b>114,507</b>              | <b>132,270</b>              |
| <b>NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS</b> | 7     | <b>(43,490)</b>            | <b>14,521</b>            | <b>(28,969)</b>             | <b>18,841</b>               |
| Transfers between funds                                       | 13    | 1,458                      | (1,458)                  | -                           | -                           |
| <b>NET MOVEMENT IN FUNDS FOR THE YEAR</b>                     |       | <b>(42,032)</b>            | <b>13,063</b>            | <b>(28,969)</b>             | <b>18,841</b>               |
| Balance as at 1 April 2021                                    |       | 91,582                     | 2,500                    | 94,082                      | 75,241                      |
| <b>BALANCE AT 31 MARCH 2022</b>                               |       | <b>49,550</b>              | <b>15,563</b>            | <b>65,113</b>               | <b>94,082</b>               |

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

|                                                | Notes | 2022<br>£            | 2021<br>£            |
|------------------------------------------------|-------|----------------------|----------------------|
| <b>FIXED ASSETS</b>                            |       |                      |                      |
| Tangible assets                                | 9     | 4,877                | 3,499                |
| <b>CURRENT ASSETS</b>                          |       |                      |                      |
| Debtors and prepayments                        | 10    | 12,177               | 2,473                |
| Cash at bank and in hand                       |       | <u>82,242</u>        | <u>105,269</u>       |
|                                                |       | 94,419               | 107,742              |
| <b>CURRENT LIABILITIES</b>                     |       |                      |                      |
| Creditors: amounts falling due within one year | 11    | <u>34,183</u>        | <u>17,159</u>        |
|                                                |       | 60,236               | 90,583               |
| <b>NET ASSETS</b>                              | 12    | <u><u>65,113</u></u> | <u><u>94,082</u></u> |
| Represented by:                                |       |                      |                      |
| <b>FUNDS OF THE CHARITY</b>                    |       |                      |                      |
| Unrestricted general fund                      | 13    | 24,673               | 68,083               |
| Designated funds                               | 13    | 24,877               | 23,499               |
| Restricted funds                               | 13    | <u>15,563</u>        | <u>2,500</u>         |
| <b>TOTAL FUNDS</b>                             |       | <u><u>65,113</u></u> | <u><u>94,082</u></u> |

For the financial year ended 31 March 2022 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 8 December 2022.

S Rees - Trustee

D Fisher - Trustee

Company registration number - 04290447

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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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 Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Whitstable Umbrella Community Support Centre 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**

The Trustees have reviewed the Charity's budgets for the next 12 months, and based on these have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the coming year. Accordingly, the Trustees continue to adopt the "going concern" basis in preparing the financial statements.

**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.

Deferred income - income received before the balance sheet date for room hire after the balance sheet date 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. Expenditure has been included under expense categories that aggregate all costs for allocation to activities.

**e) Depreciation of fixed assets**

Tangible fixed assets costing more than £200 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 :

|                                  |                   |
|----------------------------------|-------------------|
| Computers                        | 25% straight line |
| Fixtures, fittings and equipment | 25% straight line |

**f) 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 comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**1 ACCOUNTING POLICIES**

**g) Operating leases**

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

**h) Significant judgements and estimates**

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

|                                                | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds<br>2022 | Total<br>funds<br>2021 |
|------------------------------------------------|-----------------------|---------------------|------------------------|------------------------|
|                                                | £                     | £                   | £                      | £                      |
| <b>2 DONATIONS AND GRANTS</b>                  |                       |                     |                        |                        |
| Donations                                      | 5,536                 | -                   | 5,536                  | 10,820                 |
| <b>Grants :</b>                                |                       |                     |                        |                        |
| Canterbury City Council                        | 10,667                | -                   | 10,667                 | 21,050                 |
| Big Lottery Fund                               | -                     | -                   | -                      | 9,975                  |
| National Lottery Community Fund                | -                     | -                   | -                      | 48,446                 |
| Kent Community Fund                            | -                     | -                   | -                      | 4,000                  |
| Kent Reliance Provident Society Community Fund | -                     | -                   | -                      | 3,000                  |
| Martin Lewis Corona Charity Fund               | -                     | -                   | -                      | 8,000                  |
| Fred Goldfinch Dec Charitable Trust Fund       | -                     | -                   | -                      | 2,500                  |
| Colyer-Fergusson Charitable Trust              | -                     | -                   | -                      | 4,000                  |
| Charities Aid Foundation                       | -                     | -                   | -                      | 6,048                  |
| Coronavirus Job Retention grants               | -                     | -                   | -                      | 9,275                  |
| The National Lottery Community Fund            | -                     | 9,884               | 9,884                  | -                      |
| The Philip and Connie Phillips Foundation      | -                     | 7,500               | 7,500                  | -                      |
| Green Herring Catering Ltd                     | -                     | 2,420               | 2,420                  | -                      |
|                                                | <u>16,203</u>         | <u>19,804</u>       | <u>36,007</u>          | <u>127,114</u>         |
| <b>3 INCOME FROM CHARITABLE ACTIVITIES</b>     |                       |                     |                        |                        |
| Community Centre activities and hire           | <u>28,460</u>         | <u>-</u>            | <u>28,460</u>          | <u>4,358</u>           |
|                                                | <u>28,460</u>         | <u>-</u>            | <u>28,460</u>          | <u>4,358</u>           |
| <b>4 OTHER TRADING ACTIVITIES</b>              |                       |                     |                        |                        |
| Fundraising events                             | 552.00                | -                   | 552                    | 390                    |
| Rental income                                  | <u>20,471</u>         | <u>-</u>            | <u>20,471</u>          | <u>19,204</u>          |
|                                                | <u>21,023</u>         | <u>-</u>            | <u>21,023</u>          | <u>19,594</u>          |
| <b>5 INVESTMENT INCOME</b>                     |                       |                     |                        |                        |
| Bank interest receivable                       | <u>48</u>             | <u>-</u>            | <u>48</u>              | <u>45</u>              |

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6 EXPENDITURE**

|                                           | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds<br>2022 | Total<br>funds<br>2021 |
|-------------------------------------------|-----------------------|---------------------|------------------------|------------------------|
|                                           | £                     | £                   | £                      | £                      |
| Cost of raising funds                     |                       |                     |                        |                        |
| Fundraising costs                         | -                     | -                   | -                      | -                      |
| Publicity                                 | 551                   | 83                  | 634                    | 29                     |
| Wages and salaries                        | 1,310                 | -                   | 1,310                  | -                      |
|                                           | <u>1,861</u>          | <u>83</u>           | <u>1,944</u>           | <u>29</u>              |
| Charitable activities costs               |                       |                     |                        |                        |
| Wages and salaries                        | 24,029                | -                   | 24,029                 | 30,371                 |
| Volunteer costs and expenses              | -                     | -                   | -                      | 2,037                  |
| Sub contract Community Clothes Bank       | -                     | 1,200               | 1,200                  | -                      |
| Sub contract admin services               | 4,475                 | -                   | 4,475                  | -                      |
| Sub contract Café services                | -                     | -                   | -                      | 22,419                 |
| Grants - The Umbrella Café CIC            | 4,000                 | 4,000               | 8,000                  | 26,472                 |
| Community Centre activities               | -                     | -                   | -                      | 294                    |
| Food - Community Dinners                  | -                     | -                   | -                      | 2,447                  |
| Minibus expenses                          | -                     | -                   | -                      | 1,277                  |
| Maintenance of Community Centre           | 11,292                | -                   | 11,292                 | 1,746                  |
| Cleaning and waste                        | 5,808                 | -                   | 5,808                  | 2,953                  |
| Rent                                      | 12,500                | -                   | 12,500                 | 12,497                 |
| Rates and water                           | 862                   | -                   | 862                    | 1,203                  |
| Light and heat                            | 8,586                 | -                   | 8,586                  | 4,892                  |
| Licences                                  | 1,016                 | -                   | 1,016                  | 1,376                  |
| Printing, Postage and stationery          | 855                   | -                   | 855                    | 519                    |
| Telephone                                 | 1,459                 | -                   | 1,459                  | 1,089                  |
| Insurance                                 | 1,956                 | -                   | 1,956                  | 2,637                  |
| Computer costs and equipment costs        | 1,270                 | -                   | 1,270                  | 822                    |
| Equipment rental                          | 884                   | -                   | 884                    | 547                    |
| Website                                   | 180                   | -                   | 180                    | -                      |
| Bad debts                                 | 635                   | -                   | 635                    | 143                    |
| Training                                  | 929                   | -                   | 929                    | 390                    |
| Sundries                                  | 985                   | -                   | 985                    | 510                    |
| Depreciation                              | 4,620                 | -                   | 4,620                  | 8,685                  |
| Loss/(Profit) on disposal of fixed assets | -                     | -                   | -                      | 5,084                  |
| Support costs                             |                       |                     |                        |                        |
| Wages and salaries                        | 13,227                | -                   | 13,227                 | -                      |
| Legal and professional                    | 175                   | -                   | 175                    | (981)                  |
| Bookkeeping and payroll costs             | 3,775                 | -                   | 3,775                  | 1,575                  |
| Governance costs                          |                       |                     |                        |                        |
| Wages and salaries                        | 2,488                 | -                   | 2,488                  | -                      |
| AGM meeting expenses                      | -                     | -                   | -                      | -                      |
| Professional fees                         | 13                    | -                   | 13                     | 13                     |
| Independent Examiner's fee                | 1,344                 | -                   | 1,344                  | 1,224                  |
|                                           | <u>107,363</u>        | <u>5,200</u>        | <u>112,563</u>         | <u>132,241</u>         |
| <b>Total expenditure</b>                  | <u>109,224</u>        | <u>5,283</u>        | <u>114,507</u>         | <u>132,270</u>         |

Of the total expenditure in 2021 of £132,270, £72,865 was unrestricted and £59,405 was restricted.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

| <b>7 NET INCOME</b>                      | <b>2022</b>   | <b>2021</b>   |
|------------------------------------------|---------------|---------------|
|                                          | <b>£</b>      | <b>£</b>      |
| This is stated after charging:           |               |               |
| Depreciation                             | 4,620         | 8,685         |
| Independent Examiner's remuneration:     | 1,344         | 1,224         |
|                                          | <b>=====</b>  | <b>=====</b>  |
| <b>8 INFORMATION REGARDING EMPLOYEES</b> | <b>2022</b>   | <b>2021</b>   |
|                                          | <b>£</b>      | <b>£</b>      |
| Wages and salaries                       | 38,679        | 30,011        |
| Social security costs                    | 3,128         | 1,434         |
| Employer pension contributions           | 804           | 360           |
| Employment Allowance                     | (3,128)       | (1,434)       |
|                                          | <b>=====</b>  | <b>=====</b>  |
|                                          | <b>39,483</b> | <b>30,371</b> |
|                                          | <b>=====</b>  | <b>=====</b>  |

The average monthly head count was 2 staff (2021 - 2 staff).

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

|                              | <b>2022</b>   | <b>2021</b>   |
|------------------------------|---------------|---------------|
|                              | <b>Number</b> | <b>Number</b> |
| Direct charitable activities | 2             | 2             |
|                              | <b>=====</b>  | <b>=====</b>  |

No employee received remuneration of more than £60,000 during the year (2021 - £Nil).

No Trustees received remuneration or were reimbursed expenses during the year (2021 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the Charity were £18,183 (2021 - £16,499).

**9 FIXED ASSETS**

|                       | <b>Computers</b> | <b>Fixtures,<br/>Fittings &amp;<br/>equipment</b> | <b>Total<br/>£</b> |
|-----------------------|------------------|---------------------------------------------------|--------------------|
| <b>Cost</b>           |                  |                                                   |                    |
| As at 1 April 2021    | 5,682            | 27,242                                            | 32,924             |
| Additions             | 857              | 5,141                                             | 5,998              |
| Disposals             | (3,843)          | (5,413)                                           | (9,256)            |
| As at 31 March 2022   | <b>=====</b>     | <b>=====</b>                                      | <b>=====</b>       |
|                       | <b>2,696</b>     | <b>26,970</b>                                     | <b>29,666</b>      |
| <b>Depreciation</b>   |                  |                                                   |                    |
| As at 1 April 2021    | 5,022            | 24,403                                            | 29,425             |
| Charge for the year   | 674              | 3,946                                             | 4,620              |
| Disposals             | (3,843)          | (5,413)                                           | (9,256)            |
| As at 31 March 2022   | <b>=====</b>     | <b>=====</b>                                      | <b>=====</b>       |
|                       | <b>1,853</b>     | <b>22,936</b>                                     | <b>24,789</b>      |
| <b>Net book value</b> |                  |                                                   |                    |
| As at 31 March 2022   | <b>=====</b>     | <b>=====</b>                                      | <b>=====</b>       |
|                       | <b>843</b>       | <b>4,034</b>                                      | <b>4,877</b>       |
| As at 31 March 2021   | <b>=====</b>     | <b>=====</b>                                      | <b>=====</b>       |
|                       | <b>660</b>       | <b>2,839</b>                                      | <b>3,499</b>       |
|                       | <b>=====</b>     | <b>=====</b>                                      | <b>=====</b>       |

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

| <b>10 DEBTORS</b> | <b>2022</b>   | <b>2021</b>  |
|-------------------|---------------|--------------|
|                   | <b>£</b>      | <b>£</b>     |
| Trade debtors     | 7,405         | 714          |
| Other debtors     | 2,340         | -            |
| Prepayments       | <u>2,432</u>  | <u>1,759</u> |
|                   | <u>12,177</u> | <u>2,473</u> |

| <b>11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> | <b>2022</b>   | <b>2021</b>   |
|----------------------------------------------------------|---------------|---------------|
|                                                          | <b>£</b>      | <b>£</b>      |
| Trade creditors                                          | 7,262         | 3,307         |
| Taxation and social security                             | 503           | -             |
| Other creditors                                          | 453           | 383           |
| Accruals                                                 | 21,030        | 13,469        |
| Deferred income                                          | <u>4,935</u>  | <u>-</u>      |
|                                                          | <u>34,183</u> | <u>17,159</u> |

| <b>12 ANALYSIS OF NET ASSETS BETWEEN FUND</b> | <b>General funds</b> | <b>Designated funds</b> | <b>Restricted funds</b> | <b>Total</b>    |
|-----------------------------------------------|----------------------|-------------------------|-------------------------|-----------------|
|                                               | <b>£</b>             | <b>£</b>                | <b>£</b>                | <b>£</b>        |
| Fixed assets                                  | -                    | 4,877                   | -                       | 4,877           |
| Current assets                                | 58,856               | 20,000                  | 15,563                  | 94,419          |
| Current liabilities                           | <u>(34,183)</u>      | <u>-</u>                | <u>-</u>                | <u>(34,183)</u> |
| <b>Net assets as at 31 March 2022</b>         | <u>24,673</u>        | <u>24,877</u>           | <u>15,563</u>           | <u>65,113</u>   |

**ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR**

|                                       | <b>General funds</b> | <b>Designated funds</b> | <b>Restricted funds</b> | <b>Total</b>    |
|---------------------------------------|----------------------|-------------------------|-------------------------|-----------------|
|                                       | <b>£</b>             | <b>£</b>                | <b>£</b>                | <b>£</b>        |
| Fixed assets                          | -                    | 3,499                   | -                       | 3,499           |
| Current assets                        | 85,242               | 20,000                  | 2,500                   | 107,742         |
| Current liabilities                   | <u>(17,159)</u>      | <u>-</u>                | <u>-</u>                | <u>(17,159)</u> |
| <b>Net assets as at 31 March 2021</b> | <u>68,083</u>        | <u>23,499</u>           | <u>2,500</u>            | <u>94,082</u>   |

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

| <b>13 MOVEMENT IN FUNDS</b>   | <b>As at<br/>1 04 2021<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Transfers<br/>£</b> | <b>As at<br/>31 03 2022<br/>£</b> |
|-------------------------------|----------------------------------|---------------------|--------------------------|------------------------|-----------------------------------|
| Restricted funds              |                                  |                     |                          |                        |                                   |
| Restorative Training fund     | 1,500                            | -                   | -                        | -                      | 1,500                             |
| Community Clothes Bank        | -                                | 9,884               | (1,283)                  | -                      | 8,601                             |
| Social Pantry                 | -                                | 7,500               | (4,000)                  | (1,458)                | 2,042                             |
| Planters                      | -                                | 2,420               | -                        | -                      | 2,420                             |
| Stuart Murray fund            | 1,000                            | -                   | -                        | -                      | 1,000                             |
| <b>Total Restricted funds</b> | <b>2,500</b>                     | <b>19,804</b>       | <b>(5,283)</b>           | <b>(1,458)</b>         | <b>15,563</b>                     |
| Designated funds              |                                  |                     |                          |                        |                                   |
| Fixed asset fund              | 3,499                            | -                   | -                        | 1,378                  | 4,877                             |
| Emergency Closure fund        | 20,000                           | -                   | -                        | -                      | 20,000                            |
| <b>Total Designated funds</b> | <b>23,499</b>                    | <b>-</b>            | <b>-</b>                 | <b>1,378</b>           | <b>24,877</b>                     |
| Unrestricted general funds    | 68,083                           | 65,734              | (109,224)                | 80                     | 24,673                            |
| <b>Total funds</b>            | <b>94,082</b>                    | <b>85,538</b>       | <b>(114,507)</b>         | <b>-</b>               | <b>65,113</b>                     |
| <b>Restricted funds :</b>     |                                  |                     |                          |                        |                                   |

#### **Restorative Training fund**

The Restorative Training fund is a grant received from Kent Police in a previous year for the provision of training to raise awareness and understanding of restorative justice practices. It has not proved possible to use these funds for this purpose and they remain unspent. More recently, the Chief Constable has been written to seeking his permission for the monies to be spent on staff training to improve the services the Centre is able to deliver. His response is awaited.

#### **Community Clothes Bank**

A not-for-profit community organisation based at the Centre, the Community Clothes Bank saves clothes from landfill to help those who need them. The Project covers East Kent. It was established during the COVID pandemic lockdown and funding for the project has come from fundraisers and National Lottery grant funding (March to July 22) secured by the Centre. For completeness further funds have been received in 2022/23 (i.e. Tesco community fund July 22, Kent Community Foundation November 22 and Philip and Connie Phillips Foundation November 22).

#### **Social Pantry**

Created by the Umbrella Café CIC in partnership with the Centre, the project is targeted towards those experiencing difficulty accessing good food regularly and those who are socially isolated in our community. All produce is shared between the members and the emphasis is on making self-empowered choices that include fresh products such as meat and dairy, vegetables and fruit, tinned goods, cereals, snacks and treats. Each shop is usually £4 for 20 items depending on availability. Grant funding initially came from the National Lottery Community Fund in 2020/21 with additional income from Philip and Connie Phillips Foundation in 2021/22, an element of which was used to cover Centre costs and space rental.

#### **Planters**

Funding from Canterbury City Council via Green Herring Catering Ltd was secured to enhance the look of the town and to increase accessibility to information about services and events. With the funds, the Centre bought (April 2022) four planters, plants and compost for the forecourt. The balance was used to acquire two signboards which community organisations and town businesses can borrow from the Centre.

#### **Stuart Murray fund**

A donation from a local supporter to be used towards a fixed asset with the funding now planned to be spent in 2022/23.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**13 MOVEMENT IN FUNDS - cont'd**

**Designated funds :**

**Fixed asset fund**

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.

**Emergency Closure fund**

The Emergency Closure fund represents money set aside by the Trustees to cover the salary costs that would be incurred in the event of the closure of the Charity.

**MOVEMENT IN FUNDS - PREVIOUS YEAR**

|                               | As at<br>1 04 2020<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£  | As at<br>31 03 2021<br>£ |
|-------------------------------|-------------------------|----------------|------------------|-----------------|--------------------------|
| Restricted funds              |                         |                |                  |                 |                          |
| Restorative Training fund     | 1,500                   | -              | -                | -               | 1,500                    |
| Food Friends                  | 8,785                   | -              | (8,785)          | -               | -                        |
| Community Nurture             | 1,693                   | -              | (2,054)          | 361             | -                        |
| Youth Panel                   | 5,000                   | -              | -                | (5,000)         | -                        |
| Community Dinners fund        | -                       | 30,230         | (27,104)         | (3,126)         | -                        |
| Stuart Murray fund            | -                       | 1,000          | -                | -               | 1,000                    |
| Coronavirus Community Support | -                       | 48,446         | (21,462)         | (26,984)        | -                        |
| <b>Total Restricted funds</b> | <b>16,978</b>           | <b>79,676</b>  | <b>(59,405)</b>  | <b>(34,749)</b> | <b>2,500</b>             |
| Designated funds              |                         |                |                  |                 |                          |
| Fixed asset fund              | 25,490                  | -              | -                | (21,991)        | 3,499                    |
| Emergency Closure fund        | 20,000                  | -              | -                | -               | 20,000                   |
| <b>Total Designated funds</b> | <b>45,490</b>           | <b>-</b>       | <b>-</b>         | <b>(21,991)</b> | <b>23,499</b>            |
| Unrestricted general funds    | 12,773                  | 71,435         | (72,865)         | 56,740          | 68,083                   |
| <b>Total funds</b>            | <b>75,241</b>           | <b>151,111</b> | <b>(132,270)</b> | <b>-</b>        | <b>94,082</b>            |

**Restricted funds :**

**Restorative Training fund**

The Restorative Training fund is money raised for the provision of training to raise awareness and understanding of restorative justice practices.

**Food Friends**

The funding for the project (received last year) was for a project run by a volunteer (Anna Mantell) specifically intended for food poverty and social benefit. When the project ended the balance of the fund was paid to Anna Mantell which she paid into the newly formed Charity, Food Friends UK in order to comply with the donors intended purpose.

**Community Nurture**

The Community Nurture project was a joint project with Red Zebra Community Solutions supporting new community groups to become established.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**13 MOVEMENT IN FUNDS - cont'd****Restricted funds :****Youth Panel**

Gifted by The David Family Foundation in the previous year to create a youth panel with schools (8-13) so that we can use the money to put together something that they want us to do. We then contacted them to explain that Covid had stopped this from progressing and suggested that we would use the funds to support provision of the catch up sessions at the Centre and also to support the Social Pantry food provision throughout Covid. The David Family Foundation were happy with that.

**Community Dinners**

March 2020 - August 2020: Collaborative crisis response between cafe centre and good friends to deliver home cooked meals and breakfast pack provision and social support over 6 months to 176 people a week. Beneficiaries mostly professionally referred (school, church, social prescribers): single isolated older to large families. Funding came from Kent Community Foundation, Colyer Fergusson Charitable Trust, Martin Lewis Corona Charity Fund, Fred Goldfinch Trust, Big Lottery Fund and other donations. Money was shared, so a proportion was core funding for the Centre and some was the direct project funding dependent on the restrictions of the funding. The balance of the fund was then paid to The Umbrella Cafe CIC for stock for the Social Pantry. the transfer of £3,126 to unrestricted funds was a contribution towards the charity's overheads in respect of running the project.

**Stuart Murray fund**

A donation from a local supporter to be used towards a fixed asset.

**Coronavirus Community Support**

Funding received from The National Lottery Community Fund in respect of a joint application between the charity and The Umbrella Café CIC to run a Social Pantry. The Social Pantry is an initiative to help alleviate community food poverty and help with social isolation caused by Covid. The transfer of £26,984 to unrestricted funds was a contribution towards the charity's costs in running the project.

**Designated funds :****Fixed asset fund**

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.

**Emergency Closure fund**

The Emergency Closure fund represents money set aside by the Trustees to cover the salary costs that would be incurred in the event of the closure of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**14 FINANCIAL COMMITMENTS**

At 31 March 2022 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

|                          | <b>2022</b>       | <b>2021</b>       |
|--------------------------|-------------------|-------------------|
|                          | <b>£</b>          | <b>£</b>          |
| within one year          | 1,532             | 548               |
| within two to five years | 2,681             | 1,368             |
| after five years         | -                 | -                 |
|                          | <u>          </u> | <u>          </u> |

As at 31 March 2022, the lease for the Centre has not been signed and the terms are still being negotiated, and therefore no financial commitment is shown above for the lease.

**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 £10, 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**

As noted in Note 13, there were transactions with The Umbrella Cafe CIC. One of the Directors of this company was also a Trustee of the Whitstable Umbrella Community Support Centre, while another Director is married to a Trustee. Another Trustee resigned as a non-executive Director of the Umbrella Café CIC on 14 June 2021.

There were no other transactions with related parties during the year under review or the preceding year.

**18 CONTINGENT LIABILITY**

Since the year end, the Centre has been notified of an accident that happened on the Centre's forecourt in February 2022. A member of the public fell, resulting in a broken arm. A damages claim was submitted in October 2022 in connection with the accident. Were the claim to proceed, the expectation is that it would be covered by insurance with the only loss to the charity being the insurance excess.