REGISTERED COMPANY NUMBER: 02483455 REGISTERED CHARITY NUMBER: 803115

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026 FOR CITIZENS ADVICE NORTH EAST KENT

McCabe Ford Williams
Chartered Accountants
2 The t.inks

HERNE BAY
Kent.
CT6 7GQ
CITIZENS ADVICE NORTH EAST KENT

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Repon	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Cash Flow Statement	11
Notes to the Financial Statements	12 to 19
Detailed Statement of Financial Activities	20 to 21

ADVICE NORTH EAST KENT

Chief Ofcer	Simcoe Held (resigned 0204/2026} Jude Lee cappohted 02/04/2026)
Hon Treaslret	David cork FCA CTA (resoned 3103/2026) Connor James PatfiCk Haney (apm)ifited 02/04/2026)

REGISTERED OFFICE	3 Westgate Hall Road Canterbury Kent CTI 2BT
REGISTERED COMPANY NUMBER	02483455
REGISTERED CHARITY NUMBER	803115
INDEPENDENT EXAMINER	McCabe Ford Williams Chartered Accountants 2 The Links HERNE BAY Kent CT6 7GO
SOLICITORS	Furley Page LLP 39 St Margarets Street Canterbury Kent CTI 2TX
BANKERS	Lloyds Bank
cmZENS	

REFERENCE AND ADMINISTRATIVE DETAILS

FOR THE YEAR ENDED 31ST MARCH 2026

TRUSTEES	D Cork (resigned 31.326) S Record J Taylor (resigned 4.12.25) N Baylis (resigned 31 ,3.26) C Jones (resigned 5, 12.25) A Yakübu (resigned 15.226) D Ramble H Brighton
PRINCIPAL OFFICERS	C J P Harney (appointed 21.3.26) A P Kenworthy (appointed 213.26)

Chairman	Hilary Brighton resigned 0204/202 Ann Pamela Kerrwcrthy (appointed
Company Secretary	John Taylor (resigned 04112/2025

4
9

ADVICE NORTH EAST KENT

REPORT OF THE TRUSTEES

High Street

Canterbury

CTI 2SE

cmzENS

FOR THE YEAR ENDED 31ST MARCH 2026

The Trustees who are also directors of the charity for the purposes of the Companies Ac 2006. present their repod with the financial Statements Of the charity for the year ended 31st March 2026, 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) (effec.five 1 January 2019),

On 16 February 2026, The Canterbury District CAB was registered at Companies House as Citizens Advice North East Kent having changed its name preparation for the merger with Citizen's Advice Swale on I April 2026, References within the accounts and notes show as The Canterbury District CAB for the year.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to promote any charitable purpose for the benefit of the community in England and in particular Canterbury and surrounding areas, by the advancement of education, the protection and preservation Of health and the relief of poverty. sickness and distress. The Canterbury District CAR aims to provide free, confidentiali impartial and

independent advice and information for the benefit of the local community. to exercise a responsible influence on the development of social policies and services and to ensure individuals do not suffer through a lack of knowledge or an inability to express their needs effectively.

To obtain the necessary funding to provide the additional semces, appdlcations were made to various local and national providers Of community finance. Advertisements were placed for advisory staff both as paid employees and volunteers, induction and training being provided to the extent that necessary knowledge and skills were not pre-existing.

The following detailed objectives for the year to 31 March 2026 were set out in the Business Plan:

- Work with neighbouring LCA to determine feasibility and design of most financially stabde structure to assure quality advice in our district in light of Unitary Authority discussions - Increase aovice provision at Herne Bay
- Supplement Core funding from I oral Authority with a greater diversity and security of medium to long term funding - Negotiate uplift and longer-term basis of Council funding
- Ensure continuity of advice service for people affected by cancer
- Work towards meeting the requirernents of LSA Cyber Security Plus but not expend resources on certification due to possible merger discussions
- Select advocacy prioriües that concentrate on reducing inequalities for our most vulnerable clients - Train new recruits for Adviceline expansion
- Ensure deprived wards of Northgate can access advice and identify sources of greatest demand for expansion of Reaching Communities funded outreach

Public benefit

The Trustees have paid dua regard to the Charity Commission's guidance on public benefit in deciding the activities undertaken by The Canterbury District CAB during the year. The Trustees are satisfied that the information provided in the report and accounts meets the public benefit reporting requirements.

The pr'ncipal activity Of The Canterbury District CAB remained the provision of free, confidential, independent and impartial advice, information and counsel for the members of the public. This is provided through two local Citizens

ADVICE NORTH EAST KENT

REPORT OF THE TRUSTEES

Advlce in Canterbury and Heme Bay and an outreach service in Whitstable,

In addition to generalist advice the followng specialist advisory services were provided:

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

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

CITIZ
ENS

FOR THE YEAR ENDED 31ST MARCH 2026

OBJECTIVES AND ACTIVITIES

Contribution of Volunteers

The charity recerves help and support in the form Of voluntary assistance in advising the public and admihiSterihg the charity.

There contlnues to be significant demand for our services, In order to be able to meet this demand we are heavily dependent upon our volunteer advisers continue to be overstretched. The volunteers are the backbone of the semce we offer. without them the free advice service provided by The Canterbury District CAB could not continue. They freely give up their time on a regular basis and take the ever-increasing complexities Of legislation in their stride. The Trustees are indebted to them and to all the staff who also work so conscientiously to ensure operation of the Bureau is successful. The Canterbury District CAB constantly seeks to recruit and train new volunteer advisers, receptionists and administrative support,

Including Trustees, 43 volunteers (advice team 36. trustees 7} (previous year 36) contributed approximately 13,416 hours per annum,(previous year 13,547) at an estimated value of €312,947 (previous year E245,002}, Excluding Trustees, 36 volunteers (previous year 2B) contributed approximately 11 ,232 hours (previous year 9.699) of work to the bureau during the year. We estimate the value of this help at E261 (previous year E216.281), (excluding the value of Trustees} in respect of the year under review.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

REPORT OF THE TRUSTEES

The Trustees' attention was focused on the main objectives as follows •

- The need to continue and improve the service offered to the public and more particularly to retain and recruit staff. - To review and consolidate adequate future funding for the bureau.

The Canterbury District CAB saw a total of 4.630 clients helped (previous year 4,430) of which 1.675 were quick client contacts (previous year 1,558) with 15,695 issues (previous year 14,982). The Canterbury District CAB assisted in the recovery of funds on behalf of clients. The recovery was made up of F-9.326.720 Income galned (prevcous year 50,991) reimbursements E20.796 (previous year E8.644}. debts written off E60,240 {previous year €52,781), debt managed N 16.099, (previous year €362,980) and other gains totalling E740, 635 (previous year E650,gg8).

Fundraising activities

The income for the year was 218,826 an increase of E8,612 on 2024/25 The maln source of fundraising was subscriptions and donations from The Friends.

Investment performance

The charity does not currently hold material investments.

Internal and external factors

The charity is only too well aware of the financial pressures experienced by its major funders, and in view of this has taken active measures to seek additional sources of funding for its services,

FINANCIAL REVIEW

Financial position

Income sources In the year generated £602,999 {2024/25 E523,257x of this €565,032 (2024/25 €503,455) related to project restricted activities,

An overall deficit is recorded for this year of E2.B33 (2024/25 ElO,205), This related to an excess of expenditure on direct services over funding received,

Principal funding sources

The Directors extend their gratitude to Canterbury City Council for continuing to support tho core operating capacity Of the charity. The grant from Canterbury City Council supports its community by providing grant funding towards the delivery of welfare advice services, This includes generalist welfare advice and housing advices Additionally project-specific funding was received from Macmillan Cancer Support. Citizens Advice and Money and Montal Health Service.

REPORT OF THE TRUSTEES

The charity did not have any borrowings from either providers Of funding or Other sources at the balance sheet date.

FINANCIAL REVIEW

Reserves policy

The Canterbury District CAB is required to ensure that free manes are available in each financial year to meet any reasonable foreseeable contingency, The Canterbury District CAB will maintain a projection of income for at least 3 years ahead and will ensure that this continues to be derived from as wide a variety Of sources as possible. They will take all necessary steps to ensure that at no time within this period would it be possible for the cessation of one or more funding streams to present so serious a challenge to the future of the organisation that it could not be managed so as to contcnue to provide a best value advice service.

In reviewing the potential costs that could arise should a significant reduction in income be incurred the Trustees have determined that reserves of E133.520 should be maintaned which is equal to 3 months normal operating expenditure. As at 31 March 2026 the unrestricted general fund has a balance of E 101,178 and the designated fund has a balance of ?208.926 (which can if necessary be used for general purposes).

The reasons for holding particular reserves are outlined in note 1 5

The Trustees recognise that following the merger. that the amount of free reserves will have to increase to reflect increased outgoings.

Going concern

On 6th October 2025. the Trustee Board voted in favourof proceeding to a merger with Swale and Thanet LCAs.

On 19th January 2026, the Trustee Board voted to change the name of the Charity to Citi2ens Advice North East Kent,

On 1 Ith March 2026. the Trustee Board voted in favour of Pam Kenworthy of Citizens Advice Swale and Comor Harney of Citizens Advice Thanet being co-opted as Trustees with immediate effect.

On 30th March 2026, the Trustee Board voted in favour of a merger with Citizens Advice Swale and formally agreed to accept the transfer of the assets and undertaking of the Citizens Advice Swale. subject to the organisation's liabilities. It also voted in favour of formally agreeing to enter into a Memorandum of Understanding with Citizens Advice Thanet to deliver collaborative services. It was noted that the merger with Citizens Advice Thanet will be delayed.

Macmillan Cancer Support ended their grant to us in May 2026, There a new grant made to the Hampshire Citizens Advice Consortium to cover our area and the Charity has been appo'nted as county lead and the delivery team for Kent. This will enable us to continue to deliver a much needed service to cancer patients in Kent.

The Trustees have considered the operating position of the charity and the grants that are in place, as well as the history of grants under regular renewal. The Trustees have also considered the effect of the merger with Citizens Advice Swale and the collaborative services with Citizens Advice Thanet, both with effect from 1st April 2026. Taking all of these into account. as well as the current situation of the charity, the Trustees believe the going concern basis of accounting to be appropriate-

Funds in deficit

No funds were in deficit at the balance sheet date.

FUTURE PLANS

The Canterbury District CAR aims to continually improve access to its service, and intends to extend its service to an even wider number of the community through increased provision of telephone advce and extending outreach locations.

[n pursung its chantable objectives the charity co-operates with the fO"owing organisations:

Canterbury City Council
Macmillan Cancer Support
Kent County Council
Town and Parish Councils in the Canterbury District
Canterbury Housing Advice Centre
Maidstone and Tunbridge Wells NHS Trust
Local Cltizens Advice in Kent
Local Umbrella Centres
Local Age LIKs
Ethnic Minorities in Canterbury
Kent & Medway Cancer Alliance
Kent and Medway Local Area Patient Group Network
Canterbury Relief in Need
Pension Wise
The Canterbury Food Bank
Kent Law Cllnic, University of Kent
Christchurch University
Catching Lives
Job Centres across East Kent
Red Zebra
East Kent Hospital Trust
Connecting Canterbury

The Friends Meeting Hall
Medway NHS Trust
Canterbury Baptist Church
Shaw Trust
Medway Macmllan Benefits Service
Crossroads Macmillan Volunteer Service for East Kent
St Vincent De Paul Canterbury
Streynsham i's Trust
Local Children's Centres
Porchlight
Salvation Army
Pilgrims Hospice
Action on Poverty in Canterbury
All Saints Church, Canterbury

Local Solicitor Firms for participating in our Legal Rota (in alphabetical order), DSD Law, Girlings. Martin Tolhurst, Mowll & MOWI, Whitehead Monkton.
Mediators: Divorce Solutions.

The Chief Officer also attends the meetings of the Kent Chief Officers,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Canterbury District CAB is governed by its Memorandum and Articles of Association as amended on 10 February 2014, and constitutes a limited company, limited by guarantee, as defined by the Compames Act 2006.

The Canterbury District CAB is a registered chanty and a company limited by guarantee. The maximum liability of each member is limited to El At 31 March 2026 the company had 7 members (2025: B members),

Recruitment and appointment of new Trustees

The Trustees. who are also directors of the company, are elected at the Annual General Meeting (ACM). The Trustees sewe for a year and may be re-elected at the next AGM for a further year.

Where Trustees are appointed during the year they may be co-opted but in order to remain a Trustee for the forthcoming year they must be formally elected at the next AGM. Newly appointed Trustees are provided with a comprehensive induction to the Canterbury District CAB through being able to attend trainng courses and mentoring by established Trustees.

The Trustees deal with the general affairs of the charity through a Trustee Board. The Chairman of the Trustee Board is elected from the members of that Board, No other persons or bodies external to the charity were entitled to appoint persons to the Trustee Board.

The Canterbury District CAB is governed by its Trustee Board which is responsble for setting the strategic direction of the organisation and the policy of the charity. The Trustees carry the ultimate responsibility for the conduct Of The Canterbury District CAB and for ensuring that the charity satisfies its legal and contractual obdigations.

The Trustees meet at least four times a year; this includes strategy and performance review and the setting of operational plans and budgets. Additional meetings are convened when necessary. In addition. the following are entitled to attend;

A representative from Citizens Advice

A representative from the workers The Ch'ef Officer and by invitation,
any Other person that the Board Of Trustees thinks fit-

The Trustees delegate the day to day operation of the organisatlon to senior management. The Trustee Board is independent from management. A register Of members' interests is maintained at the registered Office and is available to the public.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Long standing Trustees

Mrs Susan Record has been a Trustee for a number of years. initially with Herne Bay CAB and then with Canterbury District CAB, when the areas merged, Therefore Mrs Record's contribution to discussions regarding the merger with Swale and the proposed merger with Thanet LCAs is invaluable. As a Consultant Solicitor, Mrs Record iS$ at the present time, assisting the Chief Officer With an iSsue regarding a dispute with a neighbour of the Canterbury Office. In addition, Mrs Record iS the Trustee working with our Chief Officer on the "Research and Campaignng" section of the LSA, whilst also being a member of the Fund-raising Subcommittee.

Considering the present sltuaton with ongoing discussions regarding a possible merger, it is therefore entirely appropriate for Mrs Record to continue as a Trustee, both for continuity and stability to the Board and to share with us the benefits of her knowledge and experience.

Related parties

The Canterbury District CAR is a member of Citizens Advice. the operating name of the National Association of Citizens Advice Bureaux. which provides a framework for standards of advice and casework management as well as monitoring progress against these standards, Operating policies are independently determined by the Trustee Board of The Canterbury District CAB in order to fulfil its charitable objects and comply with the national membership requirements-

The charity also co-operates and liaises with a number of other advisory services, local charities and social services departments on behalf of clients, Where one of the Trustees holds the position of Trustee/director of another charity he or she may be involved in discussions regarding that other charity but not in the ultimate decision-making process.

Statement of Internal Controls

The Canterbury District CAB Trustee Board oversee the information security of al' personal information of our clients, staff, funders and strategic partners that is processed. The Canterbury District CAB hold joint responsibility for client data that is held in our case management system. with the national Citizens Advice Service, An information assurance management team exosts to ensure the confidentiality, integrity and avalabillty of al' personal and sensitive data is maintained to a level which is compliant with the requirements of the UK General Data Protection Regulation and Data ction Act2018.

Risk management

The Canterbury Distnct CAB has worked on a Corporate Risk Management exercise. A risk management strategy was agreed by the Trustee Board, The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in paace to mitigate those risks. To that end The Canterbury District CAB is continuany monitoring and managing its rtsk, reviewing the Corporate Risk register and ensuring action plans are in place to mtigate its key risks,

Included in external risks is that of the bss of funding. The effects of this have been m•nimised by the procedures in place, which have resulted in fundng being secured from a variety of sources, The charity confinues to seek to diverslfy its funding sources, Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of deivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Information Assurance

infortnation Assurance is rewewed annually. An Information Assurance Accounting Officer and Senior Information Risk Officer are in place. Staff undergo annual information assurance training and assessment at a level appropriate to their rode, Information assurance is on-going as new projects are undertaken,

Approved by order of the Board of Trustees on 13th July 2026 and signed on its behalf by:



A P Kenworthy - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITIZENS ADVICE NORTH EAST KENT

Independent examiner's report to the trustees of Citizens Advice North East Kent (the Company')

I to the charily trustees on my examination Of the accounts of the Company for the year ended 31st March 2026.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for tha purposes of compa-.y law) you are responsibde 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 charitys accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'), In carrying out my examination I have followed the Di actions given by the Charity Commission under Section 145(5) (b) of the 2011 Act,

Independent examiner's statement

Since your charity's gross income exceeded E250,000 your examiner must be a member Of a listed body I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the IISted bodies.

I have completed my examinatiom I confirm that no matters have come to my attention in connection with the examination givmg 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 exarwnation: 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 applicabde in the UK and Republic of Ireland (FRS 102b

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Leigh Jones FCCA

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

13th July 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2026

	Notes	Unrestricted funds	Restricted fund	2026 Total funds	Total funds
INCOME AND ENDOWMENTS FROM					
Activities to further the charities objectives	2	-	565.032	565,032	503,455
Fundraising	3	18,826		18.826	10214
Other Incoming resources	4	19.121		19.121	9,564
Other income		20		20	24
Total	5	37,967	565,032	602,999	523257

					2025
EXPENDITURE ON					
Charitable activities					
Charitable activities		4.608	597,224	601,832	531.458
Other			4.000	4,000	2,004
Total		4.608	601224	605,832	533,462
NET INCOMEJ(EXPENDITURE)		33,359	(36,192)	(2,833)	(10.205)
Transfers between funds	13	(36392)	36.192		
Net movement in funds		(2,833)		(2,833)	(10,205)
RECONCILIATION OF FUNDS					
Total funds brought forward		312,937	-	312,937	323,142
TOTAL FUNDS CARRIED FORWARD		310,104	-	310.104	312,937

CONTINUING OPERATIONS

Ali Income and expenditure has arisen from continuing activities,

In 2025, total income was E523,257, E 19,802 of the income related to unrestricted funds and 2503.455 related to restricted funds.

There are no gains or losses in the year, other than those Included in the Statement of Financial Accounts.

Of

BALANCE SHEET
31ST MARCH 2026

	Notes	Unrestricted funds	Restricted fund	Total funds	Total funds
FIXED ASSETS					
Tangible assets	10	208.939	-	208.939	213,547

The notes form part of these financial statements

					2025
CURRENT ASSETS					
Debtors	11	51 ,441	11.826	63267	37.440
Cash at bank		65.544		65.544	92,504
		1166985	11,826		129.944
CREDITORS					
Arnounts falling due within one year	12	(15.820)	(11,826)	(27.646)	(30,554)
NET CURRENT ASSETS		101.165		101,165	99,390
TOTAL ASSETS LESS CURRENT LIABILITIES		310.104		310,104	312.937
NET ASSETS		310,104		310,104	312,937
FUNDS	13				
Unrestricted funds				310.104	312.937
TOTAL FUNDS				310,104	312.937

The charnable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilitle;s 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 gve 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 SUQIIJS 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 finanaal statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime,

The financial statements were approved by the Board of Trustees and authorised for issue on 13th July 2026 and were xgned on its behalf by:

A P Kenworthy - Trustee

C J P Harney - Trustee

The notes form part these financial statements

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2026

	Notes	2026	2025
Cash flows from operating activities			
Cash generated from operations	1	(28, 107)	239
Net cash (used inyprovided by operating activities		(28.107)	239
Cash flows from investing activities			
interest received		1,147	512
Net cash provided by investing activities		1,147	512
Change in cash and cash equivalents in the reporting period		(26.960)	751
Cash and cash equivalents at the beginning of the reporting period		92.504	91 ,753
Cash and cash equivalents at the end of the reporting period		65,544	92,504

The notes form part of these financial statements

CITIZENS ADVICE NORTH EAST KENT

NOTES TO THE CASH FLOW STATEMENT

FOR THE YEAR ENDED 31ST MARCH 2026

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2026	
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(2.833)	(10.205)
Adjustments for:		
Depreciation charges	4,608	4,608
Interest received	(1,147)	(512)
Increase in debtors	(25,827)	(7,048)
(Decrease)tincrease in creditors	(2,908)	13.396
Net cash (used inyprovided by operations	(2a107)	239

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.25	Cash flow	At 31.3.26
Net cash			
Cash at bank	92.504	(26,960)	65,544
	92.504	(26,960)	65,544
Total	92,504	(26,960)	65.544

2025

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

1.ACCOUNTING POLICIES

Basis of preparing the financial statements

The finanaal statements of the charitable company, which iS a public benefit entity under FRS 102. have been prepared in accordance with the Charitles SORP (FRS 102) 'Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. Financial Reporting Standard 102 *The Financial Reporting Standard applicable In the UK and Republic of Ireland and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably,

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation oommtting 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 dwectly attributed to particular headings they have been allocated to activities on a basis conslstent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful llfe.

Freehold property	- 2% straight line
Long leasehold	. over the term of the lease
Fixtures and fittings	- now fully written Off
Computer equipment	. now fully written off

Taxation

The charity iS exempt from corporation tax on its charitable activities,

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for padicular restricted purposes,.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension

A Work Place Pension was set up for the employees with effect from 1 August 2016 being a defined contribution scheme. The scheme is open to all employees at any time, The Fund administrators are The PeopdSs Partnership- The contributions due in the year were all paid as appropriate.

2.ACTIVITIES TO FURTHER THE CHARITIES OBJECTIVES

	2026	2025
Canterbury City Council	194,209	172,728
Macmillan Cancer Support	233,272	220.696
Money and Mental Health Service	31 ,669	17,131
Canterbury Food Bank	5,968	16.377
Streynsham Trust		500
Colyer-Fergusson Charitable Trust		3,505
Philip and Connie Phillips Foundation	1,667	2.500
National Lottery Awards for All	15.981	4.011
Energy Grant	25.125	30.796

The notes form part of these financial statements

Outreach	55.105	23.097
Access for Work		5,363
Kent Digital Support		3,113
Household Support Fund		3.63B
Carried forward	564,317	503,455

continued,,,

2025

•

2.ACTIVITIES TO FURTHER THE CHARITIES OBJECTIVES - continued

	2026	
Brought fonvard	564.317	503,455
Sundry Income	715	
	565.032	503,455

3. FUNDRAISING

	2026	2025
Donations - general	18.826	10,214

4. OTHER INCOMING RESOURCES

	2026	2025
Rents received	7,474	4.052
HMRC Employment Allowance	10,500	5.000
Bank interest	1,147	512
	19.121	9.564

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals	Charitable activities
	601,056	776	601.832	

6, SUPPORT COSTS

	Governance costs
Other resources expended	4,000
Charitable activities	776
	4,776

7. NET INCOME/(EXPENDITURE)

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

	2026	2025
Depreciation - owned assets	4,608	4,608

8. TRUSTEES' REMUNERATION AND BENEFITS

There was no Trustees' remuneration or other benefits for the year ended 31 March 2026, nor for the year ended 31 March 2025, continued...

8. TRUSTEES' REMUNERATION AND BENEFITS • continued

Trustees' expenses

During the year, the Trustees were reimbursed ENil for expenses, (2025 -ENil)

9. STAFF COSTS

	2026	2025
Wages and salaries	389.667	355333
Socval security costs	44.629	27,278
	4342%	382.611

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

	2026	2025
Full time	5	6
Part time	11	12
	16	18

No employees received emoluments in excess of 260.000.

In addition to the paid staff whose details are shown above, we rely on volunteer workers. The number of full time staff that would be equivalent to the hours worked by volunteers is shown below.

	2026	2025
Full time volunteer equivalent	5.84	6.35
	5.84	6.35

The average number Of employees, analysed by function was.

	2026	2025
Charitable purposes	15	17
Management & admin	1	1
	16	18

10. TANGIBLE FIXED ASSETS

	Freehold propeny	Long leasehold	Fixtures and fittings	Computer equipment	Totals
COST					
At 1st April 2025 and 31st March 2026	165,943	161,217	13,452	38.059	378,671
DEPRECIATION					
At 1st April 2025	71,489	42,124	13,452	38.059	165,124
Charge for year	3,302	1,306			4.608
At 31st March 2026	74,791	43,430	13,452	38,059	169,732
NET BOOK VALUE					

				2025
At 31st March 2026	91,152	117,787	-	208,939
At 31st March 2025	94.454	119.093	-	213547

continued...

11.DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	
Trade debtors	63.267	37.440

The allocation between restncted and unrestricted funds is as follows:

	2026	2025
Unrestricted Fund		
Due from Restricted Fund	43.364	9,357
Other Debtors	&077	2,835
	51.441	12,192
Restricted Fund		
Trade Debtors	55.190	34.605
Less Due to Unrestricted Fund	(43,364)	(9,357)
	11826	25.248
	63267	37.440

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
Trade creditors	27.646	30.554

MOVEMENT IN FUNDS

13,

	At 1.4.25	movement in funds	Transfers between funds	31.3.26
Unrestricted fUnds				
General funds	99,403	37,967	(36,192)	101,178
Designated	213,534	(4608)	-	208,926
	312,937	33,359	(36,192)	310,104
Restricted funds				
Restricted funds		(36.192)	36,192	
TOTAL FUNDS	312,937	(2,833)	-	310,104

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

	Incoming resources	Resources expended	Movement in funds
Unrestricted funds			
Generat funds	37,967		37 ,967
Designated	-	(4.608)	(4,608)
	37,967	(4,608)	33.359
Restricted funds			
Restricted funds	565.032	(601,224)	(36.192)
TOTAL FUNDS	602,999	(605,832)	(2,833)

continued...

13. -

MOVEMENT IN FUNDS • continued

Comparatives for movement in funds	At 1.424	Net movement jn funds	Transfers between funds	At 313.25
Unrestricted funds				
General funds	78.123	14.322	6.958	99.403
Designated	245.019	(4,608)	(26,877)	213.534
	323.142	9714	(19,919)	312 937
Restricted funds				
Restricted funds		(19,919)	19,919	-
TOTAL FUNDS	323,142	(10.205)		312937

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

	Incomtng resources	Resources expended	Movement in funds
Unrestricted funds			
General funds	19.802	(5,480)	14,322
Designated		(4,608)	(4,608)
	19.802	(10,088)	9,714
Restricted funds			
Restricted funds	503,455	(523,374)	(19,919)
TOTAL FUNDS	523257	(533,462)	(10,205)

continued...

NOTES TO THE FINANCIAL STATEMENTS
continued FOR THE YEAR ENDED 31ST MARCH 2026

13. -

MOVEMENT IN FUNDS continued

DETAILED MOVEMENTS IN INDIVIDUAL RESTRICTED FUNDS

	Balance 0104.2025	Income	Expenditure	Transfers	Balance 31.032026
Restricted Funds					
Canterbury City Council	-	194,209	227,040	(32,831)	-
Macmillan Cancer Support	-	233,272	233,272	-	-
Contract	-	31,669	32,669	(1,000)	-
Money and Mental Health Service	-	5,968	6,142	(174)	-
Canterbury Food Bank	-	1,667	1,667	-	-
Philip and Connie Phillips	-	15,981	18,076	(2,095)	-
Foundation	-	25,125	25,168	(43)	-
Awards for All	-	55,105	55,105	-	-
Energy Grant	-	1,321	1,370	(49)	-
Outreach	-	715	715	-	-
Household Support Fund	-	565,032	601,224	(36,192)	-
Sundry Income					

The figures below are those for the year ended 31 March 2025.

	Balance 01-04.2024	Income	Expenditure	Transfers	Balance 31032025
Restricted Funds					
Canterbury City Cocmcil	-	172,728	194,009	(21,281)	-
Macmillan Cancer Support Contract	-	220,696	220,696	-	-
Money and Mental Health Semce	-	17,131	17,192	(61)	-
Canterbury Food Bank	-	16,377	16,533	(156)	-
Streynsham Trust	-	500	500	-	-
Colyer-Fergusson Charitable Trust	-	3,505	3,505	-	-
Philip and Connie Phillips	-	2,500	2,500	-	-
Foundation	-	4,011	4,011	-	-
Awards for All	-	30,796	29,217	1,579	-
Energy Grant	-	23,097	23,097	-	-
Outreach	-	5,363	5,363	-	-
Access for Work	-	3,113	3,113	-	-
Kent Digital Fund	-	3,638	3,638	-	-
Household Support Fund •	-	503,455	523,374	(19,919)	-

DETAILED MOVEMENTS IN INDIVIDUAL DESIGNATED FUNDS

	Balance 01.04.2025	Income	Expenditure	Transfers	Balance 31.03.2026
Designated Funds					
Property Fund	213,534	-	4.608	-	208.926

	Management and Mantenance Fund				
	213,334	-	4,000	-	200,920
4,608	208.920				

continued.„

14, RELATED PARTY DISCLOSURES

The Canterbury District CAB paid El. 104 (2025 " 662) in the year ended 31 March 2026 for vanous insurance services, including professional indemnity cover, to the National Association of Citizens Advice Bureaux.

15. DESIGNATED FUNDS

Property Fund

This reserve has been designated by the Trustees to provide accommodation for the offices in Canterbury and Harne Bay. Donations were receved for the building of the office at Westgate Hall Road, Canterbury whlch iS held on a long lease from Canterbury City Council and the office at 185 High Street. Heme Bay was purchased and completely refurbished with the benefit of a substantial grant from the National Lottery charities board together With a grant from Canterbury City Council and other donations,

Management and Maintenance Fund

The rental income from the flat at Westgate Hall Road, Canterbury has previously provided monies for this fund and payments are made for various capital items. This fund is now transferred to General Funds,

16. PURPOSES OF RESTRICTED FUNDS

Canterbury City Council

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

Macmillan Cancer Support

A restricted fund provided by Macmillan Cancer Support to provide assistance to cancer sufferers, thelr families and carers.

Money and Mental Health Service

Money and benefits advice Project led by North West Kent Citizens Advice-

Canterbury Food Bank

For advising clients of Canterbury Food Bank about welfare benefits.

Streynsham Trust

Towards supporting client s from St Dunstans Parish. Canterbury.

Colyer+ergusson Charitable Trust

A grant towards IT infrastructure costs,

Philip and Connie Phillips Foundation

Towards superwsion and training support for the ser,rice In Canterbury, Heme Bay and Whitstable.

The National Lottery - Awards for Alt

Towards IT equipment. fire safety inspection and electrical work.

Energy Grant
EAP • One to One General Energy Advice including welfare.
CMAP - One to One Carbon Monoxide Advice benefit checks.
EOP - Group Sesslons in Energy Awareness in community settings
Fundng to deliver energy services to prov'de one to one energy advice appointments to clients who are in or at risk of fuel poverty.

The National Lottery Reaching Communities
For Outreach work for 3 years funding up to October 2027,

Access to Work Grant
Towards Equipment for enabling people with dlsabilities to work-

Kent Digital Fund
For IT eqwpment

Kent County Council Household Support Fund
For referring clients for household support

continued...

17. FINANCIAL COMMITMENTS

Capital Commitments
There are no capital commitments at the year end.

Operating Lease Commitments
There are no operating lease commitments at the year end,

18. Events after the reporting date

The Charity has entered into a grant agreement which may give rise to a VAT charge,
The Trustees are currently assessing the financial impact of such a charge should it arise.

CITIZENS ADVICE NORTH EAST KENT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2026

	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
INCOME AND ENDOWMENTS				
Activities to further the charities objectives				
Canterbury City Council	-	194.209	194,209	172,728
Macmillan Cancer Support	-	233.272	233,272	220,696
Money and Mental Health Service31,669	-		31.669	17,131
Canterbury Food Bank5,968	-		5.968	16,377
Streynsham Trust500	-			
Colyer•Fergusson Charitabde Trust3505	-			
Philip end Connie Phillips Foundation1.667 1,667 2,500	-	National Lottery - Awards for All15.981 15.981 4,011		
Energy Grant25.125 25.125 30,796	-	Outreach55,105	55,505	23,097
Access for Work5,363	-			
Kent Digital Support3,113	-			
Househdd Support Fund1.321	-		1.321	3,638
Sundry Income715	-	-	715	
Rents received	-			
HMRC Employment Allowance	10.500		10,600	
Bank interest	-	47		512
	-	565,032	565,032	503,455
Fundraising				
Donations - general	18,826		t8ß26	10,214
Other incoming resources				
	7474			4.052
19.12119.121		9,564		
Other income				
Miscellaneous Income	20	-	20	24
Total incoming resources	37,967	565.032	602.999	523257
EXPENDITURE				
Charitable activities	-			
Wages	-	389.667	389.667	355,333
Social security27278 Insurance 3,396 3,396 3.736 Light an heat8,949 8,949 5,226 Telephone7,105 7,105 6.982	-	44,629	44.629	
Postage and Stationery2,020 2,020 5,767 Cleaning and sundries12,395 12.395 7,969	-			
Travelling1.787	-		1,787	1950
Computer expanses35.037	-		35.037	18,143
Equipment expenses5538	-			
Citizens Advice8.201 8.201 5,016 CHAC re CCC69.019 69.019 62,182	-			
Repairs & renewals8,889	-			13,131
Bank chargest 68	-		168	96

Training2,150			2.150	3,080
Staff allowances774			774	
Recruitment245			245	450
Carried fonvard	-	595,259	595,259	523,196

This paga does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2026

Accountancy4.000	-			2.004
Professional fees776	-		776	2,637
Trustee Meeting costs616	-			
	-	4.776	4.776	5257
			2026	2025
	Unrestricted funds	Restricted funds	Total funds	Total funds
Charitable activities				
Brought fonnard	-	595.259	595259	523,196
Translation costs		1,189	1,189	401
Depreciation of tangible fixed assets	4,608		4,608	4.608
	4.608	596,448	601,056	528,205
Support costs				
Governance costs		4,000		
Total resources expended	4608	601 ,224	605832	533.462
Net expenditure	33359	(36.192)	(2.833)	(10.205)