

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Chester and District Federation of the
Blind

Johnstone Howell & Co
104 Whitby Road
Ellesmere Port
Cheshire
CH65 0AB

Chester and District Federation of the
Blind

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for the Year Ended 31 December 2021

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Chester and District Federation of the
Blind

Report of the Trustees
for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation exists to promote social inclusion amongst blind and partially sighted people who are socially excluded from society, or parts of society, as a result of being blind or partially sighted by:

- A. Raising public awareness of the issues affecting blind and partially sighted people, both generally and in relation to their social exclusion.
- B. Providing advocacy and support to blind and partially sighted people.
- C. Enabling and encouraging blind and partially sighted people to seek to influence local bodies, such as councils, health and education authorities, to take into account the requirements of blind and partially sighted people.
- D. Providing recreational facilities and other opportunities for blind and partially sighted people through service provision and other mechanisms.
- E. Providing education and information to support and enable blind and partially sighted people to maximise their educational opportunities.

Public benefit

The trustees have full regard to the Charity Commission's guidance on public benefit. The Charity's aims and activities fulfil the public benefit requirement of the Charities Act, 2011. Its charitable purposes are concerned with the advancement of citizenship, community development, and health the charity advances this by providing opportunities for social inclusion (clubs, outings, holidays etc). The charity's beneficiaries are within the Cheshire and adjacent areas. Opportunities to benefit are promoted by providing subsidised transport and activities.

Chester and District Federation of the
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Report of the Trustees
for the Year Ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Treasurer's Report to the AGM Year-End 2021

As Treasurer of CDFB I have a responsibility to keep an eye on the overall financial position of the charity. To that end this brief summary is based on the annual Unaudited Financial Statements for the Year Ended 31 December 2021 for Chester and District Federation of the Blind (CDFB) which were prepared by Chartered Accountants Johnstone Howell & Co., as approved by the board of trustees of the Charity prior to this AGM.

The single most notable thing about the year was, of course, the ongoing Covid-19 health emergency. Tiered level restrictions by area had already been introduced in 2020, and during 2021 pandemic control measures were eased and by the summer months had been greatly reduced. CDFB continued to adjust to the changing circumstances as the Government made efforts to bring the UK's economy out of pandemic mode in gradual steps. I'm pleased to be able to report that despite the challenges the Charity continued to cope remarkably well. Resources were switched back to begin to incorporate "normal" modes of operation. Hence some routine costs, much reduced due to the curtailment of social activities/events, for example transport costs began to rise again (travel costs more than doubling from £5,451 in 2020 to £11,634). Funding levels were maintained thanks to significant grants being received, in particular from the National Lottery and the Morgan Foundation in particular (income from those being £10,000 and £35,875 respectively).

Overall, the total Charity income was a very healthy £222,646. This represents a small decrease in relation to the equivalent figure for 2020 of £230,441. Income from fund raising events was £18,880, an increase on the 2020 figure again reflecting the gradual lifting of social restrictions. Contributions to income in 2021 continued to include grants received and Government support although these were less than in 2020 due to pandemic support tapering off. As in previous years, the largest single contribution to Charity income was the £152,605 of donations, the vast majority of which came from the CDFB Trading Ltd. (the Charity's subsidiary) with the activities at the Depot and shops continuing to be a financial success story.

At the year-end, total funds held by the charity were £576,600 (including £5,378 of restricted funds) representing a 19% increase of £91,879 on the 2020 figure.

Despite challenges the Charity has persevered and continued to build up a very solid financial position. With the reserves now available CDFB can make further progress with the renewal of vehicles during 2022 and to seriously contemplate the refurbishment of the Ellesmere Port Depot and Shop. At the same time the core business of providing services can be kept under constant review given the flexibility provided by the reserves available.

Finally, I would like to take this opportunity to thank our wonderful volunteers and dedicated staff. The volunteers usually add well in excess of 350 hours every week, a huge positive contribution to the organization. Without such conscientious workers we would not have been able to deliver services and continue to be valued by the community.

Recommendation: to re-assess the value of the Rossmore Unit for inclusion in future financial statements.

P Bellerby

Chester and District Federation of the
Blind

Report of the Trustees
for the Year Ended 31 December 2021

FINANCIAL REVIEW

Reserves policy

At present the charity has two major sources of income, profits from trading and income from fundraising. There is a third source of income, grants but the charity does not rely on grant funding for core costs, grant funding tends to be used to run specific projects and buy specified equipment.

Though the charity creates its own income we cannot be certain that there will never be a down turn in trading or a loss of fundraising opportunities. Therefore, our income cannot be guaranteed. For this reason the charity should hold money in reserve to cover a lean period and/or to cover the cost of redundancies and other obligations in the case of the charity being forced to close.

To avoid closure if funding difficulties were to happen the Chester and District Federation of the Blind board of trustees has agreed to keep a certain level of financial reserves to ensure that main operations can continue for a period of six months in the event of loss of income.

The main concerns of the board are to ensure:

That staff can continue working, primarily to secure new funding and
That members/service users are supported to move on to other services.

The level of reserves is calculated and monitored every 12 months as the amount of reserves required will alter according to the number of staff we employ and other commitments the charity may undertake.

The board has decided that a sum of £100,000 should be held in reserve to cover six months outgoings.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133300

Principal address

Unit 37
Rosscliffe Road
Ellesmere Port
Cheshire
CH65 3AS

Trustees

Mrs L C Butt
Dr M Bhakoo
Mrs J Jones
Ms J Whitmore
Ms S Towell
Ms G L Salmon
J Bhargava

Independent Examiner

A M Bagnall
FCA
Johnstone Howell & Co
104 Whitby Road
Ellesmere Port
Cheshire
CH65 0AB

Chester and District Federation of the
Blind

Report of the Trustees
for the Year Ended 31 December 2021

GOVERNANCE

The board has reviewed and revised existing policies.

Approved by order of the board of trustees on 30 August 2022 and signed on its behalf by:

Dr M Bhakoo - Trustee

Independent Examiner's Report to the Trustees of
Chester and District Federation of the
Blind

Independent examiner's report to the trustees of Chester and District Federation of the Blind

I report to the charity trustees on my examination of the accounts of Chester and District Federation of the Blind (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

A M Bagnall
FCA
Johnstone Howell & Co
104 Whitby Road
Ellesmere Port
Cheshire
CH65 0AB

30 August 2022

Chester and District Federation of the
Blind

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	152,605	-	152,605	118,187
Charitable activities	5				
General expenditure		2,006	-	2,006	40,134
Funding of a volunteer co-ordinator		-	10,000	10,000	-
Coronavirus (COVID-19) pandemic related support		-	35,875	35,875	56,500
Other trading activities	3	18,880	-	18,880	15,562
Investment income	4	20	-	20	58
Other income		3,260	-	3,260	-
Total		<u>176,771</u>	<u>45,875</u>	<u>222,646</u>	<u>230,441</u>
EXPENDITURE ON					
Raising funds	6	18,199	-	18,199	1,580
Charitable activities	7				
General expenditure		48,008	46,137	94,145	96,896
Travelling		11,634	-	11,634	5,451
Other		4,794	1,395	6,189	5,808
Total		<u>82,635</u>	<u>47,532</u>	<u>130,167</u>	<u>109,735</u>
NET INCOME/(EXPENDITURE)		<u>94,136</u>	<u>(1,657)</u>	<u>92,479</u>	<u>120,706</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>477,086</u>	<u>7,035</u>	<u>484,121</u>	<u>363,415</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>571,222</u></u>	<u><u>5,378</u></u>	<u><u>576,600</u></u>	<u><u>484,121</u></u>

The notes form part of these financial statements

Chester and District Federation of the
Blind

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Intangible assets	12	-	1	1	1
Tangible assets	13	235,885	5,377	241,262	246,120
Investments	14	1	-	1	1
		<u>235,886</u>	<u>5,378</u>	<u>241,264</u>	<u>246,122</u>
CURRENT ASSETS					
Debtors	15	149,336	-	149,336	73,562
Cash at bank and in hand		<u>189,130</u>	<u>-</u>	<u>189,130</u>	<u>166,397</u>
		338,466	-	338,466	239,959
CREDITORS					
Amounts falling due within one year	16	(3,130)	-	(3,130)	(1,960)
NET CURRENT ASSETS		<u>335,336</u>	<u>-</u>	<u>335,336</u>	<u>237,999</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>571,222</u>	<u>5,378</u>	<u>576,600</u>	<u>484,121</u>
NET ASSETS		<u>571,222</u>	<u>5,378</u>	<u>576,600</u>	<u>484,121</u>
FUNDS	17				
Unrestricted funds				571,222	477,086
Restricted funds				<u>5,378</u>	<u>7,035</u>
TOTAL FUNDS				<u>576,600</u>	<u>484,121</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 August 2022 and were signed on its behalf by:

M Bhakoo - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible assets

Intangible assets represents the cost of nine user licences for Cyber Eyes. The expenditure is to be amortised over its estimated useful life of three years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

Chester and District Federation of the
Blind

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	152,605	118,082
Subscriptions	-	105
	<u>152,605</u>	<u>118,187</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	<u>18,880</u>	<u>15,562</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>20</u>	<u>58</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
Activity	£	£
Government grants received, Job Retention Scheme	2,006	5,134
Government grants received, discretionary	-	35,000
Grants	10,000	-
Grants	35,875	56,500
	<u>47,881</u>	<u>96,634</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Awards for all England, Big Lottery	10,000	-
The Morgan Foundation	35,875	35,500
Big Lottery Fund	-	20,000
Tesco	-	500
Cheshire West Voluntary Action	-	500
	<u>45,875</u>	<u>56,500</u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

6. RAISING FUNDS

Other trading activities

	2021 £	2020 £
Fundraising expenses	18,199	1,580
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
General expenditure	92,196	1,949	94,145
Travelling	11,634	-	11,634
	<u>103,830</u>	<u>1,949</u>	<u>105,779</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
General expenditure	233	1,716	1,949
	<u> </u>	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

Trustee Dr M Bhakoo was paid a total of £200 throughout the year ended 31 December 2020 (2021 - Nil) in respect of bookkeeping services provided to the charity.

Trustees' expenses

No expenses were paid to the trustees during the year ended 31 December 2021 (2020 - £1,000).

10. STAFF COSTS

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

	2021	2020
Administration	3	4
	<u> </u>	<u> </u>

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

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	118,187	-	118,187
Charitable activities			
General expenditure	40,134	-	40,134
Coronavirus (COVID-19) pandemic related support	-	56,500	56,500
Other trading activities	15,562	-	15,562
Investment income	58	-	58
Total	173,941	56,500	230,441
EXPENDITURE ON			
Raising funds	1,580	-	1,580
Charitable activities			
General expenditure	40,396	56,500	96,896
Travelling	5,451	-	5,451
Other	4,413	1,395	5,808
Total	51,840	57,895	109,735
NET INCOME/(EXPENDITURE)	122,101	(1,395)	120,706
RECONCILIATION OF FUNDS			
Total funds brought forward	354,985	8,430	363,415
TOTAL FUNDS CARRIED FORWARD	477,086	7,035	484,121

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2021 and 31 December 2021	5,526
AMORTISATION	
At 1 January 2021 and 31 December 2021	5,525
NET BOOK VALUE	
At 31 December 2021	1
At 31 December 2020	1

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2021	134,738	110,815	18,106
Additions	-	-	1,332
Disposals	-	-	-
At 31 December 2021	134,738	110,815	19,438
DEPRECIATION			
At 1 January 2021	6,564	7,033	3,948
Charge for year	1,094	2,216	2,879
Eliminated on disposal	-	-	-
At 31 December 2021	7,658	9,249	6,827
NET BOOK VALUE			
At 31 December 2021	127,080	101,566	12,611
At 31 December 2020	128,174	103,782	14,158
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2021	37,767	470	301,896
Additions	-	-	1,332
Disposals	(21,700)	-	(21,700)
At 31 December 2021	16,067	470	281,528
DEPRECIATION			
At 1 January 2021	37,763	468	55,776
Charge for year	-	-	6,189
Eliminated on disposal	(21,699)	-	(21,699)
At 31 December 2021	16,064	468	40,266
NET BOOK VALUE			
At 31 December 2021	3	2	241,262
At 31 December 2020	4	2	246,120

Included in cost or valuation of land and buildings is freehold land of £80,000 (2020 - £80,000) which is not depreciated.

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2021 and 31 December 2021	1
NET BOOK VALUE	
At 31 December 2021	1
At 31 December 2020	1

There were no investment assets outside the UK.

In order to comply with best practice the trustees have established a private limited company to carry on the charity's trading activities. CDFB Trading Community Interest Company previously known as CDFB Trading Limited (registered in England and Wales, company number 07466434) was incorporated on 10 December 2010. The charity owns the entire issued share capital of CDFB Trading Community Interest Company.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Amounts owed from subsidiary company	149,336	73,562

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Taxation and social security	1,522	461
Other creditors	1,608	1,499
	3,130	1,960

17. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	477,086	94,136	571,222
Restricted funds			
Cyber Eyes	1	-	1
Big Lottery Fund	1	-	1
The National Lottery Community Fund	7,033	(1,657)	5,376
	7,035	(1,657)	5,378
TOTAL FUNDS	484,121	92,479	576,600

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	176,771	(82,635)	94,136
Restricted funds			
The Morgan Foundation	35,875	(35,875)	-
The National Lottery Community Fund	10,000	(11,657)	(1,657)
	<u>45,875</u>	<u>(47,532)</u>	<u>(1,657)</u>
TOTAL FUNDS	<u><u>222,646</u></u>	<u><u>(130,167)</u></u>	<u><u>92,479</u></u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	354,985	122,101	477,086
Restricted funds			
Cyber Eyes	1	-	1
Big Lottery Fund	1	-	1
The National Lottery Community Fund	8,428	(1,395)	7,033
	<u>8,430</u>	<u>(1,395)</u>	<u>7,035</u>
TOTAL FUNDS	<u><u>363,415</u></u>	<u><u>120,706</u></u>	<u><u>484,121</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,941	(51,840)	122,101
Restricted funds			
The Morgan Foundation	35,500	(35,500)	-
Big Lottery Fund	20,000	(20,000)	-
The National Lottery Community Fund	-	(1,395)	(1,395)
Cheshire West Voluntary Action	500	(500)	-
Tesco	500	(500)	-
	<u>56,500</u>	<u>(57,895)</u>	<u>(1,395)</u>
TOTAL FUNDS	<u><u>230,441</u></u>	<u><u>(109,735)</u></u>	<u><u>120,706</u></u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

17. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	354,985	216,237	571,222
Restricted funds			
Cyber Eyes	1	-	1
Big Lottery Fund	1	-	1
The National Lottery Community Fund	8,428	(3,052)	5,376
	<u>8,430</u>	<u>(3,052)</u>	<u>5,378</u>
TOTAL FUNDS	<u><u>363,415</u></u>	<u><u>213,185</u></u>	<u><u>576,600</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	350,712	(134,475)	216,237
Restricted funds			
The Morgan Foundation	71,375	(71,375)	-
Big Lottery Fund	20,000	(20,000)	-
The National Lottery Community Fund	10,000	(13,052)	(3,052)
Cheshire West Voluntary Action	500	(500)	-
Tesco	500	(500)	-
	<u>102,375</u>	<u>(105,427)</u>	<u>(3,052)</u>
TOTAL FUNDS	<u><u>453,087</u></u>	<u><u>(239,902)</u></u>	<u><u>213,185</u></u>

18. RELATED PARTY DISCLOSURES

Subsidiary company, CDFB Trading Community Interest Company is due to donate profits for taxation purposes for the period under review, amounting to £150,902 (2020 - £116,001), to the charity. The amount owed to the charity by CDFB Trading Community Interest Company at 31 December 2021 amounts to £149,336 (2020 - £73,562) as included in debtors per note 15 to the financial statements.

Chester and District Federation of the
Blind

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	152,605	118,082
Subscriptions	-	105
	<hr/> 152,605	<hr/> 118,187
Other trading activities		
Fundraising events	18,880	15,562
Investment income		
Deposit account interest	20	58
Charitable activities		
Grants	45,875	56,500
Government grants received, Job Retention Scheme	2,006	5,134
Government grants received, discretionary	-	35,000
	<hr/> 47,881	<hr/> 96,634
Other income		
Gain on sale of tangible fixed assets	3,260	-
	<hr/> 222,646	<hr/> 230,441
Total incoming resources		
EXPENDITURE		
Other trading activities		
Fundraising expenses	18,199	1,580
Charitable activities		
Wages	70,728	80,603
Pensions	1,426	1,227
Sub contractors	3,655	1,153
Insurance	2,565	2,387
Telephone	240	216
Postage and stationery	-	255
Advertising	234	87
Sundries	655	212
Repairs and renewals	6,778	1,988
Travelling	11,634	5,451
Canteen	2	2
Cleaning	1,377	2,281
Motor expenses	4,536	4,306
	<hr/> 103,830	<hr/> 100,168

This page does not form part of the statutory financial statements

Chester and District Federation of the
Blind

Detailed Statement of Financial Activities
for the Year Ended 31 December 2021

	2021 £	2020 £
Charitable activities		
Other		
Freehold property	1,094	1,094
Improvements to property	2,216	2,216
Fixtures and fittings	2,879	2,041
Motor vehicles	-	457
	<hr/> 6,189	<hr/> 5,808
Support costs		
Finance		
Bank charges	233	483
Governance costs		
Accountancy fees	1,716	1,496
Other governance costs	-	200
	<hr/> 1,716	<hr/> 1,696
Total resources expended	<hr/> 130,167	<hr/> 109,735
Net income	<hr/> <hr/> 92,479	<hr/> <hr/> 120,706