

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021
FOR
THE CANTERBURY DISTRICT C.A.B**

McCabe Ford Williams
Chartered Accountants
2 The Links
HERNE BAY
Kent
CT6 7GQ

THE CANTERBURY DISTRICT C.A.B

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FOR THE YEAR ENDED 31ST MARCH 2021**

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THE CANTERBURY DISTRICT C.A.B
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2021

TRUSTEES

A Maysey
B Collins
D Cork
S Record
J Taylor
N Baylis
C Jones
A Yakubu
F Pilcher (resigned 26.5.20)

PRINCIPAL OFFICERS

Chairman	Andy Maysey
Company Secretary	Brian Collins FCA
Chief Officer	Simone Field
Hon Treasurer	David Cork FCA CTA

REGISTERED OFFICE

3 Westgate Hall Road
Canterbury
Kent
CT1 2BT

REGISTERED COMPANY NUMBER 02483455

REGISTERED CHARITY NUMBER 803115

INDEPENDENT EXAMINER

McCabe Ford Williams
Chartered Accountants
2 The Links
HERNE BAY
Kent
CT6 7GQ

SOLICITORS

Furley Page LLP
39 St Margarets Street
Canterbury
Kent
CT1 2TX

BANKERS

Lloyds Bank
49 High Street
Canterbury
CT1 2SE

THE CANTERBURY DISTRICT C.A.B
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 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 charity's objects are to promote any charitable purpose for the benefit of the community in England and in particular Canterbury and surrounding areas, by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. The Canterbury District CAB aims to provide free, confidential, impartial and independent advice and information for the benefit of the local community, to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

To obtain the necessary funding to provide the additional services, applications were made to various local and national providers of community finance. Advertisements were placed for advisory staff both as paid employees and volunteers, induction and training being provided to the extent that necessary knowledge and skills were not pre-existing.

The following detailed objectives for the year to 31 March 2021 were set out in the Business Plan:

- Continue to provide as full a service as possible, particularly to vulnerable and disadvantaged clients
- Review plan to reopen offices as soon as safely practicable for staff & clients
- Ensure quality of advice standards maintained, locally and for local clients processed nationally
- Liaise with funders re targets and contracts
- Provide feedback to CCC re trends & local policy needs
- Deal with CCC bid expected to be required Q3 2021/22
- Monitor financial position to ensure LCA continues to meet budgets & targets
- Plan, in conjunction with Citizens Advice for longer term operation - consider: 'is the way we have always done things the right model for the future?'

Public benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by The Canterbury District CAB during the year. The Trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The principal activity of The Canterbury District CAB remained the provision of free, confidential, independent and impartial advice, information and counsel for the members of the public. This is provided through two local Citizens Advice in Canterbury and Herne Bay and an outreach service in Whitstable.

In addition to generalist advice the following specialist advisory services were provided:

- Debt advice
- Macmillan Cancer Support, welfare benefits advice to individuals, their families and carers affected by cancer

Advisory services were provided through face-to-face consultations, telephone advice lines and various outreach services at various community centres throughout the Canterbury area.

Contribution of Volunteers

The charity receives help and support in the form of voluntary assistance in advising the public and administering the charity.

There continues to be significant demand for our services. In order to be able to meet this demand we are heavily dependent upon our volunteer advisers who continue to be overstretched. The volunteers are the backbone of the service we offer, without them the free advice service provided by The Canterbury District CAB could not continue. They freely give up their time on a regular basis and take the ever-increasing complexities of legislation in their stride. The Trustees are indebted to them and to all the staff who also work so conscientiously to ensure operation of the Bureau is successful. The Canterbury District CAB constantly seeks to recruit and train new volunteer advisers, receptionists and administrative support.

Including trustees 36 volunteers contributed approximately 13,562 hours per annum, at an estimated value of £267,373. Excluding trustees 28 volunteers contributed approximately 12,350 hours of work to the bureau during the year. We estimate the value of this help at £235,304 in respect of the current year (2020: £347,547). Some volunteers are not currently doing any hours but will return at a later stage of pandemic.

THE CANTERBURY DISTRICT C.A.B
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Trustees' attention was focused on the main objectives as follows:

- The need to continue and improve the service offered to the public and more particularly to retain and recruit staff.
- To review and consolidate adequate future funding for the bureau.

The Canterbury District CAB saw a total of 4,938 client contacts, including 1,050 quick client contacts with 15,020 issues and enquiries in 2020/21 (2019/20, 5,022 client contacts with 18,507 issues and enquiries). The Canterbury District CAB assisted in the recovery of funds on behalf of clients. The recovery was made up of income gained £7,407,166, reimbursements £4,436, debts written off £423,619 and other gains totalling £1,358,441.

Fundraising activities

The income for the year was £3,919 an increase of £1,958 on 2019/2020. The main source of fundraising was subscriptions from The Friends and a donation of £1000 from the Dean and Chapter.

Investment performance

The charity does not currently hold material investments.

Internal and external factors

The charity is only too well aware of the financial pressures experienced by its major funders, and in view of this has taken active measures to seek additional sources of funding for its services.

FINANCIAL REVIEW

Financial position

Income sources in the year generated £472,802 (2019/20 £465,851). Of this £263,960 (2019/20 £259,074) related to project restricted activities.

An overall surplus is recorded for this year of £30,299 (2019/20 surplus £15,991). This related to an excess of funding received over expenditure on direct services and included a Council Covid Grant of £20,000.

Principal funding sources

The Directors extend their gratitude to Canterbury City Council for continuing to support the core operating capacity of the charity. Additionally project-specific funding was received from Macmillan Cancer Support, Help to Claim from Citizens Advice and Money Advice and Pensions Service.

The charity did not have any borrowings from either providers of funding or other sources at the balance sheet date.

Reserves policy

The Canterbury District CAB is required to ensure that free monies are available in each financial year to meet any reasonable foreseeable contingency. The Canterbury District CAB will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety of sources as possible. They will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to continue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that 'free' reserves of £100,000 should be maintained which is equal to 3 months normal operating expenditure. As at 31 March 2021 the unrestricted general fund has a balance of £94,677 and the designated funds have a balance of £257,882 (which can if necessary be used for general purposes).

The reasons for holding particular reserves are outlined in notes 15 and 16.

Going concern

The Canterbury District CAB took steps to protect its clients, staff and volunteers during the Covid-19 pandemic by pausing its face to face service and delivering its advice by telephone, webcams and email. Following Government guidelines the local Citizens Advice restarted a limited face to face service from July 2021.

The contract with Canterbury City Council ended in June 2021, at which time a grant was awarded for the subsequent two years, with this and other grants confirmed going forward, the Trustees consider the going concern basis to be appropriate.

Funds in deficit

No funds were in deficit at the balance sheet date.

THE CANTERBURY DISTRICT C.A.B
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

FUTURE PLANS

The Canterbury District CAB aims to continually improve access to its service, and intends to extend its service to an even wider number of the community through increased provision of telephone advice and extending outreach locations.

In pursuing its charitable objectives the charity co-operates with the following organisations:

Canterbury City Council	Money Advice and Pensions Service (MAPS)
Macmillan Cancer Support	Canterbury Relief in Need
Kent County Council, Whitstable Library	Pension Wise
Town and Parish Councils in the Canterbury District	The Canterbury Food Bank
Canterbury Housing Advice Centre	Kent Law Clinic, University of Kent
Kent Savers Credit Union Limited	Christchurch University
Local Citizens Advice in Kent	Catching Lives
Local Umbrella Centres	Job Centres across East Kent
Local Age UK's	Red Zebra
Ethnic Minority Independence Council	East Kent Hospital Trust
Stour and Beckett Chambers	Connecting Canterbury
Canterbury Public Reference Group	Streynsham's Trust
East Kent Cancer Action Group	Canterbury Quakers
Medway NHS Trust	Local Children's Centres
Connexions Careers Service	Porchlight
Shaw Trust	Salvation Army
Medway Macmillan Benefits Service	Pilgrims Hospice
Macmillan Volunteer Service for East Kent	Herne Bay Philanthropic Society
St Vincent De Paul	All Saints Church, Canterbury
St Dunstons Church	

Local Solicitor Firms (in alphabetical order), Barford Fraser, County, DSD Law, Fairweathers, Furley Page, Gardner Croft, Girlings, Gurney Harden, Parry Law, Robinsons, Whitehead Monkton.

The manager also attends the meetings of the Kent and Medway Citizens Advice an organisation set up to consider collective working.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Canterbury District CAB is governed by its Memorandum and Articles of Association as amended on 10 February 2014, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Canterbury District CAB is a registered charity and a company limited by guarantee. The maximum liability of each member is limited to £1. At 31 March 2021 the company had 8 members (2020: 10 members).

THE CANTERBURY DISTRICT C.A.B
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Trustees, who are also directors of the company, are elected at the Annual General Meeting (AGM). The Trustees serve for a year and may be re-elected at the next AGM for a further year.

Where Trustees are appointed during the year they may be co-opted but in order to remain a Trustee for the forthcoming year they must be formally elected at the next AGM. Newly appointed Trustees are provided with a comprehensive induction to the Canterbury District CAB through being able to attend training courses and mentoring by established Trustees.

The Trustees deal with the general affairs of the charity through a Trustee Board. The Chairman of the Trustee Board is elected from the members of that Board. No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

The Canterbury District CAB is governed by its Trustee Board which is responsible for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct of The Canterbury District CAB and for ensuring that the charity satisfies its legal and contractual obligations.

The Trustees meet at least four times a year; this includes strategy and performance review and the setting of operational plans and budgets. Additional meetings are convened when necessary. In addition, the following are entitled to attend:

A representative from Citizens Advice

A representative from the workers

The Chief Officer

and by invitation, any other person that the Board of Trustees thinks fit.

The Trustees delegate the day to day operation of the organisation to senior management. The Trustee Board is independent from management. A register of members' interests is maintained at the registered office and is available to the public.

Related parties

The Canterbury District CAB is a member of Citizens Advice, the operating name of the National Association of Citizens Advice Bureaux, which provides a framework for standards of advice and casework management as well as monitoring progress against these standards. Operating policies are independently determined by the Trustee Board of The Canterbury District CAB in order to fulfil its charitable objects and comply with the national membership requirements.

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients. Where one of the Trustees holds the position of trustee/director of another charity he or she may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Statement of Internal Controls

The local Citizens Advice trustee board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The local Citizens Advice hold joint responsibility for client data that is held in our case management system, with the national Citizens Advice Service. An information assurance management team exists to ensure the confidentiality, integrity and availability of all personal and sensitive data is maintained to a level which is compliant with the requirements of the UK General Data Protection Regulation and Data Protection Act 2018.

Risk management

The Canterbury District CAB has worked on a Corporate Risk Management exercise. A risk management strategy was agreed by the Trustee Board. The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate those risks. To that end The Canterbury District CAB is continually monitoring and managing its risk, reviewing the Corporate Risk register and ensuring action plans are in place to mitigate its key risks.

Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Information Assurance

Information Assurance is reviewed annually. An Information Assurance Accounting Officer and Senior Information Risk Officer are in place. Staff undergo annual information assurance training and assessment at a level appropriate to their role. Information assurance is on-going as new projects are undertaken.

THE CANTERBURY DISTRICT C.A.B
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021

Approved by order of the board of trustees on 15th November 2021 and signed on its behalf by:

A Maysey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE CANTERBURY DISTRICT C.A.B**

Independent examiner's report to the trustees of The Canterbury District C.A.B ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 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 methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Leigh Jones FCCA
Institute of Chartered Accountants in England and Wales
McCabe Ford Williams
Chartered Accountants
2 The Links
HERNE BAY
Kent
CT6 7GQ

15th November 2021

THE CANTERBURY DISTRICT C.A.B

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Activities to further the charities objectives	2	193,368	259,960	453,328	450,859
Fundraising	3	3,919	-	3,919	1,961
Other incoming resources	4	11,555	4,000	15,555	13,031
Total		<u>208,842</u>	<u>263,960</u>	<u>472,802</u>	<u>465,851</u>
 EXPENDITURE ON					
Charitable activities	5				
Charitable activities		176,685	265,818	442,503	449,860
NET INCOME/(EXPENDITURE)		<u>32,157</u>	<u>(1,858)</u>	<u>30,299</u>	<u>15,991</u>
Transfers between funds	13	<u>(1,858)</u>	<u>1,858</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>30,299</u>	<u>-</u>	<u>30,299</u>	<u>15,991</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		322,260	10,754	333,014	317,023
 TOTAL FUNDS CARRIED FORWARD		<u><u>352,559</u></u>	<u><u>10,754</u></u>	<u><u>363,313</u></u>	<u><u>333,014</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

In 2020, total income was £468,851, £206,777 of the income related to unrestricted funds and £259,074 related to restricted funds.

There are no gains or losses in the year, other than those included in the Statement of Financial Accounts.

THE CANTERBURY DISTRICT C.A.B

**BALANCE SHEET
31ST MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	231,018	-	231,018	235,139
CURRENT ASSETS					
Debtors	11	2,049	23,229	25,278	46,190
Cash at bank and in hand		130,914	3,964	134,878	65,460
		<u>132,963</u>	<u>27,193</u>	<u>160,156</u>	<u>111,650</u>
CREDITORS					
Amounts falling due within one year	12	(11,422)	(16,439)	(27,861)	(13,775)
NET CURRENT ASSETS		<u>121,541</u>	<u>10,754</u>	<u>132,295</u>	<u>97,875</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>352,559</u>	<u>10,754</u>	<u>363,313</u>	<u>333,014</u>
NET ASSETS		<u>352,559</u>	<u>10,754</u>	<u>363,313</u>	<u>333,014</u>
FUNDS	13				
Unrestricted funds				352,559	322,260
Restricted funds				10,754	10,754
TOTAL FUNDS				<u>363,313</u>	<u>333,014</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15th November 2021 and were signed on its behalf by:

A Maysey - Trustee

D Cork - Trustee

The notes form part of these financial statements

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

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% straight line
Long leasehold	- over the term of the lease
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- now fully written off

Taxation

The charity is exempt from corporation 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

A Work Place Pension was set up for the employees with effect from 1 August 2016 being a defined contribution scheme. The scheme is open to all employees at any time. The Fund administrators are The People's Pension. The contributions due in the year were all paid as appropriate.

2. ACTIVITIES TO FURTHER THE CHARITIES OBJECTIVES

	2021 £	2020 £
Canterbury City Council	160,728	160,728
Shaw Trust	12,500	14,000
Macmillan Contract	142,132	147,892
Money service advice	18,272	13,011
Food bank	-	6,483
Other	12,640	36,192
Help to Claim	73,581	72,553
Council covid grant	20,000	-
BEIS Equipment grant	9,010	-
Web chat	2,490	-
Kent county council	1,175	-
Streynsham trust	800	-
	<u>453,328</u>	<u>450,859</u>

THE CANTERBURY DISTRICT C.A.B

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

3. FUNDRAISING

	2021 £	2020 £
Fundraising events	-	1,806
Donations - Dean & Chapter	1,000	-
Donations - general	2,919	155
	<u>3,919</u>	<u>1,961</u>

4. OTHER INCOMING RESOURCES

	2021 £	2020 £
Rents received	11,538	13,015
Government grants	4,000	-
Deposit account interest	17	16
	<u>15,555</u>	<u>13,031</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	<u>438,580</u>	<u>3,923</u>	<u>442,503</u>

6. SUPPORT COSTS

	Governance costs £
Charitable activities	<u>3,923</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>4,121</u>	<u>4,127</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31 March 2021, nor for the year ended 31 March 2020.

Trustees' expenses

During the year, the Trustees were reimbursed nil for expenses. (2020 - £124)

THE CANTERBURY DISTRICT C.A.B

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	286,212	276,578
Social security costs	19,604	15,102
	<u>305,816</u>	<u>291,680</u>

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

	2021	2020
Full time	5	5
Part time	12	12
	<u>17</u>	<u>17</u>

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

In addition to the paid staff whose details are shown above, we rely on volunteer workers. The number of full time staff that would be equivalent to the hours worked by volunteers is shown below..

	2021	2020
Full time volunteer equivalent	4.83	10
	<u>4.83</u>	<u>10</u>

The average number of employees, analysed by function was:

	2020	2020
Charitable purposes	16	16
Management & admin	1	1
	<u>17</u>	<u>17</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2020 and 31st March 2021	<u>165,943</u>	<u>161,217</u>	<u>13,452</u>	<u>38,059</u>	<u>378,671</u>
DEPRECIATION					
At 1st April 2020	56,360	35,674	13,439	38,059	143,532
Charge for year	2,818	1,290	13	-	4,121
At 31st March 2021	<u>59,178</u>	<u>36,964</u>	<u>13,452</u>	<u>38,059</u>	<u>147,653</u>
NET BOOK VALUE					
At 31st March 2021	<u>106,765</u>	<u>124,253</u>	<u>-</u>	<u>-</u>	<u>231,018</u>
At 31st March 2020	<u>109,583</u>	<u>125,543</u>	<u>13</u>	<u>-</u>	<u>235,139</u>

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	25,278	46,190

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	27,861	13,775

13. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General funds	60,257	36,278	(1,858)	94,677
Designated	262,003	(4,121)	-	257,882
	322,260	32,157	(1,858)	352,559
Restricted funds				
Restricted funds	10,754	(1,858)	1,858	10,754
TOTAL FUNDS	333,014	30,299	-	363,313

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	208,842	(172,564)	36,278
Designated	-	(4,121)	(4,121)
	208,842	(176,685)	32,157
Restricted funds			
Restricted funds	263,960	(265,818)	(1,858)
TOTAL FUNDS	472,802	(442,503)	30,299

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General funds	40,158	19,032	1,067	60,257
Designated	266,111	(4,108)	-	262,003
	306,269	14,924	1,067	322,260
Restricted funds				
Restricted funds	10,754	1,067	(1,067)	10,754
TOTAL FUNDS	317,023	15,991	-	333,014

THE CANTERBURY DISTRICT C.A.B

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	206,777	(187,745)	19,032
Designated	-	(4,108)	(4,108)
	<u>206,777</u>	<u>(191,853)</u>	<u>14,924</u>
Restricted funds			
Restricted funds	259,074	(258,007)	1,067
	<u>259,074</u>	<u>(258,007)</u>	<u>1,067</u>
TOTAL FUNDS	<u>465,851</u>	<u>(449,860)</u>	<u>15,991</u>

DETAILED MOVEMENTS IN INDIVIDUAL RESTRICTED FUNDS

	Balance 01.04.2020	Income	Expenditure	Transfers	Balance 31.03.2021
Restricted Funds					
Legacy Fund	10,754	-	-	-	10,754
Shaw Trust		12,500	11,519	981	-
Macmillan Cancer Support Contract		142,132	143,424	(1,292)	-
Money and Pension Advisory Service		18,272	18,734	(462)	-
Help to Claim		73,581	74,438	(857)	-
British Energy and Industrial Strategy		11,500	11,808	(308)	-
Streysham Trust		800	720	80	-
Kent County Council		1,175	1,175	-	-
	<u>10,754</u>	<u>259,960</u>	<u>261,818</u>	<u>(1,858)</u>	<u>10,754</u>

The figures below are those for the year ended 31 March 2020.

	Balance 01.04.2019	Income	Expenditure	Transfers	Balance 31.03.2020
Restricted Funds					
Legacy Fund	10,754	-	-	-	10,754
Shaw Trust		14,000	14,062	62	-
Macmillan Cancer Support Contract		147,892	145,240	(2,652)	-
Money Service Advice		13,011	14,484	1473	-
Foodbank		6,483	6,440	(43)	-
Help to Claim		72,553	72,896	343	-
Citizens Advice		500	250	(250)	-
Kent County Council		3,825	3,825	-	-
Co-operative		810	810	-	-
	<u>10,754</u>	<u>259,074</u>	<u>258,007</u>	<u>1,067</u>	<u>10,754</u>

DETAILED MOVEMENTS IN INDIVIDUAL DESIGNATED FUNDS

	Balance 01.04.2020	Income	Expenditure	Transfers	Balance 31.03.2021
Designated Funds					
Property Fund	235,126		4,121		231,005
Management and Maintenance Fund	26,877				26,877
	<u>262,003</u>		<u>4,121</u>		<u>257,882</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

14. RELATED PARTY DISCLOSURES

The Canterbury District CAB paid £1,354 (2020 £2,550) in the year ended 31 March 2020 for various insurance services, including professional indemnity cover, to the National Association of Citizens Advice Bureaux.

15. DESIGNATED FUNDS

Property Fund

This reserve has been designated by the Trustees to provide accommodation for the offices in Canterbury and Herne Bay. Donations were received for the building of the office at Westgate Hall Road, Canterbury which is held on a long lease from Canterbury City Council and the office at 185 High Street. Herne Bay was purchased and completely refurbished with the benefit of a substantial grant from the National Lottery charities board together with a grant from Canterbury City Council and other donations.

Management and Maintenance Fund

The rental income from the flat at Westgate Hall Road, Canterbury has previously provided monies for this fund and payments are made for various capital items. The rental income is now included in General Funds.

16. PURPOSES OF RESTRICTED FUNDS

Legacy Fund

A restricted fund following a legacy in the will of the late M P W Hatcher Esq. An amount of £43,000 was received to which interest has been added. Payments have been made out of the fund for the benefit of the office in Canterbury.

Shaw Trust

To fulfil the Shaw Trust's Live Well Kent contract for Kent, Citizens Advice Tunbridge Wells District and Citizens Advice Canterbury District will deliver money management group sessions and specialist one-to-one debt and money management advice for individuals, including those referred by Live Well Kent, who are living with mental health and wellbeing needs. By providing this, the project will help vulnerable adults to take control of their finances and achieve greater economic wellbeing.

Macmillan Cancer Support

A restricted fund provided by Macmillan Cancer Support to provide assistance to cancer sufferers and their families. The small agreed surplus of £2,552 (2019, £165) in respect of the charge for overhead expenses has been transferred to general reserves.

Money Advice Service (MAS)

Money Advice Service funded Debt Advice Project in partnership with Citizens Advice.

Food Bank

A restricted fund for outreach services at St Dunstons and All Saints Church Halls in Canterbury.

Help to Claim

Funded by Citizens Advice to support clients in the early stages of their Universal Credit claim.

British Energy and Industrial Strategy

The Local Office shall acknowledge the Grant Funds as a donation in each of its annual report and accounts, including reference to the Project Funder: Department of Business, Energy and Industrial Strategy and acknowledgement of Citizens Advice as the source of the Grant Funds.

Pot 2 £10,910 The scope of this project is the distribution of funding to enable local Citizens Advice to obtain technology (hardware and software) and associated equipment in order to increase current capacity to deliver remote advice to clients from a range of locations.

Pot 3 £6,000 Citizens Advice is in receipt of funding from the Department of Business, Energy and Industrial Strategy to enable the service to increase capacity to respond to the immediate demand for advice arising from COVID-19.

Streynsham Trust

Funding to support residents of the Pash of St Dunstan's.

Kent County Council

Towards costs of training & equipment for a Welfare Benefits Advice project for the growing number of people affected by Cancer in East Kent.

THE CANTERBURY DISTRICT C.A.B

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2021**

17. FINANCIAL COMMITMENTS

Capital Commitments

There are no capital commitments at the year end.

Operating Lease Commitments

There are no operating lease commitments at the year end.

THE CANTERBURY DISTRICT C.A.B

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS				
Activities to further the charities objectives				
Canterbury City Council	160,728	-	160,728	160,728
Shaw Trust	-	12,500	12,500	14,000
Macmillan Contract	-	142,132	142,132	147,892
Money service advice	-	18,272	18,272	13,011
Food bank	-	-	-	6,483
Other	12,640	-	12,640	36,192
Help to Claim	-	73,581	73,581	72,553
Council covid grant	20,000	-	20,000	-
BEIS Equipment grant	-	9,010	9,010	-
Web chat	-	2,490	2,490	-
Kent county council	-	1,175	1,175	-
Streynsham trust	-	800	800	-
	<u>193,368</u>	<u>259,960</u>	<u>453,328</u>	<u>450,859</u>
Fundraising				
Fundraising events	-	-	-	1,806
Donations - Dean & Chapter	1,000	-	1,000	-
Donations - general	2,919	-	2,919	155
	<u>3,919</u>	<u>-</u>	<u>3,919</u>	<u>1,961</u>
Other incoming resources				
Rents received	11,538	-	11,538	13,015
Government grants	-	4,000	4,000	-
Deposit account interest	17	-	17	16
	<u>11,555</u>	<u>4,000</u>	<u>15,555</u>	<u>13,031</u>
Total incoming resources	208,842	263,960	472,802	465,851
EXPENDITURE				
Charitable activities				
Wages	80,114	206,098	286,212	276,578
Social security	4,367	15,237	19,604	15,102
Insurance	1,244	1,682	2,926	2,871
Light and heat	2,135	2,863	4,998	5,007
Telephone	2,747	4,451	7,198	6,919
Postage and stationery	1,861	3,623	5,484	8,299
Advertising	-	-	-	18
Repairs & renewals	2,418	3,168	5,586	7,105
Travelling	587	332	919	8,545
Computer expenses	3,226	13,490	16,716	15,514
Equipment expenses	159	780	939	1,203
Citizens advice	1,500	2,050	3,550	2,500
CHAC re CCC	57,862	-	57,862	57,863
Rent	-	-	-	810
Help to Claim payment to Ashford	5,583	-	5,583	22,000
MAS initial costs	-	-	-	2,190
Repairs & renewals	3,349	3,536	6,885	4,869
Bank charges	195	-	195	211
Carried forward	<u>167,347</u>	<u>257,310</u>	<u>424,657</u>	<u>437,604</u>

THE CANTERBURY DISTRICT C.A.B

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Charitable activities				
Brought forward	167,347	257,310	424,657	437,604
Training	641	2,223	2,864	4,105
Staff allowances	2,649	4,289	6,938	-
Depreciation of tangible fixed assets	4,121	-	4,121	4,127
	<u>174,758</u>	<u>263,822</u>	<u>438,580</u>	<u>445,836</u>
Support costs				
Governance costs				
Accountancy	688	999	1,687	1,000
Professional fees	1,239	997	2,236	3,024
	<u>1,927</u>	<u>1,996</u>	<u>3,923</u>	<u>4,024</u>
Total resources expended	<u>176,685</u>	<u>265,818</u>	<u>442,503</u>	<u>449,860</u>
Net income/(expenditure)	<u>32,157</u>	<u>(1,858)</u>	<u>30,299</u>	<u>15,991</u>