

Company number 07990220
Registered charity number 1153745

CANTERBURY UMBRELLA
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CANTERBURY UMBRELLA

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,
ITS TRUSTEES AND ADVISORS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

B Gore (resigned 1 May 2025)
D Baxter - Chair
Mrs D Jackson
Dr B Stott (resigned 15 July 2024)
P Nolan (resigned 29 May 2024)
Ms C Clarke
D Milham Treasurer
M Taylor
Mrs T Taylor
B Hollis BEM (appointed 12 November 2024 resigned 18 November 2025)
Mrs C McGirr (appointed 1 May 2025)

Registered office

Canterbury Umbrella Centre
St. Peter's Place
Canterbury
Kent CT12DB

Independent Examiner

M J Moore FCA
15 Preston Park
Faversham
Kent ME13 8LH

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4TA

Company registered number 07990220

Charity registered number 1153745

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees (who are also directors of the charitable company for the purposes of company law) present their annual report together with the financial statements for the year ended 31 March 2025. The Charity constitutes a public benefit entity as defined by FRS 102. This report has been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 as updated through Update Bulletin 1 published on 1 January 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019

Structure, governance and management**a) *Constitution***

The charity is a company limited by guarantee and is constituted under a Memorandum of Association dated 14 March 2013 as amended by special resolution registered at Companies House on 5 September 2013 and is a registered charity.

The reference and administration information is set out on page 1 of the financial statements.

b) *Method of appointment of election of Trustees*

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c) *Policies adopted for the induction and training of Trustees*

All new Trustees receive an induction pack which includes

- the obligations of Trustees
- the main documents which set out the operational framework for the Charity including Memorandum & Articles
- the Aims, Principles & Policies Training Pack

d) *Organisation structure and decision making*

The Trustees meet at least bi-monthly, taking responsibility for administering the charity and taking key policy decisions. The Trustees regularly meet with members of staff and representatives of the centre users (members). Canterbury Umbrella employs 3 staff - a Centre Manager, a Chef and a catering assistant/cleaner. All other functions are carried out by a pool of active volunteers.

e) *Risk assessment*

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Procedures are in place to ensure compliance with the health and safety of all staff, clients and visitors.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Objects of the Charity for Public Benefit

Canterbury Umbrella exists to provide public benefit by:-

- 1 Promoting without distinction of sex, sexual orientation, race, or of political, religious or other opinions, any charitable purpose for the benefit of the inhabitants of Canterbury, Kent and the neighbouring villages and neighbourhood, and without prejudice, to the generality of the foregoing in particular;
- 2 Supporting people with mental or physical sickness, disability or disorder, and to support the aged;
- 3 Protecting and preserving mental and emotional health and stability;
- 4 Providing public benefit through the community support centres supplying facilities for recreation, education, refreshment, companionship and general care, and residence, and to manage and maintain such centres for facilities so as to further the objects of Canterbury Umbrella.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The strategy adopted to meet the objective of the charity in delivering public benefit includes the Trustees continually evaluating and enhancing its range of activities and facilities which are made available to the members. Specifically this includes the introduction of counselling services, additional computer facilities and well maintained community support centre.

Achievements and Performance

The charity continued to operate Canterbury Umbrella Centre throughout the year providing support, activities and nutritious reasonably priced meals to those in the community with poor mental health, stress, disabilities and economically disadvantaged. In March 2024 the Trustees signed a memorandum of understanding to merge Canterbury Umbrella with MIND Bexley and East Kent. The agreement specifically detailed that the range of services and activities would continue to be offered at the Umbrella Centre and that the experienced staff would be offered equivalent jobs under TUPE regulations. MIND proposals were to extend the cafe to create a commercial vegan cafe applying their Revival format as at Whitstable. The Umbrella activities would be contained to an area at the front of the ground floor with the upstairs converted to a training centre. MIND had submitted an application under the Levelling-up Fund for £250,000 for the cafe extension and working capital. When the General Election was called in June 2025 and the grant application was frozen, the CEO of MIND withdrew from the proposed merger.

In July 2025 the Trustees reviewed the financial position and urgently reduced operational costs by declaring two jobs redundant to retain a centre manager, chef and an assistant/cleaner. The Centre opening hours were reduced so the Centre is open from 9am to 3 pm Monday to Friday. The Trustees assessed there were adequate funds to continue to operate until end of December 2024.

Financial Plan to ensure the charity was able to continue to operate throughout 2025. This involved recruiting additional trustees and volunteers, increasing cafe income and room hire revenues, developing professional methodology for grant applications (this aspect has been aided by mentoring from Funding for All), increasing awareness of the Umbrella Centre within the local community, particularly encouraging business to donate awareness of the Umbrella Centre within the local community, particularly encouraging business to donate food - thanks particularly to Bookers Wholesale, TW Wholesale (fresh fruit and vegetables), Nando's, Sainsbury, Tesco and Fairtrade - and financial contributions from local businesses, organisations and individuals. There has also been action to reduce energy, telephone/internet, photocopying and other costs. Whilst Canterbury Umbrella is open to all, it is a registered Warm Welcome Spaces Centre, a membership scheme was re-introduced costing £12 pa - this gives a discount on meals, free activities and reduced hire costs - currently there are 325 members. The Centre is now busier than pre-Covid when 9 staff were employed - provided income from cafe and room hire is maintained the Trustees consider there are sufficient funds to operate into 2027 and beyond.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Plans for the Future

Following a year of restructuring the Charity is on a better financial footing having secured a number of Grants and in particular £20,000 pa from The Swire Trust secured for 3 years. In addition the following grants have been obtained in 2025

Philip and Connie Phillips Trust	£10000	April 2025
Community of the Presentation Trust.	£5000	June 2025
Colyer Fergusson Charitable Trust	£15,000	July 2025
Henry Oldfield Trust	£25,000	August 2025
Kobler Trust	£25,000	September 2025
Friends of Mental Health East Kent	£2,000	September 2025*
Mayah's Legacy	£1737	September 2025*
Kent & Medway Community Health	£4950	September 2025*
HNS Kent and Medway	£1000	September 2025*
Kent Community Foundation	£5000	October 2025

*a total of £11,000 was raised using the Kent Crowd Fund platform to run Living in the Moment Workshops at Canterbury Umbrella for 12 months commencing November 2025.

The Trustees, staff and members are very grateful to the Trustees of the above and the local businesses and individuals who donate so generously to support the work at Canterbury Umbrella.

Provided the cafe income and room hire revenue is maintained the Trustees are confident Canterbury Umbrella will continue to serve the Community well into 2027.

Financial Review

The financial results for the year are set out on page 7

Reserves Policy

The Trustee's aim to maintain £30,000 cash reserve to cover redundancy and other closure costs

Going concern

The Trustees have reasonable expectations that the charity has adequate resources to operate into 2027 and beyond. They continue to operate on the basis of a going concern in preparing the financial statements

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

Statement of Trustees' Responsibilities

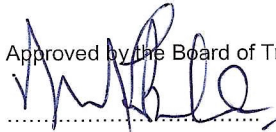
The Trustees (who are also the Directors of the Charity for the purposes of Company Law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company Law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure for that period. In preparing these financial statements the Trustees are required to:-

1. select suitable accounting policies and then apply them consistently
2. observe the methods and principles of the Charities SORP (FRS 102)
3. make judgements and accounting estimates that are reasonable and prudent
4. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Approved by the Board of Trustees on the 18th December 2025 and signed on its behalf by:



David Baxter
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE BUREAU IN SWALE

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 6 to 19.

Responsibilities and basis of report

As the charity 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 statements

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 that in any material respect:

- 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 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Use of Report

This report is made solely to the Company's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 145 of that Act. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or this report.



M J Moore FCA
15 Preston Park
Faversham
Kent ME13 8LH

Date 19th December 2025

**STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Designated Fund	Restricted Funds £	Total 2025 £	Total 2024 £
Income and Endowments						
Donations		62,168	-	1,000	63,168	73,757
Charitable Activities:		24,172	-	-	24,172	26,267
Other Trading Activities		20,731	-	-	20,731	21,509
Investment income	2	1,362	-	-	1,362	1,369
Total incoming resources		108,433	-	1,000	109,433	122,902
Expenditure on:						
Raising Funds		50	-	-	50	3,796
Charitable activities	3	174,923	-	9,870	184,793	243,322
Total resources expended		174,973	-	9,870	184,843	247,118
Net (expenditure)		(66,540)	-	(8,870)	(75,410)	(124,216)
Net Gain((Loss) on investments		2,349	-	-	2,349	(1,105)
		(64,191)	-	(8,870)	(73,061)	(125,321)
Transfers between funds		181	830	(1,011)	-	-
Net movement in funds		(64,010)	830	(9,881)	(73,061)	(125,321)
Reconciliation of funds						
Total funds brought forward		89,980	-	184,086	274,066	399,387
Total funds carried forward	11	25,970	830	174,205	201,005	274,066

BALANCE SHEET
AS AT 31 MARCH 2025


	Note	£	2025 £	£	2024 £
Fixed Assets					
Tangible assets	8		169,704		172,315
Current Assets					
Debtors	9	5,415		5,808	
Investments		-		60,666	
Cash at bank and in hand		26,391		43,921	
		<u>31,806</u>		<u>110,395</u>	
Creditors: Amounts falling due within one year	9	<u>(505)</u>		<u>(8,644)</u>	
Net current assets			<u>31,301</u>		<u>101,751</u>
Total net assets			<u>201,005</u>		<u>274,066</u>
The Funds of the Charity	12				
Unrestricted funds			25,970		89,980
Designated Fund			830		-
Restricted funds			<u>174,205</u>		<u>184,086</u>
Total charity funds			<u>201,005</u>		<u>274,066</u>

The Trustees consider that the Company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act")

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the financial statements.

The financial statements have been prepared in accordance with the provision applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 section 1A -small entities.

These financial statements were approved and authorised for issue by the Board and were signed on their behalf on 18th December 2025



Mr D Baxter
Chairman

Company Registration No 07990220

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 General Information

Canterbury Umbrella is a company limited by guarantee incorporated in England and Wales. The address of the registered office is The Umbrella Centre, St Peters Place, Canterbury, Kent CT1 2DB. Details of the principal activities are included in the Trustees Report.

2 Accounting policies**a General information and basis of preparation**

The Charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) issued on 16th July 2014 as updated through Update Bulletin 1 published on 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The Charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under historical cost convention, modified to include certain items of fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Incoming resources

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

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities when the charity has entitlement after any performance conditions are met, it is probable that the income will be received and the amount can be measured reliably. Income is deferred only when the donor has specified that the income relates to a future period, or if entitlement is not met.

Donated services and facilities are included at the value to the Charity, where this can be quantified. The value of services provided by volunteers has not been included in these accounts in line with the SORP (FRS 102).

Rental income is recognised once it is established the Charity has a right to receive such a payment.

c) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include VAT which cannot be recovered and is therefore reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those that assist the work of the Charity but do not directly represent the charitable activities and include office, personnel, governance and administrative costs. These costs have been allocated to expenditure in charitable activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include Independent Examiners' fees (2024) and costs linked to the strategic management of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies (cont'd)

d) Taxation

The Charity is considered to pass the tests set out in paragraph 1 schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Changeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

e) Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives using the straight line method.

Leasehold improvements	Over the period of the lease
Fixture and Fittings	33% straight line
Computer Equipment	33% straight line

f) Cash and Cash equivalents

Cash is represented by cash in hand and financial institutions repayable without penalty on notice of not more than 24 hours,

g) Debtors and creditors receivable/payable within one year.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any loss arising from impairment are recognised in expenditure.

h) Employee benefits

The Charity operates a defined contribution plan for the benefit of employees. Contributions are expensed as they become payable.

k) Operating leases

Lease payments under operating lease, where substantially all of the risk and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

l) Going concern

The financial statements have been prepared on a going concern basis. We have sought to maximise income in recent times, and all expenditure is closely monitored for value-for-money and impact on the provision of services. Following the pandemic we are in a good position to offer the best of the "old" and "new" methodologies, and staff and volunteers are clearly able to work from a variety of locations and using a range of tools. This puts us in a good position to be a modern, forward-thinking service.

Based on these assessments and having regard to the resources available to the entity, the Trustees have concluded that there is no material uncertainty and that they can continue to adopt the going concern basis in preparing the annual report and accounts.'

m) Fund Accounting

Funds held by the Charity are either:

Unrestricted general funds- these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds- these are funds set aside by the Trustees out of unrestricted general funds for specific projects or future purposes.

Restricted funds- these are funds that 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 used for particular restricted purposes.

n) **Judgements and key sources of estimated uncertainties**

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had any significant effect on amounts recognised in the financial statements, except for those detailed in the above accounting policies.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

o) **Investments**

Investments are a form of financial instruments and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains /(Losses) on investments' in the Statement of Financial Activities incorporating income and expenditure account.

2	Investment Income	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Deposit Interest	1362	-	1362	1106
	Income from	-	-	-	263
		1362	-	1362	1369
<hr/>					
3	Charitable Activities	Unrestricted Funds	Restricted Funds	2025	2024
		£	£	£	£
	Food Purchases	11,112	5,221	16,333	14,464
	Salaries	95,647	-	95,647	118,778
	Termination payments	19,470	-	19,470	-
	Members, and Volunteer activities and expenses	209	524	733	3,336
	Equipment Hire and Maintenance	4,900	1,285	6,185	54,822
	Ground Rent	1,350	-	1,350	1,350
	Rates and Water	1,168	-	1,168	1,053
	Telephone and internet	1,270	-	1,270	1,379
	Cleaning and waste removal	6,701	-	6,701	7,583
	Insurance	6,545	-	6,545	5,874
	Heat and light	12,351	-	12,351	11,468
	Computer costs	2,501	-	2,501	2,676
	Sundry expenses	2,632	-	2,632	2,666
	Depreciation	-	2,611	2,611	2,878
	Support Costs	9,067	229	9,296	14,995
		174,923	9,870	184,793	243,322
<hr/>					
Support costs allocated to activities		Unrestricted Funds	Restricted Fund	2025	2024
		£	£	£	£
4	Staff Training	179	-	179	516
	Bookkeeping fees	6,551	-	6,551	9,099
	Postage Stationery and advertising	565	229	794	1,470
	Independent examiner	-	-	-	2,543
	Service charges	1,772	-	1,772	1,367
		9,067	229	9,296	14,995
<hr/>					
5 Net Income/(expenditure) for the year				2025	2024
				£	£
This is stated after charging:					
Depreciation of Tangible assets				2,933	2,878
Operating lease rentals				1,744	1,640
Independent examiners fees				-	2,543

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6 Staff costs	2025	2024
	£	£
Wages and salaries	91,230	114,000
Social security costs	3,039	3,394
Defined contribution pension costs	1,378	1,725
	<u>95,647</u>	<u>119,119</u>

No employee received total employee benefits (excluding employers pension costs) amounting to more than £60,000 in the period.

	2025	2025	2024	2024
	Number	FTE	Number	FTE
Provision of services	3	3	5	4

7 Trustees' and key management personnel remuneration and expenses

None of the Trustees (or any persons connected with them) received any remuneration during the year, (2024: £Nil) neither were they reimbursed expenses during the year (2024: £Nil).

8 Tangible fixed assets

	Long-term Leasehold Property	Fixtures, & fittings	Computer equipment	Total
	£	£	£	£
Cost				
As at 1 April 2024	258,478	37,148	6,330	301,956
Disposals	-	(825)	-	(825)
As at 31 March 2025	<u>258,478</u>	<u>36,323</u>	<u>6,330</u>	<u>301,131</u>
Depreciation				
As at 1 April 2024	86,163	37,148	6,330	129,641
Disposals	-	(825)	-	(825)
Charge for the year	2,611	-	-	2,611
As at 31 March 2025	<u>88,774</u>	<u>36,323</u>	<u>6,330</u>	<u>131,427</u>
Net book values				
As at 31 March 2023	<u>169,704</u>	<u>-</u>	<u>-</u>	<u>169,704</u>
As at 31 March 2022	<u>172,315</u>	<u>-</u>	<u>-</u>	<u>172,315</u>

Canterbury Umbrella has leased land in St Peter's Place, Canterbury from the Canterbury City Council, for a term of 99 years. The Canterbury Umbrella Centre has been erected on this land at a cost of £258,478. This lease was signed on 16 September 1991. The current annual rent is £1,350 per annum.

The rent is next due for review in September 2026

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

...			
9 Debtors		2025	2024
		£	£
Trade Debtors	690		45
Prepayments and accrued Income	4,725		5,763
	<u>5,415</u>		<u>5,808</u>
10 Creditors: amounts falling due within one year		2025	2024
		£	£
Trade Creditors	112		438
Other creditors	56		469
Accruals	337		7,737
	<u>505</u>		<u>8,644</u>

11 Funds Reconciliation

STATEMENT OF FUNDS- CURRENT YEAR

Unrestricted Funds

	Balance at 01 04 24	Incoming resources	Resources Expended	Transfers Gains/(loss)	Balance at 31 03 25
	£	£	£	£	£
Unrestricted Funds	<u>89,980</u>	<u>108,433</u>	<u>(174,973)</u>	<u>2,530</u>	<u>25,970</u>
Designated fund					
Arts Club	<u>-</u>	<u>-</u>	<u>-</u>	<u>830)</u>	<u>830</u>
Restricted funds					
Building Fund	172,313	-	(2,611)	-	169,702
Art Group fund	1,354	-	(524)	(830)	-
Garden Furniture Fund	384	-	(384)	-	-
CCC Wellbeing & Support Fund	1,761	-	(229)	-	1,532
CCC Parent Power Project	470	-	-	-	470
Grand Lodge of Mark Masons	322	-	(102)	-	220
Food Parcel Fund	3,221	-	(3,221)	-	-
Café Furniture Fund	1,225	-	(219)	-	1,006
The Rotary Club	460	-	(460)	-	-
Kent Community Foundation Consultancy	450	-	-	-	450
Streyntsham's Trust Kitchen Update	117	-	(117)	-	-
Streyntsham's Trust Interactive Whiteboards	825	-	-	-	825
St Dunstons PCC Flower Basket	184	-	(3)	(181)	-
Ukraine Community Kobler Trust A	1,000	1,000	(2,000)	-	-
	<u>184,086</u>	<u>1,000</u>	<u>(9,870)</u>	<u>(1,011)</u>	<u>174,205</u>
Total Funds	<u>274,066</u>	<u>109,433</u>	<u>(184,843)</u>	<u>2,349</u>	<u>201,005</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11 STATEMENT OF FUNDS- PRIOR YEAR

Unrestricted Funds

	Balance at 01 04 23	Incoming resources	Resources Expended	Transfers Profit/(Loss)	Balance at 31 03 24
	£	£	£	£	£
Unrestricted Funds	147,407	74,662	(190,984)	58,895	89,980
Designated fund					
Buildings Maintenance Fund	60,000	-	-	(60,000)	-
Restricted funds					
Building Fund	174,924	-	(2,611)	-	172,313
Art Group fund	1,354	-	-	-	1,354
Garden Furniture Fund	731	-	(347)	-	384
CCC Wellbeing & Support Fund	2,071	190	(500)	-	1,761
Kent Community Foundation Fund	3	-	(3)	-	-
CCC Parent Power Project	600	-	(130)	-	470
The Percy Bilton Charity Fund	40	-	(40)	-	-
Grand Lodge of Mark Masons		45,582	(45,260)	-	322
Food Parcel Fund	4,905	643	(2,327)	-	3,221
Café Furniture Fund	5,000	-	(3,775)	-	1,225
The Rotary Club	1,002	216	(758)	-	460
Kent Community Foundation Consultancy	450	-	-	-	450
Streynsham's Trust Kitchen Update	500	-	(383)	-	117
Streynsham's Trust Interactive Whiteboards	400	425	-	-	825
St Dunstons PCC Flower Basket		184	-	-	184
Ukraine Community Kobler Trust A		1,000	-	-	1,000
	191,980	48,240	(56,134)	-	184,086
Total Funds	399,387	122,902	(247,118)	(1,105)	274,066

Purpose of funds:

Unrestricted Funds: These funds can be used in accordance with the Charity's objectives at the discretion of the Trustees.

Designated Fund

The Art Group fund represented monies raised and donated by charity for running the art group at the Centre. This was previously a restricted fund but in consultation with Trustees and donors moved to designated

Restricted Fund

Building Fund :- represents donations and funds raised for the Specific purpose of building the Canterbury Umbrella Centre

Art Group fund:- Represents monies raised for running the Art group

Garden Furniture Fund:- Monies raised for the purchase of new garden furniture.

CCC Wellbeing & Support Fund :- Monies raised to support promotion of the centre and encourage new members.

CCC Parent Power Project:- Represents monies raised for a young persons support programme.

Grand Lodge of Mark Masons:- Donation to enable refurbishment of the kitchen at the Centre

Food Parcel Fund:- Donations received to prepare food parcels

Café Furniture Fund:- Donations to Centre to purchase Tables and Armchairs for Café.

The Rotary Club:- Monies received to support the Ukraine Community.

Kent Community Foundation Consultancy:- Monies raised for the provision of consultancy services for the Charity.

Streynsham's Trust Kitchen Update:- Monies received to refurbish Kitchen.

Streynsham's Trust Interactive Whiteboards:- Funds donated to enable the purchase of an interactive whiteboard.

St Dunstons PCC Flower Basket:- Fund for the purchase of flower baskets.

Ukraine Community Kobler Trust A:- Monies received to support the Ukraine Community in Canterbury.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

12 Analysis of assets between funds- current year

	Unrestricted Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	169,704	169,704
Current assets	26,475	830	4,501	31,806
Creditors due within one year	(505)			(505)
Total net assets	25,970	830	174,205	201,005

Analysis of assets between funds- Prior year

	Unrestricted Fund £	Designated funds £	Restricted funds £	Total 2024 £
Tangible fixed assets	-	-	172,315	172,315
Other current assets/liabilities	98,624	-	11,771	110,395
Cash at Bank and In Hand	(8,644)	-	-	(8,644)
Total net assets	89,980	-	184,086	274,066

13 Financial Commitments

At 31 March 2025 the charity had total future minimum base payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Within 1 year	3,094	2,274
Between 1 and 5 years	5,400	4,800
Later than five years	81,000	73,800
	89,494	80,874

Pensions and other post retirement benefits

The Charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £1,378 (2024: £6,071). There were no liabilities outstanding (2021: £Nil) in relation to this pension plan.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14 Comparative Statements of Financial Activities (2024)

	Note	Unrestricted Funds £	Designated Fund	Restricted Funds £	Total 2024 £	Total 2023 £
Income and Endowments						
Donations		25,517	-	48,240	73,757	71,629
Charitable Activities		26,267	-	-	26,267	36,793
Other trading activities		21,509	-	-	21,509	24,852
Investment income		1,369	-	-	1,369	1,018
Total incoming resources		74,662	-	48,240	122,902	134,292
Expenditure on Charitable Activities						
Raising Funds		3,796	-	-	3,796	4,272
Charitable activities		187,188	-	56,134	243,322	195,464
Total resources expended		190,984	-	56,134	247,118	199,736
Net Income/(expenditure)		(116,322)	-	(7,894)	(124,216)	(65,444)
Transfers between funds		-	-	-	-	-
Net movement in funds for the year		(116,322)	-	(7,894)	(124,216)	(65,444)
Net Losses on Investments		(1,105)			(1,105)	(2,833)
		(117,427)		(7,894)	(125,321)	(68,277)
Reconciliation of funds						
Total funds brought forward		207,407	-	191,980	399,387	467,664
Total funds carried forward		89,980		184,086	274,066	399,387