

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
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 2022

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Chester and District Federation of the
Blind

Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Treasurer's report to the AGM year-end 2022

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 2022 for Chester and District Federation of the Blind (CDFB). These were prepared by chartered accountants Johnstone Howell & Co. and will have been approved by the board of trustees of the charity prior to the AGM.

With the Covid-19 health emergency behind all in the UK, the charity emerged from the restrictions ready to enhance fund raising activities, and income levels increased significantly during the year. The three primary income sources being trading surpluses, donations and fund raising, grants and subsidies. Whilst grants and subsidies declined primarily due to the pandemic coming to an end, it was the trading surplus which increased to such an extent that it more than compensated for the decrease in support funding. On the expenditure side, routine costs for repairs and consumables began to increase again which was only to be expected given the increased levels of use.

Overall, total charity income increased, by 17% year on year, to a very healthy £268,214. Income from fund raising events more than doubled to £43,694 compared with the 2021 figure of £18,880. Once again, the largest income source was from in donations totalling £202,076, the majority of which came from the CDFB Trading Community Interest Company. (the charity's subsidiary). By making such a donation of all income, within the legal time frame, CDFB Trading can avoid paying corporation tax on its profits for the year.

With the activities at the depot and shops (in Runcorn and Ellesmere Port) continuing to be a financial success story, the trustees are planning to add a third shop to the portfolio in 2023 although this will require repairs and refurbishment prior to being opened for business.

At the year-end, total funds held by the charity were £710,786 (including £3,983 of restricted funds) representing a 19% increase of £134,186 on the equivalent figure for 2021.

Therefore, the charity has continued to build up a very solid financial position which exceeds the operating philosophy requirement of the organization, which has been to hold a reserve of £100,000 to cover all running costs without any income for six months. With this increased level of reserves, CDFB Trading can look forward to the refurbishment of the Ellesmere Port depot and a new shop in 2023. At the same time, the charity's core business of providing services and activities can be kept under constant review given the funds available for disposal.

To conclude, I would like to take this opportunity to thank our wonderful team of volunteers, managers and dedicated staff. The volunteers have contributed in excess of 800 hours of work every week, a truly huge contribution to the organization. Without such conscientious workers, the charity would not have been able to deliver services and continue to be valued provider within the local community.

Philip J Bellerby
CDFB Volunteer and Treasurer

Chester and District Federation of the
Blind

Report of the Trustees
for the Year Ended 31 December 2022

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
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 2022

GOVERNANCE

The board has reviewed and revised existing policies.

Approved by order of the board of trustees on 5 July 2023 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 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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

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

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

5 July 2023

Chester and District Federation of the
Blind

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	202,076	-	202,076	152,605
Charitable activities	5				
General expenditure		1,900	-	1,900	2,006
Funding of a volunteer co-ordinator		-	-	-	10,000
Coronavirus (COVID-19) pandemic related support		-	20,500	20,500	35,875
Other trading activities	3	43,694	-	43,694	18,880
Investment income	4	44	-	44	20
Other income		-	-	-	3,260
Total		<u>247,714</u>	<u>20,500</u>	<u>268,214</u>	<u>222,646</u>
EXPENDITURE ON					
Raising funds	6	15,970	-	15,970	18,199
Charitable activities	7				
General expenditure		82,284	20,500	102,784	94,145
Travelling		9,051	-	9,051	11,634
Other		4,828	1,395	6,223	6,189
Total		<u>112,133</u>	<u>21,895</u>	<u>134,028</u>	<u>130,167</u>
NET INCOME/(EXPENDITURE)		135,581	(1,395)	134,186	92,479
RECONCILIATION OF FUNDS					
Total funds brought forward		571,222	5,378	576,600	484,121
TOTAL FUNDS CARRIED FORWARD		<u><u>706,803</u></u>	<u><u>3,983</u></u>	<u><u>710,786</u></u>	<u><u>576,600</u></u>

The notes form part of these financial statements

Chester and District Federation of the
Blind

Balance Sheet
31 December 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Intangible assets	12	-	1	1	1
Tangible assets	13	231,057	3,982	235,039	241,262
Investments	14	1	-	1	1
		<u>231,058</u>	<u>3,983</u>	<u>235,041</u>	<u>241,264</u>
CURRENT ASSETS					
Debtors	15	344,035	-	344,035	149,336
Cash at bank and in hand		<u>134,868</u>	<u>-</u>	<u>134,868</u>	<u>189,130</u>
		478,903	-	478,903	338,466
CREDITORS					
Amounts falling due within one year	16	(3,158)	-	(3,158)	(3,130)
NET CURRENT ASSETS		<u>475,745</u>	<u>-</u>	<u>475,745</u>	<u>335,336</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>706,803</u>	<u>3,983</u>	<u>710,786</u>	<u>576,600</u>
NET ASSETS		<u>706,803</u>	<u>3,983</u>	<u>710,786</u>	<u>576,600</u>
FUNDS	17				
Unrestricted funds				706,803	571,222
Restricted funds				<u>3,983</u>	<u>5,378</u>
TOTAL FUNDS				<u>710,786</u>	<u>576,600</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 July 2023 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
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	201,845	152,605
Subscriptions	231	-
	<u>202,076</u>	<u>152,605</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	43,694	18,880
	<u>43,694</u>	<u>18,880</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	44	20
	<u>44</u>	<u>20</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Grants	General expenditure	1,900	-
Government grants received, Job Retention Scheme	General expenditure	-	2,006
Grants	Funding of a volunteer co-ordinator	-	10,000
Grants	Coronavirus (COVID-19) pandemic related support	20,500	35,875
		<u>22,400</u>	<u>47,881</u>

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

	2022	2021
	£	£
Awards for all England, Big Lottery	-	10,000
Cheshire West and Chester Council	1,900	-
The Morgan Foundation	20,500	35,875
	<u>22,400</u>	<u>45,875</u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

6. RAISING FUNDS

Other trading activities

	2022	2021
	£	£
Fundraising expenses	15,970	18,199
	<u>15,970</u>	<u>18,199</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
General expenditure	100,965	1,819	102,784
Travelling	9,051	-	9,051
	<u>110,016</u>	<u>1,819</u>	<u>111,835</u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
General expenditure	538	1,281	1,819
	<u>538</u>	<u>1,281</u>	<u>1,819</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

No expenses were paid to the trustees during the year ended 31 December 2022 (2021 - nil).

10. STAFF COSTS

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

	2022	2021
	3	3
Administration	<u>3</u>	<u>3</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 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2022 and 31 December 2022	<u>5,526</u>
AMORTISATION	
At 1 January 2022 and 31 December 2022	<u>5,525</u>
NET BOOK VALUE	
At 31 December 2022	<u><u>1</u></u>
At 31 December 2021	<u><u>1</u></u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2022 and 31 December 2022	134,738	110,815	19,438
DEPRECIATION			
At 1 January 2022	7,658	9,249	6,827
Charge for year	1,094	2,216	2,913
At 31 December 2022	8,752	11,465	9,740
NET BOOK VALUE			
At 31 December 2022	125,986	99,350	9,698
At 31 December 2021	127,080	101,566	12,611
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2022 and 31 December 2022	16,067	470	281,528
DEPRECIATION			
At 1 January 2022	16,064	468	40,266
Charge for year	-	-	6,223
At 31 December 2022	16,064	468	46,489
NET BOOK VALUE			
At 31 December 2022	3	2	235,039
At 31 December 2021	3	2	241,262

Included in cost or valuation of land and buildings is freehold land of £80,000 (2021 - £80,000) which is not depreciated.

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2022 and 31 December 2022	1
NET BOOK VALUE	
At 31 December 2022	1
At 31 December 2021	1

There were no investment assets outside the UK.

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

14. FIXED ASSET INVESTMENTS - continued

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

	2022 £	2021 £
Amounts owed from subsidiary company	344,035	149,336

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Taxation and social security	1,492	1,522
Other creditors	1,666	1,608
	<u>3,158</u>	<u>3,130</u>

17. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	571,222	135,581	706,803
Restricted funds			
Cyber Eyes	1	-	1
Big Lottery Fund	1	-	1
The National Lottery Community Fund	5,376	(1,395)	3,981
	<u>5,378</u>	<u>(1,395)</u>	<u>3,983</u>
TOTAL FUNDS	<u>576,600</u>	<u>134,186</u>	<u>710,786</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	247,714	(112,133)	135,581
Restricted funds			
The Morgan Foundation	20,500	(20,500)	-
The National Lottery Community Fund	-	(1,395)	(1,395)
	<u>20,500</u>	<u>(21,895)</u>	<u>(1,395)</u>
TOTAL FUNDS	<u>268,214</u>	<u>(134,028)</u>	<u>134,186</u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<u>7,035</u>	<u>(1,657)</u>	<u>5,378</u>
TOTAL FUNDS	<u><u>484,121</u></u>	<u><u>92,479</u></u>	<u><u>576,600</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	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>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	477,086	229,717	706,803
Restricted funds			
Cyber Eyes	1	-	1
Big Lottery Fund	1	-	1
The National Lottery Community Fund	7,033	(3,052)	3,981
	<u>7,035</u>	<u>(3,052)</u>	<u>3,983</u>
TOTAL FUNDS	<u><u>484,121</u></u>	<u><u>226,665</u></u>	<u><u>710,786</u></u>

Chester and District Federation of the
Blind

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	424,485	(194,768)	229,717
Restricted funds			
The Morgan Foundation	56,375	(56,375)	-
The National Lottery Community Fund	10,000	(13,052)	(3,052)
	<u>66,375</u>	<u>(69,427)</u>	<u>(3,052)</u>
TOTAL FUNDS	<u>490,860</u>	<u>(264,195)</u>	<u>226,665</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 £199,938 (2021 - £150,902), to the charity. The amount owed to the charity by CDFB Trading Community Interest Company at 31 December 2022 amounts to £344,035 (2021 - £149,336) 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 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	201,845	152,605
Subscriptions	231	-
	<hr/> 202,076	<hr/> 152,605
Other trading activities		
Fundraising events	43,694	18,880
Investment income		
Deposit account interest	44	20
Charitable activities		
Grants	22,400	45,875
Government grants received, Job Retention Scheme	-	2,006
	<hr/> 22,400	<hr/> 47,881
Other income		
Gain on sale of tangible fixed assets	-	3,260
	<hr/>	<hr/>
Total incoming resources	268,214	222,646
EXPENDITURE		
Other trading activities		
Fundraising expenses	15,970	18,199
Charitable activities		
Wages	79,947	70,728
Pensions	1,513	1,426
Sub contractors	6,270	3,655
Insurance	2,213	2,565
Telephone	253	240
Postage and stationery	83	-
Advertising	-	234
Sundries	400	655
Repairs and renewals	2,743	6,778
Travelling	9,051	11,634
Canteen	-	2
Cleaning	2,627	1,377
Motor expenses	4,916	4,536
	<hr/> 110,016	<hr/> 103,830
Other		
Freehold property	1,094	1,094
Carried forward	1,094	1,094

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 2022

	2022	2021
	£	£
Other		
Brought forward	1,094	1,094
Improvements to property	2,216	2,216
Fixtures and fittings	2,913	2,879
	<hr/> 6,223	<hr/> 6,189
Support costs		
Finance		
Bank charges	538	233
Governance costs		
Accountancy fees	1,281	1,716
	<hr/> 134,028	<hr/> 130,167
Total resources expended		
Net income	<hr/> <hr/> 134,186	<hr/> <hr/> 92,479