

**REGISTERED COMPANY NUMBER: 02642776 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1006386**

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2018  
for**

**Canterbury Housing Advice Centre  
(A Company Limited by Guarantee)  
Trading as  
CHAC**

Haines Watts Kent LLP  
Roper Yard  
Roper Road  
Canterbury  
Kent  
CT2 7EX

**Canterbury Housing Advice Centre  
Trading as CHAC**

**Contents of the Financial Statements  
for the Year Ended 31st March 2018**

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**Report of the Trustees**  
**for the Year Ended 31st March 2018**

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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 2018. 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 2015).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

To relieve poverty and homelessness among persons in need within Canterbury and its surrounding areas and assist those persons who are dispossessed of their accommodation for whatever reason and find alternative accommodation.

**Public benefit**

All of our charitable activities focus on helping to relieve poverty and homelessness and are undertaken to further our charitable purpose for the public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**Recruitment and appointment of new trustees**

Appointment of trustees is made at the annual general meeting by election. According to the needs of Canterbury Housing Advice Centre trustees may also be co-opted in the period between annual general meetings. Any trustee so appointed shall hold office only until the next annual general meeting and then shall be eligible for re-election.

**Organisational structure**

The company was incorporated on 3 September 1991 and registered as a charity on 27 November 1991. The company was established under a Memorandum of Association, as amended by special resolution on 4 May 1994, which established the object and powers of a charitable company, and is governed under the Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

At their meeting on Monday 4 June 2018 the Trustees voted to increase that part of the unrestricted reserves designated for the purpose of paying closure costs in the event of possible future closure from £34,321 to £37,480 due to increased staff redundancy costs. Of this amount £34,480 would be allocated for redundancy payments and £3,000 for dilapidation / making good of the premises.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02642776 (England and Wales)

**Registered Charity number**

1006386

**Canterbury Housing Advice Centre  
Trading as CHAC**

**Report of the Trustees  
for the Year Ended 31st March 2018**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered office**

Second Floor  
24 Burgate  
Canterbury  
Kent  
CT1 2HA

**Trustees**


N S R Jackson	Lecturer	
Mrs S A King	Retired	- resigned 20.11.2017
J Saynor	Solicitor	- resigned 20.11.2017
Mrs J White	Retired Teacher	- resigned 22.5.2018
O P Davis	Postgraduate	- resigned 1.11.2017
	Student	
P J Dyer	Finance Officer	- resigned 20.11.2017
N Piska	Lecturer	
Ms V R Gambling	Solicitor	
P D Ash	Energy Consultant	- appointed 4.6.2018
Ms H A Bowerbank	Housing Director	- appointed 24.9.2018
J W King	Accountant	- appointed 20.11.2017
Ms T L O'Sullivan	Rural Housing	- appointed 20.11.2017
	Enabler	
Ms M Taranda	Student	- appointed 20.11.2017

**Independent examiner**

Mr S J T Askew  
FCA  
Haines Watts Kent LLP  
Roper Yard  
Roper Road  
Canterbury  
Kent  
CT2 7EX

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 26 NOVEMBER 2018 and signed on its behalf by:



.....  
N Piska - Trustee

**Independent Examiner's Report to the Trustees of  
Canterbury Housing Advice Centre  
Trading as CHAC**

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**Independent examiner's report to the trustees of Canterbury Housing Advice Centre ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2018.

**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 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



Mr S J T Askew  
FCA  
Haines Watts Kent LLP  
Roper Yard  
Roper Road  
Canterbury  
Kent  
CT2 7EX

Date: 27 November 2018

Canterbury Housing Advice Centre  
Trading as CHAC

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	125,227	-	125,227	78,640
<b>Charitable activities</b>					
Charitable Activities		566	525	1,091	2,779
Investment income	3	133	-	133	226
<b>Total</b>		<u>125,926</u>	<u>525</u>	<u>126,451</u>	<u>81,645</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities		112,391	260	112,651	105,880
Other		3,599	-	3,599	5,063
<b>Total</b>		<u>115,990</u>	<u>260</u>	<u>116,250</u>	<u>110,943</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>9,936</u>	<u>265</u>	<u>10,201</u>	<u>(29,298)</u>
<b>Transfers between funds</b>	10	<u>1,975</u>	<u>(1,975)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>11,911</u>	<u>(1,710)</u>	<u>10,201</u>	<u>(29,298)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>56,676</u>	<u>8,988</u>	<u>65,664</u>	<u>94,962</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>68,587</u></u>	<u><u>7,278</u></u>	<u><u>75,865</u></u>	<u><u>65,664</u></u>

The notes form part of these financial statements

Canterbury Housing Advice Centre  
Trading as CHAC

Balance Sheet  
At 31st March 2018

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	8	3,572	-	3,572	1,585
Cash at bank and in hand		66,350	7,278	73,628	65,353
		<u>69,922</u>	<u>7,278</u>	<u>77,200</u>	<u>66,938</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,335)	-	(1,335)	(1,274)
		<u>68,587</u>	<u>7,278</u>	<u>75,865</u>	<u>65,664</u>
<b>NET CURRENT ASSETS</b>					
		<u>68,587</u>	<u>7,278</u>	<u>75,865</u>	<u>65,664</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>68,587</u>	<u>7,278</u>	<u>75,865</u>	<u>65,664</u>
<b>NET ASSETS</b>					
		<u><u>68,587</u></u>	<u><u>7,278</u></u>	<u><u>75,865</u></u>	<u><u>65,664</u></u>
<b>FUNDS</b>					
Unrestricted funds	10			68,587	56,676
Restricted funds				7,278	8,988
<b>TOTAL FUNDS</b>					
				<u><u>75,865</u></u>	<u><u>65,664</u></u>

The notes form part of these financial statements

**Canterbury Housing Advice Centre  
Trading as CHAC**

**Balance Sheet - continued  
At 31st March 2018**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2018.

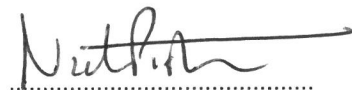
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2018 in accordance with Section 476 of the Companies Act 2006.

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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 26 NOVEMBER 2018 and were signed on its behalf by:



.....  
N Piska -Trustee

The notes form part of these financial statements

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## 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 2015)', 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.

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

### **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.

### **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.

### **Hire purchase and leasing commitments**

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

**2. DONATIONS AND LEGACIES**

	2018	2017
	£	£
Grants	120,362	65,677
Incoming Resources from Donors	4,865	12,963
	<u>125,227</u>	<u>78,640</u>

Grants received, included in the above, are as follows:

	2018	2017
	£	£
Canterbury City Council	57,862	57,862
Garfield Weston Foundation	20,000	-
Kent Housing Group Innovation Fund	-	315
London Legal Support Trust	10,000	5,000
KCC Members	-	2,500
Kent Community Foundation Lawson Trust	2,500	-
Access to Justice Foundation	30,000	-
	<u>120,362</u>	<u>65,677</u>

**3. INVESTMENT INCOME**

	2018	2017
	£	£
Deposit account interest	<u>133</u>	<u>226</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2018	2017
	£	£
Other operating leases	<u>12,584</u>	<u>11,592</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2018 nor for the year ended 31st March 2017.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2018 nor for the year ended 31st March 2017.

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2018

6. STAFF COSTS

	2018 £	2017 £
Wages and salaries	82,374	79,497
Social security costs	4,983	3,274
	<u>87,357</u>	<u>82,771</u>

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

	2018	2017
Charitable activities	2	2
Management	1	1
	<u>3</u>	<u>3</u>

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	78,639	1	78,640
<b>Charitable activities</b>			
Charitable Activities	1,419	1,360	2,779
Investment income	226	-	226
<b>Total</b>	<u>80,284</u>	<u>1,361</u>	<u>81,645</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	104,576	1,304	105,880
Other	5,063	-	5,063
<b>Total</b>	<u>109,639</u>	<u>1,304</u>	<u>110,943</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(29,355)</u>	<u>57</u>	<u>(29,298)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	86,031	8,931	94,962
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>56,676</u>	<u>8,988</u>	<u>65,664</u>

7. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted fund £	Restricted funds £	Total funds £
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8. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Other debtors	81	-
Prepayments	3,491	1,585
	<u>3,572</u>	<u>1,585</u>

9. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Accruals and deferred income	1,335	1,274
	<u>1,335</u>	<u>1,274</u>

10. **MOVEMENT IN FUNDS**

	At 1/4/17 £	Net movement in funds £	Transfers between funds £	At 31/3/18 £
<b>Unrestricted funds</b>				
General fund	56,676	9,936	1,975	68,587
<b>Restricted funds</b>				
Rent in Advance	4,715	265	-	4,980
Canterbury City Council Deposit Fund	2,298	-	-	2,298
University of Kent Videoing Project	1,975	-	(1,975)	-
	<u>8,988</u>	<u>265</u>	<u>(1,975)</u>	<u>7,278</u>
<b>TOTAL FUNDS</b>	<u>65,664</u>	<u>10,201</u>	<u>-</u>	<u>75,865</u>

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2018

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	125,926	(115,990)	9,936
<b>Restricted funds</b>			
Rent in Advance	525	(260)	265
<b>TOTAL FUNDS</b>	<u>126,451</u>	<u>(116,250)</u>	<u>10,201</u>

Comparatives for movement in funds

	At 1/4/16 £	Net movement in funds £	At 31/3/17 £
<b>Unrestricted Funds</b>			
General fund	86,031	(29,355)	56,676
<b>Restricted Funds</b>			
Rent in Advance	4,519	196	4,715
Canterbury City Council Deposit Fund	2,298	-	2,298
University of Kent Videoing Project	2,114	(139)	1,975
	<u>8,931</u>	<u>57</u>	<u>8,988</u>
<b>TOTAL FUNDS</b>	<u>94,962</u>	<u>(29,298)</u>	<u>65,664</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	80,284	(109,639)	(29,355)
<b>Restricted funds</b>			
Rent in Advance	1,311	(1,115)	196
Canterbury City Council Deposit Fund	50	(50)	-
University of Kent Videoing Project	-	(139)	(139)
	<u>1,361</u>	<u>(1,304)</u>	<u>57</u>
<b>TOTAL FUNDS</b>	<u>81,645</u>	<u>(110,943)</u>	<u>(29,298)</u>

**10. MOVEMENT IN FUNDS - continued**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st March 2018.

**12. ULTIMATE CONTROLLING PARTY**

The Charity is controlled and run in line with the objectives and aims by the trustees.

Canterbury Housing Advice Centre  
Trading as CHAC

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2018

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	2018 £	2017 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	120,362	65,677
Incoming Resources from Donors	4,865	12,963
	<hr/>	<hr/>
	125,227	78,640
<b>Investment income</b>		
Deposit account interest	133	226
<b>Charitable activities</b>		
Return Rent Income Advancement	525	1,360
Certificated work / reclaimed expenses	566	1,419
	<hr/>	<hr/>
	1,091	2,779
<b>Total incoming resources</b>	<hr/>	<hr/>
	126,451	81,645
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	74,173	71,536
Social security	4,133	2,455
Rent in Advance Scheme	260	1,115
Cash Deposit Scheme	-	50
	<hr/>	<hr/>
	78,566	75,156
<b>Other</b>		
Staff Training	-	1,240
Travelling	449	1,022
Trade Subscriptions	3,150	2,801
	<hr/>	<hr/>
	3,599	5,063
<b>Support costs</b>		
<b>Management</b>		
Wages	8,201	7,961
Social security	850	819
	<hr/>	<hr/>
	9,051	8,780
<b>Finance</b>		
Bank charges	60	25

This page does not form part of the statutory financial statements

Canterbury Housing Advice Centre  
Trading as CHAC

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2018

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	2018	2017
	£	£
<b>Other</b>		
Rent payable	12,584	11,592
Insurance	2,101	1,828
Light and heat	979	1,016
Telephone	2,139	2,718
Postage and stationery	1,134	1,009
Sundries	857	928
Repairs & Renewals	2,119	30
Irrecoverable VAT	1,169	1,178
	<hr/>	<hr/>
	23,082	20,299
<b>Governance costs</b>		
Accountancy fees	1,335	1,215
Payroll & Bookkeeping fees	557	405
	<hr/>	<hr/>
	1,892	1,620
	<hr/>	<hr/>
<b>Total resources expended</b>	116,250	110,943
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u>10,201</u>	<u>(29,298)</u>

This page does not form part of the statutory financial statements