

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
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 2023

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Chester and District Federation of the
Blind

Report of the Trustees
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Treasurer's report to the AGM for the year ended 31 December 2023.

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 2023 for Chester and District Federation of the Blind (CDFB), and its subsidiary CDFB Trading Community Interest Company. Both statements have been prepared by Chartered Accountants Johnstone Howell & Co. and shall be approved by the charity's board of trustees prior to the AGM.

The year was, once again, a good one financially for the charity, with income levels being maintained. The primary income sources were trading surpluses, donations and fund raising. Grants and subsidies were significantly reduced in 2023, and this was due to pandemic aid and support initiatives reaching final closure. Hence it was the trading surplus and donations which were needed to compensate for increasing costs as well as the decrease in grants and subsidies.

On the expenditure side, routine costs for repairs and consumables increased again which was expected. Energy costs doubled as part of the inflationary pressure experienced across the whole of the UK. Significant costs were due to essential repairs and refurbishment at the Donation Station and Depot in Ellesmere Port amounting to almost £36,000. The addition of new staff within Trading meant that the wages bill there increased to £79,002 compared with £41,432 in 2022. Finally, the rental holiday which Trading had enjoyed in previous years for the Donation Station became very evident during 2023 as a result of a new rental agreement coming into full effect throughout the whole year, adding more than £8,000 to the annual operating costs compared with the previous year.

Overall, total charity income for 2023 was a very healthy £190,893. Income from fund raising events fell back to £24,195 compared with the 2022 figure of £43,694. As in previous years, the largest income source was from donations totalling £160,781, the majority of which came from the profits of CDFB Trading. By making a donation of all profits, within the legal time frame, Trading can avoid paying corporation tax for the year.

With the activities at the donation station and shops (in Runcorn and Ellesmere Port) continuing to be a financial success story, the trustees had been planning to add a third shop to the portfolio in 2023. Unfortunately, it was established that the preferred premises required repairs and refurbishment to an extent that the anticipated costs were prohibitive and hence these plans were abandoned. However, the possibility of extending retail operations during 2024 remains.

At the year-end, total funds held by the charity were £779,338 (including £2,588 of restricted funds) representing almost a 10% increase of £68,552 on the equivalent figure for 2022. Although the rate of growth in funds has slowed in comparison with previous years, this is due (as explained above) to increased operating costs, the refurbishment of facilities and reduced grants/subsidies.

Therefore, with current assets at the year-end exceeding £550,000 the charity has continued to build up a very solid financial position which far exceeds the operating philosophy requirement of the organization (ie to hold a reserve of £100,000). This level of reserves ensures that the charity's core business of providing services and activities can be maintained and upgraded where needed.

As this point I should like to thank the remarkable team of volunteers, managers and dedicated staff within both CDFB the charity and CDFB Trading. The volunteers have given approximately 780 hours of work every week, a truly huge contribution to both organizations. Without the combined efforts of all 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 2023

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 2023

GOVERNANCE

The board has reviewed and revised existing policies.

Approved by order of the board of trustees on 18 June 2024 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 2023.

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

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

18 June 2024

Chester and District Federation of the
Blind

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	160,781	-	160,781	202,076
Charitable activities	5				
General expenditure		5,886	-	5,886	1,900
Coronavirus (COVID-19) pandemic related support		-	-	-	20,500
Other trading activities	3	24,195	-	24,195	43,694
Investment income	4	31	-	31	44
Total		<u>190,893</u>	<u>-</u>	<u>190,893</u>	<u>268,214</u>
EXPENDITURE ON					
Raising funds	6	14,533	-	14,533	15,970
Charitable activities	7				
General expenditure		95,673	-	95,673	102,784
Travelling		5,912	-	5,912	9,051
Other		4,828	1,395	6,223	6,223
Total		<u>120,946</u>	<u>1,395</u>	<u>122,341</u>	<u>134,028</u>
NET INCOME/(EXPENDITURE)		69,947	(1,395)	68,552	134,186
RECONCILIATION OF FUNDS					
Total funds brought forward		706,803	3,983	710,786	576,600
TOTAL FUNDS CARRIED FORWARD		<u><u>776,750</u></u>	<u><u>2,588</u></u>	<u><u>779,338</u></u>	<u><u>710,786</u></u>

The notes form part of these financial statements

Chester and District Federation of the
Blind

Balance Sheet
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Intangible assets	12	-	1	1	1
Tangible assets	13	226,229	2,587	228,816	235,039
Investments	14	1	-	1	1
		<hr/> 226,230	<hr/> 2,588	<hr/> 228,818	<hr/> 235,041
CURRENT ASSETS					
Debtors	15	215,771	-	215,771	344,035
Cash at bank and in hand		337,627	-	337,627	134,868
		<hr/> 553,398	<hr/> -	<hr/> 553,398	<hr/> 478,903
CREDITORS					
Amounts falling due within one year	16	(2,878)	-	(2,878)	(3,158)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 550,520	<hr/> -	<hr/> 550,520	<hr/> 475,745
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 776,750	<hr/> 2,588	<hr/> 779,338	<hr/> 710,786
NET ASSETS		<hr/> 776,750	<hr/> 2,588	<hr/> 779,338	<hr/> 710,786
FUNDS	17				
Unrestricted funds				776,750	706,803
Restricted funds				2,588	3,983
TOTAL FUNDS				<hr/> 779,338	<hr/> 710,786

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2024 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 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	159,985	201,845
Subscriptions	796	231
	<u>160,781</u>	<u>202,076</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	<u>24,195</u>	<u>43,694</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>31</u>	<u>44</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	General expenditure	5,886	1,900
Grants	Coronavirus (COVID-19) pandemic related support	-	20,500
		<u>5,886</u>	<u>22,400</u>

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

	2023	2022
	£	£
Cheshire West and Chester Council	-	1,900
The Morgan Foundation	5,886	20,500
	<u>5,886</u>	<u>22,400</u>

Chester and District Federation of the
Blind

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. RAISING FUNDS

Other trading activities

	2023	2022
	£	£
Fundraising expenses	14,533	15,970
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
General expenditure	94,016	1,657	95,673
Travelling	5,912	-	5,912
	<u> </u>	<u> </u>	<u> </u>
	99,928	1,657	101,585
	<u> </u>	<u> </u>	<u> </u>

8. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
General expenditure	412	1,245	1,657
	<u> </u>	<u> </u>	<u> </u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

No expenses were paid to the trustees during the year ended 31 December 2023 (2022 - nil).

10. STAFF COSTS

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

	2023	2022
	3	3
Administration	<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 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	202,076	-	202,076
Charitable activities			
General expenditure	1,900	-	1,900
Coronavirus (COVID-19) pandemic related support	-	20,500	20,500
Other trading activities	43,694	-	43,694
Investment income	44	-	44
Total	<u>247,714</u>	<u>20,500</u>	<u>268,214</u>
EXPENDITURE ON			
Raising funds	15,970	-	15,970
Charitable activities			
General expenditure	82,284	20,500	102,784
Travelling	9,051	-	9,051
Other	4,828	1,395	6,223
Total	<u>112,133</u>	<u>21,895</u>	<u>134,028</u>
NET INCOME/(EXPENDITURE)	135,581	(1,395)	134,186
RECONCILIATION OF FUNDS			
Total funds brought forward	571,222	5,378	576,600
TOTAL FUNDS CARRIED FORWARD	<u>706,803</u>	<u>3,983</u>	<u>710,786</u>

12. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2023 and 31 December 2023	<u>5,526</u>
AMORTISATION	
At 1 January 2023 and 31 December 2023	<u>5,525</u>
NET BOOK VALUE	
At 31 December 2023	<u>1</u>
At 31 December 2022	<u>1</u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

13. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £
COST			
At 1 January 2023 and 31 December 2023	134,738	110,815	19,438
DEPRECIATION			
At 1 January 2023	8,752	11,465	9,740
Charge for year	1,094	2,216	2,913
At 31 December 2023	9,846	13,681	12,653
NET BOOK VALUE			
At 31 December 2023	124,892	97,134	6,785
At 31 December 2022	125,986	99,350	9,698
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2023 and 31 December 2023	16,067	470	281,528
DEPRECIATION			
At 1 January 2023	16,064	468	46,489
Charge for year	-	-	6,223
At 31 December 2023	16,064	468	52,712
NET BOOK VALUE			
At 31 December 2023	3	2	228,816
At 31 December 2022	3	2	235,039

Included in cost or valuation of land and buildings is freehold land of £80,000 (2022 - £80,000) which is not depreciated.

14. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2023 and 31 December 2023	1
NET BOOK VALUE	
At 31 December 2023	1
At 31 December 2022	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 2023

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

	2023 £	2022 £
Amounts owed from subsidiary company	215,771	344,035

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	1,492	1,492
Other creditors	1,386	1,666
	<u>2,878</u>	<u>3,158</u>

17. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	706,803	69,947	776,750
Restricted funds			
Cyber Eyes	1	-	1
Big Lottery Fund	1	-	1
The National Lottery Community Fund	3,981	(1,395)	2,586
	<u>3,983</u>	<u>(1,395)</u>	<u>2,588</u>
TOTAL FUNDS	<u>710,786</u>	<u>68,552</u>	<u>779,338</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	190,893	(120,946)	69,947
Restricted funds			
The National Lottery Community Fund	-	(1,395)	(1,395)
TOTAL FUNDS	<u>190,893</u>	<u>(122,341)</u>	<u>68,552</u>

Chester and District Federation of the
Blind

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

17. MOVEMENT IN FUNDS - continued

Comparatives for 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><u>576,600</u></u>	<u><u>134,186</u></u>	<u><u>710,786</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	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><u>268,214</u></u>	<u><u>(134,028)</u></u>	<u><u>134,186</u></u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	571,222	205,528	776,750
Restricted funds			
Cyber Eyes	1	-	1
Big Lottery Fund	1	-	1
The National Lottery Community Fund	5,376	(2,790)	2,586
	<u>5,378</u>	<u>(2,790)</u>	<u>2,588</u>
TOTAL FUNDS	<u><u>576,600</u></u>	<u><u>202,738</u></u>	<u><u>779,338</u></u>

Chester and District Federation of the
Blind

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

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	438,607	(233,079)	205,528
Restricted funds			
The Morgan Foundation	20,500	(20,500)	-
The National Lottery Community Fund	-	(2,790)	(2,790)
	<u>20,500</u>	<u>(23,290)</u>	<u>(2,790)</u>
TOTAL FUNDS	<u><u>459,107</u></u>	<u><u>(256,369)</u></u>	<u><u>202,738</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 £157,736 (2022 - £199,938), to the charity. The amount owed to the charity by CDFB Trading Community Interest Company at 31 December 2022 amounts to £215,771 (2022 - £344,035) 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 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	159,985	201,845
Subscriptions	796	231
	<hr/> 160,781	<hr/> 202,076
Other trading activities		
Fundraising events	24,195	43,694
Investment income		
Deposit account interest	31	44
Charitable activities		
Grants	5,886	22,400
	<hr/>	<hr/>
Total incoming resources	190,893	268,214
EXPENDITURE		
Other trading activities		
Fundraising expenses	14,533	15,970
Charitable activities		
Wages	81,597	79,947
Pensions	1,793	1,513
Sub contractors	3,513	6,270
Insurance	2,359	2,213
Telephone	282	253
Postage and stationery	27	83
Sundries	1,094	400
Repairs and renewals	1,368	2,743
Travelling	5,912	9,051
Cleaning	825	2,627
Motor expenses	1,158	4,916
	<hr/> 99,928	<hr/> 110,016
Other		
Freehold property	1,094	1,094
Improvements to property	2,216	2,216
Fixtures and fittings	2,913	2,913
	<hr/> 6,223	<hr/> 6,223
Support costs		
Finance		
Bank charges	412	538

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 2023

	2023 £	2022 £
Finance		
Governance costs		
Accountancy fees	1,245	1,281
Total resources expended	122,341	134,028
Net income	68,552	134,186