

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 2020**

WHITSTABLE UMBRELLA COMMUNITY SUPPORT CENTRE

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**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

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 2020, 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

M Richards		(resigned 17.4.20)
M Robinson		(resigned 29.11.19)
R Sansom		(resigned 17.9.19)
N Leggatt		
D Fisher		
C Cornell		(resigned 29.11.19)
S Brunton		(resigned 14.3.20)
M White		(resigned 29.11.19)
D Aslett		
D Alderman		(resigned 29.5.19)
A Fewings		(appointed 20.8.19)
G Bickley		(appointed 24.1.20, resigned 2.4.20)
J Schoon	Acting Chair	(appointed 17.3.20)
L Wojtkowska-Wright	Treasurer	(appointed 4.6.20)

Company Secretary

M Richards (resigned 17.4.20)

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
31 Queen Street
Ramsgate
Kent
CT11 9DZ

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

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

In accordance with the new Articles of Association, the Umbrella Centre will still hold an Annual General Meeting each year in October or November

Trustee Meetings are held on the third Tuesday of each month. Team Meetings, with Trustees and our much-valued part-time Administrators, Sally Newell and Charlotte Philip, are held fortnightly, in order to identify any problems that may arise, and to plan for the short-term. Our Administrators are line-managed by Trustee Julie Schoon (appointed 17 March 2020).

Our caretaking services are ably carried out by Craig Potter, who has held this post since 2018.

The key management personnel (as defined by the Charity SORP) are the Trustees and the Administrators mentioned above.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

Risk assessment

The Board of Trustees is responsible for identifying organisational risks, as outlined in our Business Plan for 2020/23. Copies of the Business Plan will be made available from our Office and our website.

We shall be extending our Lease arrangements with our tenants, the Umbrella Café C.I.C, and The Hive co-working space, both of whom continue to offer vital support to the Umbrella Centre, and to the local community. They are both much valued by the Trustees and staff.

OBJECTIVES AND ACTIVITIES

The Umbrella Centre continues as a vibrant community hub, where friendship, support, and opportunities are available to all.

The Business Plan for 2020/23 intends to build upon the current numbers of groups and activities, hosting others run by volunteers and outside agencies. Although the Umbrella Centre receives no direct funding from Canterbury City Council, we do receive a rent concession, and our income is generated by the rent received from both tenants, by hiring the Hall, our rooms, and our Community Bus, the BrollyBus, and by grants and donations.

We have modernised our structure, no longer having members, in line with many other charities. It had become increasingly difficult to attract members, and was time-consuming because of new GDPR legislation, in order to keep track of and in contact with them.

We have developed a number of new projects, funded through grant applications, and have received valuable donations, not least from The David Family Foundation, which has enabled us to plan a local Youth Panel and to further fund our volunteer-led Food Friends' initiative, which has grown significantly in recent months.

Challenging local and national conditions have resulted in an increased rent to the Council, amounting to an additional £8,000 per year; our rent is now £12,500. The age of the building, and the ad hoc development of the heating and lighting systems do not meet modern standards, and we are committed to applying for funding to bring these up to date. Continuing countryside austerity, now made unavoidable due to the Covid-19 pandemic, has had a dramatic impact on us all.

With these constraints in mind, over the three year life of the new Business Plan, the Trustees are committed to:-

- At least maintain the current level of service to the community, and to develop new grant-funded projects each year;
- Increase revenue to meet the challenging financial demands;
- Improve the heating and lighting in the Hall to make it an even more desirable hire option;
- Organise a thorough reconsideration of the roles and responsibilities of Trustees, staff, and volunteers in order to create a system which takes full advantage of our strengths, and to meet the demands of a busy inclusive Community Centre;
- Build on existing ways of receiving feedback from the local community to ensure the Umbrella Centre's services and provisions meet the needs of the widest possible audience.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

Performance

The Trustees had hoped to continually build on the successful base that we had built up in recent years, but, just ahead of the end of our financial year, to the 31 March 2020, the world was hit by the Covid-19 pandemic, and the Umbrella Centre was forced to temporarily close down, along with our tenants, the Umbrella Café C.I.C. and the Hive co-working space, on the 20 March 2020. This will of course have a profound impact on the work that we are able to offer in the months ahead.

However, ahead of the lockdown, the Umbrella Centre had launched and assisted with many projects and initiatives, as follows:-

- We began a crowd-funded collection to put Christmas parcels together for the vulnerable and homeless in our community. In a few short weeks, with the help of the Umbrella Café C.I.C., we raised over £800 from local people.
- We continued to support our Food Friends' initiative with the indomitable Anna Mantell, who has worked tirelessly to get the project up and running. Food Friends is a service whereby people can be referred through social services, local charities, friends, or they may refer themselves. Anna and her fellow volunteers unite local cooks with neighbours who are socially isolated or not able to cook for themselves. Not only does the diner get a nutritious meal, but friendships are formed, connections are made, and communities are opened up.
- The "Community Fridge" is a new project which seeks to reduce food waste produced by local food businesses. Established in other parts of the country, this project fosters links with local supermarkets to provide us with their excess stocks, such as cheese, ready meals, milk, bread, and pastries. Local residents can also donate their fresh produce to the Community Fridge, and eventually we would hope that local businesses will also be able to donate their surplus stock.
- We forged a relationship with the local Job Centre in Canterbury, and set up a fortnightly Advice Drop-In service for those needing information about benefits, disability access, and working and employment advice.
- We host the Canterbury Housing Advice Centre for free, once a week, allowing local residents to seek advice and support with any housing issues.
- We have continued to offer free Hall hire to Canterbury Food Bank's "Food Distribution Centre" once a week, on Thursday mornings. At Christmas, we also collected donations from the community, and had a donation collection in our downstairs Lobby.
- We have set up new groups – such as the Art and Creative group for people to attend on a drop-in basis. This is in a social setting, rather than a directed art class, providing an outlet for stress relief, and to explore self-expression and the learning of new skills.
- Another new group is a peer-led Chronic Pain Support group. Our dedicated volunteer has conquered her own issues with chronic pain and its repercussions, and now leads this relaxed session every fortnight. With visiting speakers, this is proving to be a popular group.
- We also offer free room hire to a number of other support groups, including "Altogether Extraordinary", which provides a space for those with ADHD and autism, so that they may connect with other individuals or families with similar experiences.
- Our Parasol Club has continued to support those in the community with mental health and additional needs. Meeting twice a week allows those in this group to keep connected, create social support, and feel safe. They take regular trips in our BrollyBus – and are a welcoming group to newcomers.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

Performance

- Our IT support groups are popular with those looking to learn new skills or find help with a particular technical issue. Our volunteers, lead by Trustee David Fisher, provide two sessions a week for £2.00 per session, as well as leading a free six-week programme called "Learn My Way".

- We also hold a weekly "Stay and Play" session for local families – a place to build friendships, learn, grow, and find support.

- We also host a long list of other activities, advertised on our website and in our Lobby, and we are always keen to support new business and groups with reduced hire fees, where appropriate, and can also offer free space, for a limited time, to new start-up groups, to see if there is a market for the new scheme in the long term. At present, we host:

Farmers' Markets
Weekend Antique Fairs
Record Fairs
Craft Fairs
Book Clubs
Over Fifties' Dance Classes
Tai Chi
Chi Ball
Karate
Yoga
Fitness Classes for the Over Fifties
Art & Craft Clubs
Short Mat Bowls
Children's' Dance Classes
Football Classes
Baby Music Groups
Spanish After-School Club
Bereavement Support Groups
Positive Birth Groups
A British Sign Language Group
Walking Groups
A Meditation Group

The last two groups have been funded by Canterbury City Council, in collaboration with local volunteer group, Red Zebra Community Solutions.

The BrollyBus has been supported during the past two years by Serco, although this funding has now ended and we are actively seeking new funding for it.

We also host a long list of other activities, as you will see from a glance at our weekly timetable (online, on our Lobby blackboard, and on a printed sheet available from the Office) and we are always keen to support new businesses and groups with reduced hire fees, where appropriate.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

FINANCIAL REVIEW**Financial position**

The Trustees continue to closely monitor our costs, while also being able to offer more and more events and classes for the people of Whitstable. We have recently reviewed our hire charges, and so as to remain locally competitive, we have not so far increased our hire fees. However, we have streamlined our hire rate criteria, with a standard rate for commercial and private hirers, a 25% discounted rate for charities and non-profit organisations, and a “free” rate for small groups and activities that closely align to Umbrella Centre charitable objectives, so as to support small groups or self-declared underfunded charities that deliver an activity or a service that the Umbrella Centre would run itself, but has no current capacity to do so.

Although the Charity incurred an unrestricted deficit of £19,030 during the year, because of the effects of depreciation of the fixed assets which are kept in a designated fund, the unrestricted general fund only reduced by £4,978. As at 31 March 2020 the charity has unrestricted reserves of £58,263 to carry forward. Of this amount, £20,000 has been designated for the Emergency Closure fund, and £25,490 for the Fixed Asset fund and the balance of £12,773 is about £4,000 under the required amount of 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 and cash flow forecasts 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 providing that we are able to operate under any restrictions placed on us by the Government in respect of Covid-19. Accordingly, they continue to adopt the “going concern” basis in preparing the financial statements.

PLANS FOR FUTURE PERIODS

As at the date of signing these Financial Statements, the Umbrella Centre is operating at a reduced level due to Covid-19.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

PUBLIC BENEFIT

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

- Providing a minimum 15 hours' worth of free or subsidised activity per month to charitable and community organisations, including our support group for those at risk of social isolation which is run by our volunteers ;
- Operating a Community Garden and ad hoc events for the general public ;
- Providing up to £5,000 of free use of its space through an annually agreed rent remission process which gives priority to groups who provide free welfare or support services ;
- 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 :

J Schoon - Acting Chair

Date :

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 2020 which are set out on pages 9 to 19.

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
31 Queen Street
Ramsgate
Kent CT11 9DZ**

Date :

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds	Restricted funds	Total funds 2020	Total funds 2019
		£	£	£	£
INCOME					
Donations and grants	2	976	24,929	25,905	8,648
Charitable activities	3	48,240	-	48,240	50,771
Other trading activities	4	19,478	-	19,478	22,030
Investment income	5	151	-	151	87
TOTAL INCOME		68,845	24,929	93,774	81,536
EXPENDITURE					
Cost of raising funds		447	466	913	680
Charitable activities		95,930	10,712	106,642	97,480
TOTAL EXPENDITURE	6	96,377	11,178	107,555	98,160
NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS	7	(27,532)	13,751	(13,781)	(16,624)
Transfers between funds		8,502	(8,502)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(19,030)	5,249	(13,781)	(16,624)
Balance as at 1 April 2019		77,293	11,729	89,022	105,646
BALANCE AT 31 MARCH 2020		58,263	16,978	75,241	89,022

**BALANCE SHEET
AS AT 31 MARCH 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	9	25,490	39,542
CURRENT ASSETS			
Debtors and prepayments	10	6,811	12,382
Cash at bank and in hand		<u>54,827</u>	<u>46,750</u>
		61,638	59,132
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	11	<u>11,887</u>	<u>9,652</u>
		49,751	49,480
NET ASSETS	12	<u><u>75,241</u></u>	<u><u>89,022</u></u>
Represented by:			
FUNDS OF THE CHARITY			
Unrestricted general fund	13	12,773	17,751
Designated funds	13	45,490	59,542
Restricted funds	13	<u>16,978</u>	<u>11,729</u>
TOTAL FUNDS		<u><u>75,241</u></u>	<u><u>89,022</u></u>

For the financial year ended 31 March 2020 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

L Wojtkowska-Wright - Treasurer

D Fisher - Trustee

Company registration number - 04290447

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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 budgets and cash flow forecasts 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 providing that we are able to operate under any restrictions placed on us by the Government in respect of Covid-19. Accordingly, they 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 :

Minibus	20% straight line
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 2020**
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	2020 Total funds	2019 Total funds
	£	£	£	£
2 DONATIONS AND GRANTS				
Donations	976	-	976	1,823
Grants :				
Canterbury City Council	-	-	-	1,825
Serco	-	-	-	5,000
Big Lottery Fund	-	9,929	9,929	-
Red Zebra Community Solutions	-	5,000	5,000	-
David Family Foundation	-	10,000	10,000	-
	<u>976</u>	<u>24,929</u>	<u>25,905</u>	<u>8,648</u>
3 INCOME FROM CHARITABLE ACTIVITIES				
Community Centre activities and hire	46,824	-	46,824	49,707
Minibus hire	1,416	-	1,416	1,064
	<u>48,240</u>	<u>-</u>	<u>48,240</u>	<u>50,771</u>
4 OTHER TRADING ACTIVITIES				
Fundraising events	274	-	274	3,243
Rental income	19,204	-	19,204	18,787
	<u>19,478</u>	<u>-</u>	<u>19,478</u>	<u>22,030</u>
5 INVESTMENT INCOME				
Bank interest receivable	151	-	151	87

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

6 EXPENDITURE	Unrestricted funds	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Cost of raising funds				
Fundraising costs	41	-	41	146
Fundraising course	-	400	400	-
Publicity	406	66	472	534
	<u>447</u>	<u>466</u>	<u>913</u>	<u>680</u>
Charitable activities costs				
Wages and salaries	36,443	-	36,443	33,251
Volunteer costs and expenses	513	1,612	2,125	410
Sub contract labour	-	3,840	3,840	-
Community Centre activities	1,050	1,436	2,486	2,200
Minibus expenses	-	2,829	2,829	3,514
Maintenance of Community Centre	3,960	-	3,960	9,510
Cleaning and waste	5,107	-	5,107	4,426
Caretaking services	-	-	-	1,765
Rent	6,622	-	6,622	4,663
Rates and water	4,084	-	4,084	2,765
Light and heat	8,137	-	8,137	7,937
Licences	1,778	-	1,778	1,580
Printing, Postage and stationery	661	254	915	619
Telephone	948	-	948	1,413
Insurance	2,044	-	2,044	2,011
Computer costs and equipment costs	1,045	-	1,045	1,333
Equipment rental	362	-	362	-
Website	1,412	-	1,412	-
Bad debts	353	-	353	-
Training	142	430	572	295
Sundries	727	52	779	829
Depreciation	14,395	-	14,395	15,113
Loss/(Profit) on disposal of fixed assets	157	-	157	(225)
Support costs				
Legal and professional	2,000	259	2,259	355
Bookkeeping and payroll costs	2,200	-	2,200	2,450
Governance costs				
AGM meeting expenses	16	-	16	42
Professional fees	550	-	550	-
Independent Examiner's fee	1,224	-	1,224	1,224
	<u>95,930</u>	<u>10,712</u>	<u>106,642</u>	<u>97,480</u>
Total expenditure	<u><u>96,377</u></u>	<u><u>11,178</u></u>	<u><u>107,555</u></u>	<u><u>98,160</u></u>

Of the total expenditure in 2019 of £98,160, £91,168 was unrestricted and £6,992 was restricted.

7 NET INCOME	2020	2019
	£	£
This is stated after charging:		
Depreciation	14,395	11,355
Independent Examiner's remuneration: Bookkeeping consultancy	-	140
Independent Examiners' fee	1,224	1,224
	<u><u>14,395</u></u>	<u><u>11,355</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**
8 INFORMATION REGARDING EMPLOYEES

	2020	2019
	£	£
Wages and salaries	36,218	33,117
Social security costs	1,332	1,322
Employer pension contributions	225	134
Employment Allowance	(1,332)	(1,322)
	<u>36,443</u>	<u>33,251</u>

The average monthly head count was 3 staff (2019 - 3 staff).

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

	2020	2019
	Number	Number
Direct charitable activities	<u>2</u>	<u>2</u>

No employee received remuneration of more than £60,000 during the year (2019 - £Nil).

No Trustees received remuneration or were reimbursed expenses during the year (2019 - £Nil).

The total employee benefits (including employers national insurance) of the key management personnel of the Charity were £22,524 (2019 - £21,709)..

9 FIXED ASSETS

	Minibus	Computers	Fixtures, Fittings & equipment	Total £
Cost				
As at 1 April 2019	41,567	6,372	29,795	77,734
Additions	-	500	-	500
Disposals	-	-	(843)	(843)
As at 31 March 2020	<u>41,567</u>	<u>6,872</u>	<u>28,952</u>	<u>77,391</u>
Depreciation				
As at 1 April 2019	16,626	4,251	17,315	38,192
Charge for the year	8,313	832	5,250	14,395
Disposals	-	-	(686)	(686)
As at 31 March 2020	<u>24,939</u>	<u>5,083</u>	<u>21,879</u>	<u>51,901</u>
Net book value				
As at 31 March 2020	<u>16,628</u>	<u>1,789</u>	<u>7,073</u>	<u>25,490</u>
As at 31 March 2019	<u>24,941</u>	<u>2,121</u>	<u>12,480</u>	<u>39,542</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

10 DEBTORS	2020	2019
	£	£
Trade debtors	954	8,228
Prepayments	5,857	4,154
	<u>6,811</u>	<u>12,382</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2020	2019
	£	£
Trade creditors	5,223	6,595
Taxation and social security	180	335
Other creditors	438	583
Accruals	6,046	2,139
	<u>11,887</u>	<u>9,652</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUND	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	25,490	-	25,490
Current assets	24,660	20,000	16,978	61,638
Current liabilities	<u>(11,887)</u>	<u>-</u>	<u>-</u>	<u>(11,887)</u>
Net assets as at 31 March 2020	<u>12,773</u>	<u>45,490</u>	<u>16,978</u>	<u>75,241</u>

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	39,542	-	39,542
Current assets	27,403	20,000	11,729	59,132
Current liabilities	<u>(9,652)</u>	<u>-</u>	<u>-</u>	<u>(9,652)</u>
Net assets as at 31 March 2019	<u>17,751</u>	<u>59,542</u>	<u>11,729</u>	<u>89,022</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

13 MOVEMENT IN FUNDS	As at 1 04 2019 £	Income £	Expenditure £	Transfers £	As at 31 03 2020 £
Restricted funds					
Community Development & Engagement fund	3,464	-	-	(3,464)	-
Restorative Training fund	1,500	-	-	-	1,500
Community Foundation for Surrey	3,143	-	(710)	(2,433)	-
Minibus running costs	2,283	-	(2,829)	546	-
Food Friends	1,339	14,929	(6,124)	(1,359)	8,785
Community Nurture	-	5,000	(1,515)	(1,792)	1,693
Youth Panel	-	5,000	-	-	5,000
Total Restricted funds	11,729	24,929	(11,178)	(8,502)	16,978
Designated funds					
Fixed asset fund	39,542	-	-	(14,052)	25,490
Emergency Closure fund	20,000	-	-	-	20,000
Total Designated funds	59,542	-	-	(14,052)	45,490
Unrestricted general funds	17,751	68,845	(96,377)	22,554	12,773
Total funds	89,022	93,774	(107,555)	-	75,241

Restricted funds :

Community Development & Engagement fund

The Community Development & Engagement fund (funded by Serco) is an initiative to engage more broadly with the local community and support opportunities for those in need. The Trustees have reviewed the terms of the funding in great detail this year and are of the opinion that this funding was spent on Community Centre activities in previous years and therefore have transferred the fund to unrestricted general 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.

Community Foundation for Surrey - RAISE

This grant (received in a previous year) was for the structural review and development to improve and broaden the range and quality of activities for those experiencing social isolation due to mental health issue, disability, old age and health and wellbeing. The Trustees have reviewed the terms of this funding and are of the opinion that this funding was spent as required in previous years and therefore the balance of this fund has been transferred to unrestricted general funds.

Minibus running costs

A grant received in the previous year from Serco to enable us to cover the running costs of the minibus. The transfer relates to the costs of the minibus in excess of the funding available.

Food Friends

"Food Friends" is an initiative funded by Canterbury City Council, the Big Lottery fund and the David Family Foundation and run by volunteer Anna Mantell, supported by the Umbrella Centre, which aims to provide a befriending service to the people of Whitstable. Anna matches volunteers who love to cook and meet people, with people who, for whatever reason, find themselves unable to cook every day, and would welcome a visit from a friendly soul, bearing a hot meal. Anna currently has outside funding to begin her service, which she hopes to operate with up to 20 volunteers, once the project is fully up-and-running. The transfer to unrestricted general funds represents a contribution towards the administration costs of the project and the purchase of a fixed asset for the project.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

13 MOVEMENT IN FUNDS - cont'd

Restricted funds :

Community Nurture

The Community Nurture project was a joint project with Red Zebra Community Solutions supporting new community groups to become established.

Youth Panel

Funding received from The David Family Foundation to find out what services young people in isolation would like.

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 2018 £	Income £	Expenditure £	Transfers £	As at 31 03 2019 £
Restricted funds					
Community Development & Engagement fund	3,464	-	-	-	3,464
Restorative Training fund	1,500	-	-	-	1,500
Community Foundation for Surrey	3,143	-	-	-	3,143
Get Connected	9,845	-	(2,992)	(6,853)	-
Minibus running costs	2,997	5,000	(3,514)	(2,200)	2,283
Food Friends	-	1,825	(486)	-	1,339
Total Restricted funds	20,949	6,825	(6,992)	(9,053)	11,729
Designated funds					
Fixed asset fund	39,160	-	-	382	39,542
Emergency Closure fund	20,000	-	-	-	20,000
Total Designated funds	59,160	-	-	382	59,542
Unrestricted general funds	25,537	74,711	(91,168)	8,671	17,751
Total funds	105,646	81,536	(98,160)	-	89,022

Restricted funds :

Community Development & Engagement fund

The Community Development & Engagement fund (funded by Serco) is an initiative to engage more broadly with the local community and support opportunities for those in need.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

13 MOVEMENT IN FUNDS - cont'd

Restricted funds :

Restorative Training fund

The Restorative Training fund is money raised for the provision of training to raise awareness and understanding of restorative justice practices.

Community Foundation for Surrey - RAISE

This grant (received in the previous year) was for the provision of business development support to the trustees.

Get Connected

Funding from the Big Lottery Fund so that we could continue with our policy of upgrading and enhancing our Centre. To this end we have carried out a programme of works to beautify our public Garden even further with new furniture, parasols, and bespoke lighting, and equip our popular IT Suite with much-needed new laptops, printers, and bespoke tables so as to be able to double the use the IT Suite with new conference facilities. The transfer to unrestricted funds relates to the purchase of fixed assets shown on the balance sheet.

Minibus running costs

A grant of £5,000 from Serco to enable us to cover the running costs of the minibus. The transfer relates to the agreed contribution of two years contribution towards overheads.

Food Friends

"Food Friends" is an initiative funded by Canterbury City Council and run by volunteer Anna Mantell, supported by the Umbrella Centre, which aims to provide a befriending service to the people of Whitstable. Anna matches volunteers who love to cook and meet people, with people who, for whatever reason, find themselves unable to cook every day, and would welcome a visit from a friendly soul, bearing a hot meal. Anna currently has outside funding to begin her service, which she hopes to operate with up to 20 volunteers, once the project is fully up-and-running.

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.

14 FINANCIAL COMMITMENTS

At 31 March 2020 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

	2020	2019
	£	£
within one year	548	3,496
within two to five years	1,915	-
after five years	-	-
	<u> </u>	<u> </u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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

During the year Mrs B Fisher (wife of Mr D Fisher a trustee of the Charity) provided bookkeeping services to the Charity for a fee of £2,200 (2019 - £2,450).

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