

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023  
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 2023**

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**THE CANTERBURY DISTRICT C.A.B**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**TRUSTEES**

A Maysey  
B Collins  
D Cork  
S Record  
J Taylor  
N Baylis  
C Jones  
A Yakubu  
D Rample (appointed 31.10.22)  
H Brighton (appointed 14.11.22)

**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 2023**

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 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The 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 2023 were set out in the Business Plan:

- Ensure our service is fully inclusive; improving access for those with mental health issues, carers and hearing difficulties and the digitally excluded.
- Ensure sufficient funding to deal with the funding deficit for the current year and ensure a stable base for the medium term.
- Deal with demands of CCC funding renegotiation for 2023 onwards and provide feedback to CCC re need for increased funding to reflect the real cost of delivering the general advice service to satisfy the needs of our community.
- Review of Trustees Board to ensure it is resilient and stable for the medium term.
- Board to consider the strategic review and incorporate it into the business plan.
- Continue to deliver a service prioritising local clients with the greatest need.
- Ensure we have adequate numbers of staff and volunteers and that they are sufficiently skilled to support clients through evolving economic and social circumstances including the cost of living crisis.
- Engage our staff, Trustees and volunteers in promoting our cultural values in their day to day roles; encouraging everyone to understand our Equity, 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.

**THE CANTERBURY DISTRICT C.A.B**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**OBJECTIVES AND ACTIVITIES**

**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, 50 volunteers contributed approximately 13,338 hours per annum, at an estimated value of £249,143. Excluding Trustees, 40 volunteers contributed approximately 11,778 hours of work to the bureau during the year. We estimate the value of this help at £209,972. (excluding the value of Trustees) in respect of the year under review (2022:£273,396).

**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 3,601 client contacts, including 496 quick client contacts with 12,141 issues and enquiries in 2022/23 (2021/22, 4,276 client contacts with 13,793 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 £6,955,145 reimbursements £4,553, debts written off £29,765 and other gains totalling £464,408

**Fundraising activities**

The income for the year was £5,234 an increase of £1,093 on 2021/22. 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 £398,195 (2021/22 £447,906). Of this £378,920 (2021/22 £431,878) related to project restricted activities.

An overall deficit is recorded for this year of £14,378 (2021/22 deficit £13,434). 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. The grant from Canterbury City Council ended in June 2023 and has been extended for a further year. Additionally project-specific funding was received from Macmillan Cancer Support, 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.

**THE CANTERBURY DISTRICT C.A.B**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**FINANCIAL REVIEW**

**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 £91,500 should be maintained which is equal to 3 months normal operating expenditure. As at 31 March 2023 the unrestricted general fund has a balance of £85,873 and the designated funds have a balance of £249,628 (which can if necessary be used for general purposes).

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

**Funds in deficit**

No funds were in deficit at the balance sheet date.

**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 Minorities in Canterbury	East Kent Hospital Trust
Kent & Medway Cancer Alliance	Connecting Canterbury
The Friends Meeting Hall	Streynsham's Trust
Medway NHS Trust	Local Children's Centres
Canterbury Baptist Church	Porchlight
Shaw Trust	Salvation Army
Medway Macmillan Benefits Service	Pilgrims Hospice
Crossroads Macmillan Volunteer Service for East Kent	Herne Bay Philanthropic Society
St Vincent De Paul, Canterbury	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, Girlings, Stillwell Singleton, Whitehead Monkton.

The Chief Officer 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 2023 the company had 10 members (2022: 8 members).

**THE CANTERBURY DISTRICT C.A.B**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**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 2023**

Approved by order of the Board of Trustees on 20th November 2023 and signed on its behalf by:

A handwritten signature consisting of the letters 'A8' followed by a large, horizontal oval shape, likely a stamp or a flourish.

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 2023.

**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 member of the 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

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

20th November 2023

THE CANTERBURY DISTRICT C.A.B

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Activities to further the charities objectives	2	-	378,920	378,920	431,878
Fundraising	3	5,234	-	5,234	4,141
Other incoming resources	4	14,041	-	14,041	11,887
<b>Total</b>		<u>19,275</u>	<u>378,920</u>	<u>398,195</u>	<u>447,906</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable activities		4,127	406,972	411,099	459,782
Other		-	1,474	1,474	1,558
<b>Total</b>		<u>4,127</u>	<u>408,446</u>	<u>412,573</u>	<u>461,340</u>
<b>NET INCOME/(EXPENDITURE)</b>		15,148	(29,526)	(14,378)	(13,434)
<b>Transfers between funds</b>	12	(29,526)	29,526	-	-
<b>Net movement in funds</b>		<u>(14,378)</u>	<u>-</u>	<u>(14,378)</u>	<u>(13,434)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		349,879	-	349,879	363,313
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>335,501</u>	<u>-</u>	<u>335,501</u>	<u>349,879</u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

In 2022, total income was £447,906, £16,028 of the income related to unrestricted funds and £431,878 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 2023**

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	222,764	-	222,764	226,891
<b>CURRENT ASSETS</b>					
Debtors	10	28,435	29,154	57,589	52,365
Cash at bank		91,740	-	91,740	90,287
		<u>120,175</u>	<u>29,154</u>	<u>149,329</u>	<u>142,652</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(7,438)	(29,154)	(36,592)	(19,664)
		<u>112,737</u>	<u>-</u>	<u>112,737</u>	<u>122,988</u>
<b>NET CURRENT ASSETS</b>					
		<u>335,501</u>	<u>-</u>	<u>335,501</u>	<u>349,879</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>335,501</u>	<u>-</u>	<u>335,501</u>	<u>349,879</u>
<b>NET ASSETS</b>					
		<u>335,501</u>	<u>-</u>	<u>335,501</u>	<u>349,879</u>
<b>FUNDS</b>	12				
Unrestricted funds				335,501	349,879
<b>TOTAL FUNDS</b>				<u>335,501</u>	<u>349,879</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

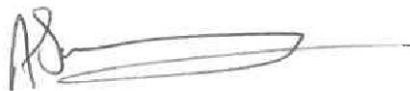
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

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 20th November 2023 and were signed on its behalf by:



A Maysey - Trustee



D Cork - Trustee

**THE CANTERBURY DISTRICT C.A.B**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**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 Partnership. The contributions due in the year were all paid as appropriate.

**2. ACTIVITIES TO FURTHER THE CHARITIES OBJECTIVES**

	2023	2022
	£	£
Canterbury City Council	160,728	160,728
Shaw Trust	-	6,250
Macmillan Grant	187,218	157,719
Money service advice	11,041	10,262
Other	3,625	2,573
Help to Claim	-	73,979
BEIS Equipment grant	-	5,409
Kent County Council	8,188	-
Streysham trust	-	1,400
Kickstart	-	7,147
Awards for All	3,120	6,411
David Family	5,000	-
	<u>378,920</u>	<u>431,878</u>

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

3. FUNDRAISING

	2023	2022
	£	£
Donations - Dean & Chapter	1,000	1,000
Donations - general	4,234	3,141
	<u>5,234</u>	<u>4,141</u>

4. OTHER INCOMING RESOURCES

	2023	2022
	£	£
Rents received	8,660	7,287
Government grants	5,000	4,000
Miscellaneous income	275	593
Deposit account interest	106	7
	<u>14,041</u>	<u>11,887</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	<u>409,079</u>	<u>2,020</u>	<u>411,099</u>

6. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>4,127</u>	<u>4,127</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There was no Trustees' remuneration or other benefits for the year ended 31 March 2023, nor for the year ended 31 March 2022.

Trustees' expenses

During the year, the Trustees were reimbursed £Nil for expenses. (2022 - £23)

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	272,674	297,335
Social security costs	17,734	20,591
	<u>290,408</u>	<u>317,926</u>

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

	2023	2022
Full time	7	5
Part time	9	12
	<u>16</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.

**THE CANTERBURY DISTRICT C.A.B**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023**

**8. STAFF COSTS - continued**

	2023	2022
Full time volunteer equivalent	6.93	7.46
	<u>6.93</u>	<u>7.46</u>

The average number of employees, analysed by function was:

	2023	2022
Charitable purposes	15	16
Management & admin	1	1
	<u>16</u>	<u>17</u>

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1st April 2022 and 31st March 2023	165,943	161,217	13,452	38,059	378,671
<b>DEPRECIATION</b>					
At 1st April 2022	62,015	38,254	13,452	38,059	151,780
Charge for year	2,837	1,290	-	-	4,127
At 31st March 2023	64,852	39,544	13,452	38,059	155,907
<b>NET BOOK VALUE</b>					
At 31st March 2023	101,091	121,673	-	-	222,764
At 31st March 2022	103,928	122,963	-	-	226,891

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	57,589	52,365

The allocation between restricted and unrestricted funds is as follows:

	2023 £	2022 £
Unrestricted Fund		
Due from Restricted Fund	23,961	42,084
Other Debtors	4,474	1,964
	<u>28,435</u>	<u>44,048</u>
Restricted Fund		
Trade Debtors	53,115	50,401
Less Due to Unrestricted Fund	23,961	42,084
	<u>29,154</u>	<u>8,317</u>
	<u>57,589</u>	<u>52,365</u>

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	<u>36,592</u>	<u>19,664</u>

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General funds	96,124	19,275	(29,526)	85,873
Designated	<u>253,755</u>	<u>(4,127)</u>	<u>-</u>	<u>249,628</u>
	349,879	15,148	(29,526)	335,501
<b>Restricted funds</b>				
Restricted funds	-	(29,526)	29,526	-
<b>TOTAL FUNDS</b>	<u>349,879</u>	<u>(14,378)</u>	<u>-</u>	<u>335,501</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	19,275	-	19,275
Designated	<u>-</u>	<u>(4,127)</u>	<u>(4,127)</u>
	19,275	(4,127)	15,148
<b>Restricted funds</b>			
Restricted funds	378,920	(408,446)	(29,526)
<b>TOTAL FUNDS</b>	<u>398,195</u>	<u>(412,573)</u>	<u>(14,378)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
Restricted funds	10,754	(25,335)	14,581	-
<b>TOTAL FUNDS</b>	<u>363,313</u>	<u>(13,434)</u>	<u>-</u>	<u>349,879</u>

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

12. MOVEMENT IN FUNDS - continued

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

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

DETAILED MOVEMENTS IN INDIVIDUAL RESTRICTED FUNDS

	Balance 01.04.2022	Income	Expenditure	Transfers	Balance 31.03.2023
<b>Restricted Funds</b>					
Canterbury City Council	160,728	189,958	(29,230)	-	-
Macmillan Cancer Support Contract	187,218	187,218	-	-	-
Money and Pension Advisory Service	11,041	11,082	(41)	-	-
Kent County Council	8,188	8,443	(255)	-	-
Award for All	3,120	3,120	-	-	-
David Family	5,000	5,000	-	-	-
Whitehead Monkton	2,000	2,000	-	-	-
Citizens Advice	625	625	-	-	-
The Arnold Clark Community Fund	1,000	1,000	-	-	-
	-	378,920	408,446	(29,526)	-

The figures below are those for the year ended 31 March 2022.

	Balance 01.04.2021	Income	Expenditure	Transfers	Balance 31.03.2022
<b>Restricted Funds</b>					
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	-	-	-
	10,754	431,878	457,213	(14,581)	-



**THE CANTERBURY DISTRICT C.A.B**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023**

**12. MOVEMENT IN FUNDS - continued**

**DETAILED MOVEMENTS IN INDIVIDUAL DESIGNATED FUNDS**

	Balance 01.04.2022	Income	Expenditure	Transfers	Balance 31.03.2023
<b>Designated Funds</b>					
Property Fund	226,878		4,127		222,751
Management and Maintenance Fund	26,877				26,877
	<u>253,755</u>		<u>4,127</u>		<u>249,628</u>

**13. RELATED PARTY DISCLOSURES**

The Canterbury District CAB paid £2,223 (2022 : £3,081) in the year ended 31 March 2023 for various insurance services, including professional indemnity cover, to the National Association of Citizens Advice Bureaux.

**14. 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.

**15. PURPOSES OF RESTRICTED FUNDS**

**Canterbury City Council**

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

**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.

**Kent County Council**

KCC Strategic Recovery Fund.

**Awards for All**

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 clients.

**David Family**

Supporting CAB in Whitstable and surrounding area.

**Whitehead Monkton**

For training costs involved in recruiting and training volunteer advisers for The Canterbury District C.A.B.

**Citizens Advice**

Championing Action on Gambling Harm.

**The Arnold Clark Community Fund**

Supporting the Family Legal Rota offering Pro Bono Family Legal Advice to the public.

THE CANTERBURY DISTRICT C.A.B

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST MARCH 2023

16. 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 2023**

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS</b>				
<b>Activities to further the charities objectives</b>				
Canterbury City Council	-	160,728	160,728	160,728
Shaw Trust	-	-	-	6,250
Macmillan Grant	-	187,218	187,218	157,719
Money service advice	-	11,041	11,041	10,262
Other	-	3,625	3,625	2,573
Help to Claim	-	-	-	73,979
BEIS Equipment grant	-	-	-	5,409
Kent County Council	-	8,188	8,188	-
Streynsham trust	-	-	-	1,400
Kickstart	-	-	-	7,147
Awards for All	-	3,120	3,120	6,411
David Family	-	5,000	5,000	-
	-	378,920	378,920	431,878
<b>Fundraising</b>				
Donations - Dean & Chapter	1,000	-	1,000	1,000
Donations - general	4,234	-	4,234	3,141
	5,234	-	5,234	4,141
<b>Other incoming resources</b>				
Rents received	8,660	-	8,660	7,287
Government grants	5,000	-	5,000	4,000
Miscellaneous income	275	-	275	593
Deposit account interest	106	-	106	7
	14,041	-	14,041	11,887
<b>Total incoming resources</b>	19,275	378,920	398,195	447,906
<b>EXPENDITURE</b>				
<b>Charitable activities</b>				
Wages	-	272,674	272,674	297,335
Social security	-	17,734	17,734	20,591
Insurance	-	4,172	4,172	3,980
Light and heat	-	5,009	5,009	4,270
Telephone	-	8,250	8,250	10,046
Postage and stationery	-	5,326	5,326	7,241
Cleaning and sundries	-	6,933	6,933	6,901
Travelling	-	2,525	2,525	1,430
Computer expenses	-	10,959	10,959	13,736
Equipment expenses	-	407	407	3,454
Citizens Advice	-	4,100	4,100	4,100
CHAC re CCC	-	57,862	57,862	57,862
Repairs & renewals	-	4,011	4,011	16,418
Bank charges	-	182	182	211
Training	-	2,790	2,790	212
Staff allowances	-	1,118	1,118	6,101
Recruitment	-	900	900	-
Depreciation of tangible fixed assets	4,127	-	4,127	4,127
	4,127	404,952	409,079	458,015

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 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>Support costs</b>				
<b>Governance costs</b>				
Accountancy	-	1,474	1,474	1,558
Professional fees	-	2,020	2,020	1,767
	<u>-</u>	<u>3,494</u>	<u>3,494</u>	<u>3,325</u>
Total resources expended	<u>4,127</u>	<u>408,446</u>	<u>412,573</u>	<u>461,340</u>
<b>Net expenditure</b>	<u>15,148</u>	<u>(29,526)</u>	<u>(14,378)</u>	<u>(13,434)</u>