

Registered company number - 04290447

**WHITSTABLE UMBRELLA COMMUNITY SUPPORT CENTRE
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

WHITSTABLE UMBRELLA COMMUNITY SUPPORT CENTRE

CONTENTS

	Pages
Trustees' Annual Report	1 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 - 17

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

The Trustees, who are also Directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year ended 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number
1097884

Company Registration Number
04290447

Registered Office

St Mary's Hall
Oxford Street
Whitstable
Kent
CT5 1DD

Trustees/Directors

S Rees	Chair (from 7.11.22)
V Whitlock	(resigned 7.11.22)
D Fisher	
G Gilbert	(appointed 13.9.22)
A Martin	(appointed 13.7.22)
D Moore	(appointed 13.7.22)
V Kenny	(appointed 7.11.22, resigned 19.4.23)

Company Secretary**Bankers**

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner

Mr S J Wren FCCA
Accountancy Matters (Kent) Limited
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

Whitstable Umbrella Centre is governed by its new "Articles of Association", as amended at the Annual General Meeting on the 29 November 2019. This change was undertaken in order to update the Articles generally, and to take into account the various new rules which have come into place since the 7 September 2001, when both the old Articles and the "Memorandum of Association" were last signed by the Trustees. The new rules stipulate that the Memorandum of Association cannot be changed, and so these will remain as before, as a historical record.

Under the terms of the new Articles of Association the objects of the Whitstable Umbrella Centre remain the same as were contained in the Memorandum of Association;

- a) to promote (without distinction of sex, sexual orientation, race, political affiliation, religious or other opinions) any charitable purpose for the benefit of the inhabitants of Chestfield, Seasalter, Swalecliffe, Tankerton and Whitstable, Kent (the area of benefit) and without prejudice to the generality of the foregoing in particular;
- b) to relieve mental or physical sickness, disability or disorder, and to relieve the aged;
- c) to protect and preserve mental and emotional health and stability.

New Membership Rules

The new rules governing membership now stipulate that the only members of the Charity shall be those persons who are appointed as Trustees of the Charity, and all persons appointed as Trustees shall be admitted as members.

Board of Trustees

The Charity shall have a Board of Trustees comprising at least three members. For the avoidance of doubt, Trustees are "directors" for company law purposes and "trustees" for charity law purposes, and the personal details of all Trustees shall be filed with Companies House and the Charity Commission, as required by law.

Recruitment and appointment of trustees

The Trustees may at any time appoint additional Trustees, being persons who are considered able to contribute to the proper management and conduct of the business of the Charity and further its objects.

A copy of the new Articles of Association of the Umbrella Centre may be obtained from our Office, or from our website www.umbrellacentre.co.uk

Organisational structure

During the year, four new trustees joined the Board to take the Centre forward. Vicky Whitlock resigned in November with Simon Rees elected as the new Chair. During the year, the staff complement of Craig Potter and Joy James continued to provide a great service with Joy becoming a direct employee of the Centre having worked on a self-employed basis initially.

Mary Lerigo, Martin Lerigo, Sheila Wyver and Steve Mumford continued to voluntarily maintain St Mary's Town Garden.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

Risk assessment

The Board of Trustees is responsible for identifying organisational risks, as outlined in our Business Plan for 2020/23, copies of which are available from the Office or website.

In March 23, the Board approved a Strategic Plan 2023/26 which identified eight Strategic Priorities, the first of which was to put the Centre onto a sound financial footing, to ensure the continuation of the work of the centre by securing grants/fundraising to address:

- i. The day to day running of the centre to secure the viability and stability of the charity
- ii. The backlog in repairs and upgrade facilities (to both modernise and reduce running costs)
Arrangements regarding the signing of the new lease were outstanding at the end of the period, although, importantly, Canterbury City Council's Cabinet resolved in March 2023 to grant the Centre an option to purchase the freehold of the building – a right to be exercised before 31 December 2025. In addition, it was also agreed the new lease and increased rent would commence on 1 January 2023. This meant that the Centre no longer had to make a provision for the rent to be backdated to 1 January 2020, when the old lease expired. The Council also agreed that the Centre would have two years to bring the building up to standard as substantial investment is required to upgrade the heating system, potentially see a new staircase installed to the mezzanine, upgrade the foyer entrance with new doors, refurbish all the sash windows and replace the hall door etc.

There were changes in respect of the Centre's two permanent tenants (The Umbrella Café CIC and The Hive Co-working Space). The Café regrettably closed on 25 March 2023. It was both a great loss to the Centre and the Whitstable community more generally. It also meant that the much-needed Social Pantry, which had helped local families by providing good quality food at a very low cost also closed. Its closure was a terrible loss. Since then, Canterbury Foodbank has started making food parcels available from the Centre on Wednesday mornings when Citizens Advice also runs a clinic. In March, the Hive owner said she wanted to sell the business which led to the Centre purchasing it in April 2023. The Board remains confident that it will secure a new tenant for the café space during 2023/24.

OBJECTIVES AND ACTIVITIES

Whitstable Umbrella Centre is much more than just a space for hire. The building is a tool which enables the Charity to host, facilitate and promote a wide variety of activities, services, groups and projects to benefit the Whitstable community.

Current service delivery includes:

Activities – Regular and one-off classes and groups to support the physical, mental and emotional wellbeing of the Whitstable community.

Projects – Providing space and/or support to long-term initiatives helping the Whitstable community.

Space – Ensuring a variety of safe and accessible spaces for people to hire or use for free to support the community.

Events – Hosting or facilitating a diverse range of one-off events such as fundraisers, music events and parties for people to come together in person.

Support – Providing friendly and welcoming staff and volunteers to help and support anyone in the community who needs it, sharing information and sign posting to internal & external services.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

OBJECTIVES AND ACTIVITIES - Contd

As a result of our work, we want people in Whitstable to:

- ☐ Feel less isolated and more connected to others.
- ☐ Be supported when they need it most.
- ☐ Experience improved physical, emotional and mental health and wellbeing.

Our community garden continued to provide a quiet place for relaxation and comfort, and was especially useful for activities which couldn't take place indoors.

Performance

With the Centre fully open, there was the expected increase in income from hiring the hall and other rooms, but grant income was substantially down on the previous year, as grant support, linked to the pandemic, ended. It is notable that feedback from grant providers is that demand for their funds has substantially increased, leading the Board of Trustees to seek other ways to finance the Centre making it less dependent on grant income. On a positive note, income from donations was up. Plans for development and improvement of the building in order to offer enhanced services to the community have had to be largely shelved as, generally, we won't be able to apply for and secure grants until we have signed the new lease.

FINANCIAL REVIEW**Financial position**

The Charity incurred a loss of £3,915 during the year, a considerable improvement on the previous year's loss of £28,969. As at 31 March 2023, the charity has unrestricted reserves of £51,575 to carry forward, a slight improvement on the previous year's position. Of this amount, £20,000 has been designated for the Emergency Closure fund, and £9,944 for the Fixed Asset fund. The balance of £21,631 has once again fallen, and remains just below the required amount according to our Reserves Policy.

Reserves Policy and going concern

The Centre's Reserves Policy stipulates that the Centre shall have in reserves, a figure of between three and six months' turnover (excluding restricted funding). The Trustees believe that there is no reason to assume that this figure needs to be reviewed downwards in the coming year.

The Trustees have reviewed the charity's budgets for the next 12 months, and based on these have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the coming year. Accordingly, they continue to adopt the "going concern" basis in preparing the financial statements.

PLANS FOR FUTURE PERIODS

It had been hoped that the lease would be signed during the year, but there was the positive news noted above regarding the Council granting us the option to buy the freehold of the Centre. Once the new lease for the building is agreed and signed, the improvements that the building needs will begin in earnest, and the Centre will be placed on a surer footing by having a 20-year lease to enable it to fund raise. In the longer term, there is the prospect of owning the building outright.

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2023

PUBLIC BENEFIT

The Centre is committed to ensuring that it remains of public benefit, and ensures that this is achieved by:-

- To continue to provide free space for charities and community groups to the value of at least £18,750 per annum.
- Operating a Community Garden and ad hoc events for the general public ;
- Remaining a high quality and accessible venue which supports local charities and new initiatives through its flexible pricing structure.

Whitstable Together – Come Rain or Shine!

Signed on behalf of the Board of Trustees by :



S Rees - Chair

Date : 27 July '23

^[1] The value of the free use of space provided in 2022/23 was £ 25,628 exceeding the target by £6,878.

WHITSTABLE UMBRELLA COMMUNITY SUPPORT CENTRE

I report to the Charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 7 to 17.

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').

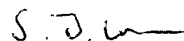
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

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 386 of the 2006 Act other than any requirements 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 the 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.



S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA

Date: 28/7/23

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
INCOME					
Donations and grants	2	27,866	20,329	48,195	36,007
Charitable activities	3	43,918	-	43,918	28,460
Other trading activities	4	23,099	-	23,099	21,023
Investment income	5	500	-	500	48
TOTAL INCOME		95,383	20,329	115,712	85,538
EXPENDITURE					
Cost of raising funds		9,767	-	9,767	1,944
Charitable activities		90,285	19,575	109,860	112,563
TOTAL EXPENDITURE	6	100,052	19,575	119,627	114,507
NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS	7	(4,669)	754	(3,915)	(28,969)
Transfers between funds	13	6,694	(6,694)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		2,025	(5,940)	(3,915)	(28,969)
Balance as at 1 April 2022		49,550	15,563	65,113	94,082
BALANCE AT 31 MARCH 2023		51,575	9,623	61,198	65,113

BALANCE SHEET
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	9,944	4,877
CURRENT ASSETS			
Debtors and prepayments	10	14,376	12,177
Cash at bank and in hand		<u>57,397</u>	<u>82,242</u>
		71,773	94,419
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	11	<u>20,519</u>	<u>34,183</u>
		51,254	60,236
NET ASSETS	12	<u>61,198</u>	<u>65,113</u>
FUNDS OF THE CHARITY			
Unrestricted general fund	13	21,631	24,673
Designated funds	13	29,944	24,877
Restricted funds	13	<u>9,623</u>	<u>15,563</u>
TOTAL FUNDS		<u>61,198</u>	<u>65,113</u>

Represented by:

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under s.477 Companies Act 2006 and no members have deposited a notice under s.476 requiring an audit.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

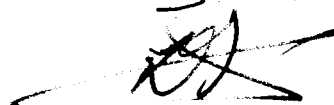
The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Charities SORP FRS 102.

Approved and signed for issue by the Trustees on

27 July '23



S Rees - Trustee



D Fisher - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Whitstable Umbrella Community Support Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The Trustees have reviewed the Charity's forecast for the next 12 months, and although these show a further reduction in the level of unrestricted general funds, the Trustees still have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the coming year. Accordingly, the Trustees continue to adopt the "going concern" basis in preparing the financial statements

c) Income

Grants receivable - grants made to finance the activities of the Charity are credited to the statement of financial activities (SOFA) accounting in the period to which they relate.

Bank interest - bank interest is included in the income and expenditure account on receipt.

Other income - other income, including donations and gifts are included as they were received.

Deferred income - income received before the balance sheet date for room hire after the balance sheet date will be reflected within deferred income on the balance sheet.

d) Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Expenditure has been included under expense categories that aggregate all costs for allocation to activities.

e) Depreciation of fixed assets

Tangible fixed assets costing more than £200 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Computers	25% straight line
Fixtures, fittings and equipment	25% straight line

f) Fund accounting

Unrestricted funds are grants, donations and other incoming resources receivable by the Charity without further specified purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

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

1 ACCOUNTING POLICIES

g) Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

h) Significant judgements and estimates

No significant judgements or estimates have had to be made by the Trustees in preparing these financial statements.

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
2 DONATIONS AND GRANTS				
Donations	19,713	-	19,713	5,536
Grants :				
Canterbury City Council	2,653	400	3,053	10,667
Community Catalysts	-	500	500	-
B&Q Foundation	-	5,000	5,000	-
Kent Community Foundation	4,500	5,000	9,500	-
Arnold Clark Community Fund	1,000	-	1,000	-
The National Lottery Community Fund	-	-	-	9,884
The Philip and Connie Phillips Foundation	-	8,304	8,304	7,500
Tesco Community Fund	-	1,125	1,125	0
Green Herring Catering Ltd	-	-	-	2,420
	<u>27,866</u>	<u>20,329</u>	<u>48,195</u>	<u>36,007</u>
3 INCOME FROM CHARITABLE ACTIVITIES				
Community Centre activities and hire	<u>43,918</u>	<u>-</u>	<u>43,918</u>	<u>28,460</u>
	<u>43,918</u>	<u>-</u>	<u>43,918</u>	<u>28,460</u>
4 OTHER TRADING ACTIVITIES				
Fundraising events	-	-	-	552
Printing services	676	-	676	-
Rental income	<u>22,423</u>	<u>-</u>	<u>22,423</u>	<u>20,471</u>
	<u>23,099</u>	<u>-</u>	<u>23,099</u>	<u>21,023</u>
5 INVESTMENT INCOME				
Bank interest receivable	<u>500</u>	<u>-</u>	<u>500</u>	<u>48</u>

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

6 EXPENDITURE

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Cost of raising funds				
Fundraising costs	4,500	-	4,500	-
Publicity	658	-	658	634
Wages and salaries	4,609	-	4,609	1,310
	<u>9,767</u>	<u>-</u>	<u>9,767</u>	<u>1,944</u>
Charitable activities costs				
Wages and salaries	14,363	-	14,363	24,029
Volunteer costs and expenses	27	-	27	-
Sub contract Community Clothes Bank	-	17,811	17,811	1,200
Sub contract admin services	-	-	-	4,475
Grants - The Umbrella Café CIC	2,000	-	2,000	8,000
Community Centre activities	1,324	400	1,724	-
Maintenance of Community Centre	14,394	981	15,375	11,292
Cleaning and waste	8,216	-	8,216	5,808
Rent	(11,010)	-	(11,010)	12,500
Rates and water	4,364	-	4,364	862
Light and heat	9,280	-	9,280	8,586
Licences	1,549	-	1,549	1,016
Printing, Postage and stationery	685	-	685	855
Telephone	1,681	-	1,681	1,459
Insurance	2,873	-	2,873	1,956
Computer costs and equipment costs	787	-	787	1,270
Equipment rental	1,530	-	1,530	884
Website	180	-	180	180
Bad debts	-	-	-	635
Training	-	383	383	929
Sundries	621	-	621	985
Depreciation	4,075	-	4,075	4,620
Loss/(Profit) on disposal of fixed assets	-	-	-	-
<i>Support costs :</i>				
Wages and salaries	19,346	-	19,346	13,227
Legal and professional	270	-	270	175
Bookkeeping and payroll costs	3,156	-	3,156	3,775
<i>Governance costs :</i>				
Wages and salaries	9,218	-	9,218	2,488
Trustee meeting expenses	59	-	59	-
Professional fees	13	-	13	13
Independent Examiner's fee	1,284	-	1,284	1,344
	<u>90,285</u>	<u>19,575</u>	<u>109,860</u>	<u>112,563</u>
Total expenditure	<u>100,052</u>	<u>19,575</u>	<u>119,627</u>	<u>114,507</u>

Of the total expenditure in 2022 of £114,507, £109,224 was unrestricted and £5,283 was restricted.

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

7 NET INCOME	2023	2022
	£	£
This is stated after charging:		
Depreciation	4,075	4,620
Independent Examiner's remuneration:	1,284	1,344
	<u>5,359</u>	<u>5,964</u>
8 INFORMATION REGARDING EMPLOYEES	2023	2022
	£	£
Wages and salaries	46,549	38,679
Social security costs	3,954	3,128
Employer pension contributions	987	804
Employment Allowance	(3,954)	(3,128)
	<u>47,536</u>	<u>39,483</u>

The average monthly head count was 2 staff (2022 - 2 staff).

The average number of employees based on full time equivalents was:

	2023	2022
	Number	Number
Charitable activities	<u>2</u>	<u>2</u>

No employee received remuneration of more than £60,000 during the year (2022 - £Nil).

No Trustees received remuneration and one Trustee was reimbursed expenses of £40 during the year (2022 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the Charity were £46,626 (2022 - £18,183).

9 FIXED ASSETS

	Computers	Fixtures, Fittings & equipment	Total £
Cost			
As at 1 April 2022	2,696	26,970	29,666
Additions	-	9,142	9,142
Disposals	(500)	(3,037)	(3,537)
As at 31 March 2023	<u>2,196</u>	<u>33,075</u>	<u>35,271</u>
Depreciation			
As at 1 April 2022	1,853	22,936	24,789
Charge for the year	414	3,661	4,075
Disposals	(500)	(3,037)	(3,537)
As at 31 March 2023	<u>1,767</u>	<u>23,560</u>	<u>25,327</u>
Net book value			
As at 31 March 2023	<u>429</u>	<u>9,515</u>	<u>9,944</u>
As at 31 March 2022	<u>843</u>	<u>4,034</u>	<u>4,877</u>

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

10 DEBTORS	2023	2022
	£	£
Trade debtors	7,932	7,405
Other debtors	1,164	2,340
Prepayments	5,280	2,432
	<u>14,376</u>	<u>12,177</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
	£	£
Trade creditors	7,891	7,262
Taxation and social security	-	503
Other creditors	141	453
Accruals	6,550	21,030
Deferred income	5,937	4,935
	<u>20,519</u>	<u>34,183</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUND	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	9,944	-	9,944
Current assets	42,150	20,000	9,623	71,773
Current liabilities	<u>(20,519)</u>	<u>-</u>	<u>-</u>	<u>(20,519)</u>
Net assets as at 31 March 2023	<u>21,631</u>	<u>29,944</u>	<u>9,623</u>	<u>61,198</u>

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	4,877	-	4,877
Current assets	58,856	20,000	15,563	94,419
Current liabilities	<u>(34,183)</u>	<u>-</u>	<u>-</u>	<u>(34,183)</u>
Net assets as at 31 March 2022	<u>24,673</u>	<u>24,877</u>	<u>15,563</u>	<u>65,113</u>

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

13 MOVEMENT IN FUNDS

	As at 1 04 2022 £	Income £	Expenditure £	Transfers £	As at 31 03 2023 £
Restricted funds					
Restorative Training fund	1,500	-	(383)	-	1,117
Community Clothes Bank	8,601	14,429	(17,811)	(1,248)	3,971
Social Pantry	2,042	-	-	(2,042)	-
Planters	2,420	-	-	(2,420)	-
Stuart Murray fund	1,000	-	-	(1,000)	-
Community Catalysts	-	500	(516)	16	-
Garden Equipment	-	5,000	(465)	-	4,535
Xmas Fair	-	400	(400)	-	-
Total Restricted funds	15,563	20,329	(19,575)	(6,694)	9,623
Designated funds					
Fixed asset fund	4,877	-	-	5,067	9,944
Emergency Closure fund	20,000	-	-	-	20,000
Total Designated funds	24,877	-	-	5,067	29,944
Unrestricted general funds	24,673	95,383	(100,052)	1,627	21,631
Total funds	65,113	115,712	(119,627)	-	61,198

Restricted funds :

Restorative Training fund

The Restorative Training fund is a grant originally thought to have come from Kent Police for the provision of training to raise awareness and understanding of restorative justice practices. It had not proved possible to use these funds for this purpose and they remained unspent. The Chief Constable was written to seeking his permission for the monies to be spent on staff training to improve the services the Centre is able to deliver. The Chief Constable replied advising that the grant had been made by the Police & Crime Commissioner (PCC) for Kent. On 6 Jan 2023, the PCC wrote approving for the grant to be used for staff training instead.

Community Clothes Bank

A not-for-profit community organisation based at the Centre, the Community Clothes Bank (CCB) saves clothes from landfill to help those who need them. The Project covers East Kent. It was established during the COVID pandemic lockdown and funding for the project has come from fundraisers and National Lottery grant funding (March to July 22) secured by the Centre. Further funds were received in 2022/23 (i.e. Tesco community fund July 22, Kent Community Foundation November 22 and Philip and Connie Phillips Foundation November 22). The CCB intends to become a Community Interest Company, which will enable it to make grant applications in its own right. The transfer to unrestricted funds is a contribution to the charity's administration costs.

Social Pantry

Created by the Umbrella Café CIC in partnership with the Centre, the project is targeted towards those experiencing difficulty accessing good food regularly and those who are socially isolated in our community. All produce is shared between the members and the emphasis is on making self-empowered choices that include fresh products such as meat and dairy, vegetables and fruit, tinned goods, cereals, snacks and treats. Each shop is usually £4 for 20 items depending on availability. Grant funding initially came from the National Lottery Community Fund in 2020/21 with additional income from Philip and Connie Phillips Foundation in 2021/22, an element of which was used to cover Centre costs and space rental which has been shown as a transfer to unrestricted funds. As noted earlier, the Social Pantry unfortunately closed with the shutting of the Umbrella Café in March 2023.

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

13 MOVEMENT IN FUNDS - cont'd

Planters

Funding from Canterbury City Council via Green Herring Catering Ltd was secured to enhance the look of the town and to increase accessibility to information about services and events. In April 2022, the Centre bought four planters, plants and compost for the forecourt. The balance was used to acquire two signboards which community organisations and town businesses can borrow from the Centre. As the Planters and signboards are fixed assets, a transfer has been made to unrestricted funds to cover the cost.

Stuart Murray fund

The £1,000 was spent on installing a new water heater in the Ladies' toilets in the upstairs foyer. As the water heater is a fixed asset, a transfer has been made to unrestricted funds towards the cost.

Community Catalysts

The grant financed the purchase of tables and chairs in the ground floor lounge for use by social groups.

Garden Equipment

The B&Q Foundation provided funds for the purchase of equipment, plants and materials for the outside areas at the Centre but it will be primarily spent on the St Mary's Town garden

Xmas Fair

The Christmas Fair took place on 3 December 2022. The raised funds were used to decorate the Hall and to contribute to the purchase of the gifts that Santa gave out to the children who visited his grotto.

Designated funds :

Fixed asset fund

A fund created by the Trustees and represents the net book value of the Charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

Emergency Closure fund

The Emergency Closure fund represents money set aside by the Trustees to cover the salary costs that would be incurred in the event of the closure of the Charity.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 04 2021 £	Income £	Expenditure £	Transfers £	As at 31 03 2022 £
Restricted funds					
Restorative Training fund	1,500	-	-	-	1,500
Community Clothes Bank	-	9,884	(1,283)	-	8,601
Social Pantry	-	7,500	(4,000)	(1,458)	2,042
Planters	-	2,420	-	-	2,420
Stuart Murray fund	1,000	-	-	-	1,000
Total Restricted funds	2,500	19,804	(5,283)	(1,458)	15,563
Designated funds					
Fixed asset fund	3,499	-	-	1,378	4,877
Emergency Closure fund	20,000	-	-	-	20,000
Total Designated funds	23,499	-	-	1,378	24,877
Unrestricted general funds	68,083	65,734	(109,224)	80	24,673
Total funds	94,082	85,538	(114,507)	-	65,113

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

13 MOVEMENT IN FUNDS - cont'd**Restricted funds :****Restorative Training fund**

The Restorative Training fund is a grant received from Kent Police in a previous year for the provision of training to raise awareness and understanding of restorative justice practices. It has not proved possible to use these funds for this purpose and they remain unspent. More recently, the Chief Constable has been written to seeking his permission for the monies to be spent on staff training to improve the services the Centre is able to deliver. His response is awaited.

Community Clothes Bank

A not-for-profit community organisation based at the Centre, the Community Clothes Bank saves clothes from landfill to help those who need them. The Project covers East Kent. It was established during the COVID pandemic lockdown and funding for the project has come from fundraisers and National Lottery grant funding (March to July 22) secured by the Centre. For completeness further funds have been received in 2022/23 (i.e. Tesco community fund July 22, Kent Community Foundation November 22 and Philip and Connie Phillips Foundation November 22).

Social Pantry

Created by the Umbrella Café CIC in partnership with the Centre, the project is targeted towards those experiencing difficulty accessing good food regularly and those who are socially isolated in our community. All produce is shared between the members and the emphasis is on making self-empowered choices that include fresh products such as meat and dairy, vegetables and fruit, tinned goods, cereals, snacks and treats. Each shop is usually £4 for 20 items depending on availability. Grant funding initially came from the National Lottery Community Fund in 2020/21 with additional income from Philip and Connie Phillips Foundation in 2021/22, an element of which was used to cover Centre costs and space rental.

Planters

Funding from Canterbury City Council via Green Herring Catering Ltd was secured to enhance the look of the town and to increase accessibility to information about services and events. With the funds, the Centre bought (April 2022) four planters, plants and compost for the forecourt. The balance was used to acquire two signboards which community organisations and town businesses can borrow from the Centre.

Stuart Murray fund

A donation from a local supporter to be used towards a fixed asset with the funding now planned to be spent in 2022/23.

Designated funds :**Fixed asset fund**

A fund created by the Trustees and represents the net book value of the Charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

Emergency Closure fund

The Emergency Closure fund represents money set aside by the Trustees to cover the salary costs that would be incurred in the event of the closure of the Charity.

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

14 FINANCIAL COMMITMENTS

At 31 March 2023 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
within one year	1,532	1,532
within two to five years	1,149	2,681
after five years	-	-

As at 31 March 2023, the lease for the Centre had not been signed although the terms had been agreed. As the lease had not been signed, no financial commitment is shown above for the Centre lease.

15 MEMBERS LIABILITY

The company is a company limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required, not exceeding £10, to the Charity's assets if it should be wound up while they are a member or within one year after they ceased to be a member, for the costs of winding up and for the adjustment of the rights of persons who have contributed to the Charity's assets.

16 CORPORATION TAXATION

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17 RELATED PARTY TRANSACTIONS

As noted in Note 6, there were transactions with The Umbrella Cafe CIC. One of the Directors of this company is married to a Trustee.

There were no other transactions with related parties during the year under review or the preceding year.

18 CONTINGENT LIABILITY

The Centre was notified of an accident that happened on the Centre's forecourt in February 2022. A member of the public fell, resulting in a broken arm. A damages claim was submitted in October 2022 in connection with the accident. More recently, the lawyers acting for the claimant sent through a photograph purporting to show where the accident took place. This appeared to show the fall took place on the public highway, so the lawyers have been advised to pursue the local authority which is responsible for its upkeep instead. While there's been no response from the claimant's lawyers, the Board believes there is little risk that the claim against the Centre will be pursued.

