

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022
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 2022**

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THE CANTERBURY DISTRICT C.A.B
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST MARCH 2022

TRUSTEES

A Maysey
B Collins
D Cork
S Record
J Taylor
N Baylis
C Jones
A Yakubu
D Ramble (appointed 31.10.22)

PRINCIPAL OFFICERS

Chairman	Andy Maysey
Company Secretary	John Taylor
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 2022

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 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The 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 2022 were set out in the Business Plan:

- Ensure our service is fully inclusive; improving access for those with mental health or language difficulties and for those with lack of access to telephones and digital services.
- Review service delivery plan, reopening offices as soon as safely practicable for staff & clients, combining this with the newly developed remote advice capacity.
- Develop links with National Citizens Advice and other local partners.
- Liaise with funders re targets & grants to promote continuation of funded projects such as Macmillan, HTC and MAPS.
- Deal with demands of CCC funding renegotiation completed Q2 2021/22 and provide feedback to CCC re trends & local policy need to ensure future advice commissioning meets the needs of the community.
- Plan, in conjunction with Citizens Advice for longer-term operation - consider: 'is the way we've always done things the right model for the future?'
- Engage our staff, trustees and volunteers in promoting our Cultural Values in their day to day roles; encouraging everyone to understand our Equality, Diversity and Inclusion aims so that they play a central role in delivering our service.

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:

- Macmillan Cancer Support, welfare benefits advice to individuals, their families and carers affected by cancer
- Pro Bono Family Legal Rota

Advisory services were provided through face-to-face consultations, telephone advice lines, webchat and email.

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 43 volunteers contributed approximately 15,564 hours per annum, at an estimated value of £315,088. Excluding trustees 35 volunteers contributed approximately 14,352 hours of work to the bureau during the year. We estimate the value of this help at £273,396 (excluding value of Trustees) in respect of the current year (2021 : £235,304).

THE CANTERBURY DISTRICT C.A.B
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

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 4,276 client contacts, including 1,012 quick client contacts with 13,793 issues and enquiries in 2021/22 (2020/21, 4,938 client contacts with 15,020 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 £6,995,210 reimbursements £931, debts written off £476,301 and other gains totalling £301,330.

Fundraising activities

The income for the year was £4,141 an increase of £222 on 2020/21. 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 £447,906 (2020/21 £472,802). Of this £431,878 (2020/21 £263,960) related to project restricted activities.

An overall deficit is recorded for this year of £13,434 (2020/21 surplus £30,299). This related to an excess of expenditure on direct services over funding received.

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 £101,000 should be maintained which is equal to 3 months normal operating expenditure. As at 31 March 2022 the unrestricted general fund has a balance of £96,124 and the designated funds have a balance of £253,755 (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 restarting, temporarily pausing and then restarting its face to face services and delivering its advice by telephone, webcams, webchat and email in line with Government guidelines regarding lockdowns.

The grant with Canterbury City Council, which started in June 2021 continues until June 2023. The Council continued the grant as a means of maintaining a service to the community during the covid pandemic. 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 2022

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	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
Canterbury Baptist Church	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
Kent and Medway Local Area Patient Group Network	

Local Solicitor Firms and Barrister Chambers (in alphabetical order), Becket Chambers, Brachers LLP, Divorce Solutions, DSD Law, Hadfields, Girlings, Stillwell Singleton, 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 2022 the company had 8 members (2021: 8 members).

THE CANTERBURY DISTRICT C.A.B
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022

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 Canterbury District CAB Trustee Board oversee the information security of all personal information of our clients, staff, funders and strategic partners that is processed. The Canterbury District CAB 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.

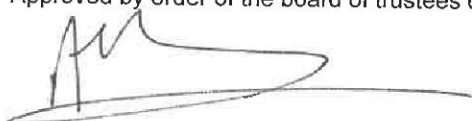
Included in external risks is that of the loss of funding. The effects of this have been minimised by the procedures in place, which have resulted in funding being secured from a variety of sources. The charity continues to seek to diversify its funding sources. Internal risks are minimised by the implementation 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 2022

Approved by order of the board of trustees on 14th November 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'A Maysey', written over a horizontal line.

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 2022.

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

16th November 2022

THE CANTERBURY DISTRICT C.A.B
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Activities to further the charities objectives	2	-	431,878	431,878	453,328
Fundraising	3	4,141	-	4,141	3,919
Other incoming resources	4	11,887	-	11,887	15,555
Total		<u>16,028</u>	<u>431,878</u>	<u>447,906</u>	<u>472,802</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		4,127	455,655	459,782	442,503
Other		-	1,558	1,558	-
Total		<u>4,127</u>	<u>457,213</u>	<u>461,340</u>	<u>442,503</u>
NET INCOME/(EXPENDITURE)		11,901	(25,335)	(13,434)	30,299
Transfers between funds	12	(14,581)	14,581	-	-
Net movement in funds		(2,680)	(10,754)	(13,434)	30,299
RECONCILIATION OF FUNDS					
Total funds brought forward		352,559	10,754	363,313	333,014
TOTAL FUNDS CARRIED FORWARD		<u>349,879</u>	<u>-</u>	<u>349,879</u>	<u>363,313</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

In 2021, total income was £472,802, £208,842 of the income related to unrestricted funds and £263,960 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 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	226,891	-	226,891	231,018
CURRENT ASSETS					
Debtors	10	44,048	8,317	52,365	25,278
Cash at bank		90,287	-	90,287	134,878
		<u>134,335</u>	<u>8,317</u>	<u>142,652</u>	<u>160,156</u>
CREDITORS					
Amounts falling due within one year	11	(11,347)	(8,317)	(19,664)	(27,861)
NET CURRENT ASSETS		<u>122,988</u>	<u>-</u>	<u>122,988</u>	<u>132,295</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>349,879</u>	<u>-</u>	<u>349,879</u>	<u>363,313</u>
NET ASSETS		<u>349,879</u>	<u>-</u>	<u>349,879</u>	<u>363,313</u>
FUNDS	12				
Unrestricted funds				349,879	352,559
Restricted funds				-	10,754
TOTAL FUNDS				<u>349,879</u>	<u>363,313</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 14th November 2022 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 2022

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	- now fully written off
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

	2022 £	2021 £
Canterbury City Council	160,728	160,728
Shaw Trust	6,250	12,500
Macmillan Contract	157,719	142,132
Money service advice	10,262	18,272
Other	2,573	12,640
Help to Claim	73,979	73,581
Council covid grant	-	20,000
BEIS Equipment grant	5,409	9,010
Web chat	-	2,490
Kent county council	-	1,175
Streynsham trust	1,400	800
Kickstart	7,147	-
Awards for All	6,411	-
Carried forward	431,878	453,328

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

2. ACTIVITIES TO FURTHER THE CHARITIES OBJECTIVES - continued

	2022 £	2021 £
Brought forward	431,878	453,328
	<u>431,878</u>	<u>453,328</u>

3. FUNDRAISING

	2022 £	2021 £
Donations - Dean & Chapter	1,000	1,000
Donations - general	3,141	2,919
	<u>4,141</u>	<u>3,919</u>

4. OTHER INCOMING RESOURCES

	2022 £	2021 £
Rents received	7,287	11,538
Government grants	4,000	4,000
Miscellaneous income	593	-
Deposit account interest	7	17
	<u>11,887</u>	<u>15,555</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	<u>458,015</u>	<u>1,767</u>	<u>459,782</u>

6. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	<u>4,127</u>	<u>4,121</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31 March 2022, nor for the year ended 31 March 2021.

Trustees' expenses

During the year, the Trustees were reimbursed £23 for expenses. (2021 - Nil)

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

8. STAFF COSTS

	2022 £	2021 £
Wages and salaries	297,335	286,212
Social security costs	20,591	19,604
	<u>317,926</u>	<u>305,816</u>

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

	2022	2021
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..

	2022	2021
Full time volunteer equivalent	7.46	4.83
	<u>7.46</u>	<u>4.83</u>

The average number of employees, analysed by function was:

	2022	2021
Charitable purposes	16	16
Management & admin	1	1
	<u>17</u>	<u>17</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2021 and 31st March 2022	<u>165,943</u>	<u>161,217</u>	<u>13,452</u>	<u>38,059</u>	<u>378,671</u>
DEPRECIATION					
At 1st April 2021	59,178	36,964	13,452	38,059	147,653
Charge for year	2,837	1,290	-	-	4,127
At 31st March 2022	<u>62,015</u>	<u>38,254</u>	<u>13,452</u>	<u>38,059</u>	<u>151,780</u>
NET BOOK VALUE					
At 31st March 2022	<u>103,928</u>	<u>122,963</u>	<u>-</u>	<u>-</u>	<u>226,891</u>
At 31st March 2021	<u>106,765</u>	<u>124,253</u>	<u>-</u>	<u>-</u>	<u>231,018</u>

THE CANTERBURY DISTRICT C.A.B

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	<u>52,365</u>	<u>25,278</u>

The allocation between restricted and unrestricted funds is as follows:

<u>Unrestricted Fund</u>		
Due from Restricted Fund	42,084	
Other Debtors	<u>1,964</u>	
		44,048
<u>Restricted Fund</u>		
Trade Debtors	50,401	
Less Due to Restricted Fund	<u>(42,084)</u>	
		<u>8,317</u>
		<u>£52,365</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	<u>19,664</u>	<u>27,861</u>

12. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General funds	94,677	16,028	(14,581)	96,124
Designated	<u>257,882</u>	<u>(4,127)</u>	<u>-</u>	<u>253,755</u>
	352,559	11,901	(14,581)	349,879
Restricted funds				
Restricted funds	<u>10,754</u>	<u>(25,335)</u>	<u>14,581</u>	<u>-</u>
TOTAL FUNDS	<u>363,313</u>	<u>(13,434)</u>	<u>-</u>	<u>349,879</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	16,028	-	16,028
Designated	<u>-</u>	<u>(4,127)</u>	<u>(4,127)</u>
	16,028	(4,127)	11,901
Restricted funds			
Restricted funds	<u>431,878</u>	<u>(457,213)</u>	<u>(25,335)</u>
TOTAL FUNDS	<u>447,906</u>	<u>(461,340)</u>	<u>(13,434)</u>

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

12. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<u>322,260</u>	<u>32,157</u>	<u>(1,858)</u>	<u>352,559</u>
Restricted funds				
Restricted funds	10,754	(1,858)	1,858	10,754
TOTAL FUNDS	<u>333,014</u>	<u>30,299</u>	<u>-</u>	<u>363,313</u>

Comparative 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)
	<u>208,842</u>	<u>(176,685)</u>	<u>32,157</u>
Restricted funds			
Restricted funds	263,960	(265,818)	(1,858)
TOTAL FUNDS	<u>472,802</u>	<u>(442,503)</u>	<u>30,299</u>

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

12. MOVEMENT IN FUNDS - continued

DETAILED MOVEMENTS IN INDIVIDUAL RESTRICTED FUNDS

	Balance 01.04.2021	Income	Expenditure	Transfers	Balance 31.03.2022
Restricted Funds					
Legacy Fund	10,754	-	10,754	-	-
Canterbury City Council		160,728	173,511	(12,783)	-
Shaw Trust		6,250	6,236	14	-
Macmillan Cancer Support Contract		157,719	159,431	(1,712)	-
Money and Pension Advisory Service		10,262	10,286	(24)	-
Help to Claim		73,979	74,055	(76)	-
British Energy and Industrial Strategy		5,409	5,409	-	-
Streynsham Trust		1,400	1,400	-	-
Kickstart		7,147	7,147	-	-
Award for All		6,411	6,411	-	-
Hampshire CC		475	475	-	-
Co-operative		2,098	2,098	-	-
	<u>10,754</u>	<u>431,878</u>	<u>457,213</u>	<u>(14,581)</u>	

The figures below are those for the year ended 31 March 2021.

	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 Service Advice		18,272	18,734	(462)	-
Help to Claim		73,581	74,438	(857)	-
Citizens Advice		11,500	11,808	(308)	-
Streynsham 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>

DETAILED MOVEMENTS IN INDIVIDUAL DESIGNATED FUNDS

	Balance 01.04.2021	Income	Expenditure	Transfers	Balance 31.03.2022
Designated Funds					
Property Fund	231,005		4,127		226,878
Management and Maintenance Fund	26,877				26,877
	<u>257,882</u>		<u>4,127</u>		<u>253,755</u>

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

13. **CONTINGENT LIABILITIES**

Our funding from Canterbury City Council is by way of a grant which is not subject to VAT. The VAT status of our sub-grant to Canterbury Housing Advice Centre is being challenged by HM Revenue and Customs. This is now under review but there is a potential VAT liability of £14,465.50.

We do not know whether this will affect these financial statements.

14. **RELATED PARTY DISCLOSURES**

The Canterbury District CAB paid £3,981 (2021 : £1,354) in the year ended 31 March 2022 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 and all funds were paid out in the year for work on the Canterbury Property. The fund is now closed.

Canterbury City Council

A restricted fund by way of a grant for Welfare Rights and Housing Advice.

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.

Money Advice Service (MAS)

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

Help to Claim

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

British Energy and Industrial Strategy

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.

Streysham Trust

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

Kickstart

The Kickstart Scheme comprised of funding from the DWP to create jobs for young people at risk of long-term unemployment.

Awards for All

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

16. PURPOSES OF RESTRICTED FUNDS - continued

The National Lottery provided funding through the Awards for All scheme for core maintenance of our premises and funding to improve staff safety with adjustments needed to make the premises Covid-safe including a training element related to the anticipated needs of our client.

Hampshire Citizens Advice

A restricted fund to support clients to prevent Gambling Harm Risk.

Co-operative

A grant for equipment for advising Whitstable clients.

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 2022**

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS				
Activities to further the charities objectives				
Canterbury City Council	-	160,728	160,728	160,728
Shaw Trust	-	6,250	6,250	12,500
Macmillan Contract	-	157,719	157,719	142,132
Money service advice	-	10,262	10,262	18,272
Other	-	2,573	2,573	12,640
Help to Claim	-	73,979	73,979	73,581
Council covid grant	-	-	-	20,000
BEIS Equipment grant	-	5,409	5,409	9,010
Web chat	-	-	-	2,490
Kent county council	-	-	-	1,175
Streyntsham trust	-	1,400	1,400	800
Kickstart	-	7,147	7,147	-
Awards for All	-	6,411	6,411	-
	-	431,878	431,878	453,328
Fundraising				
Donations - Dean & Chapter	1,000	-	1,000	1,000
Donations - general	3,141	-	3,141	2,919
	4,141	-	4,141	3,919
Other incoming resources				
Rents received	7,287	-	7,287	11,538
Government grants	4,000	-	4,000	4,000
Miscellaneous income	593	-	593	-
Deposit account interest	7	-	7	17
	11,887	-	11,887	15,555
Total incoming resources	16,028	431,878	447,906	472,802
EXPENDITURE				
Charitable activities				
Wages	-	297,335	297,335	286,212
Social security	-	20,591	20,591	19,604
Insurance	-	3,980	3,980	2,926
Light and heat	-	4,270	4,270	4,998
Telephone	-	10,046	10,046	7,198
Postage and stationery	-	7,241	7,241	5,484
Cleaning and sundries	-	6,911	6,911	5,586
Travelling	-	1,430	1,430	919
Computer expenses	-	13,736	13,736	16,716
Equipment expenses	-	3,454	3,454	939
Macmillan expenses	-	(10)	(10)	-
Citizens advice	-	4,100	4,100	3,550
CHAC re CCC	-	57,862	57,862	57,862
Help to Claim payment to Ashford	-	-	-	5,583
Repairs & renewals	-	16,418	16,418	6,885
Bank charges	-	211	211	195
Training	-	212	212	2,864
Carried forward	-	447,787	447,787	427,521

This page does not form part of the statutory financial statements

THE CANTERBURY DISTRICT C.A.B

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Charitable activities				
Brought forward	-	447,787	447,787	427,521
Staff allowances	-	6,101	6,101	6,938
Depreciation of tangible fixed assets	4,127	-	4,127	4,121
	<u>4,127</u>	<u>453,888</u>	<u>458,015</u>	<u>438,580</u>
Support costs				
Governance costs				
Accountancy	-	1,558	1,558	1,687
Professional fees	-	1,767	1,767	2,236
	<u>-</u>	<u>3,325</u>	<u>3,325</u>	<u>3,923</u>
Total resources expended	<u>4,127</u>	<u>457,213</u>	<u>461,340</u>	<u>442,503</u>
Net income/(expenditure)	<u>11,901</u>	<u>(25,335)</u>	<u>(13,434)</u>	<u>30,299</u>