

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2016
for
Chester and District Federation of the
Blind

Johnstone Howell & Co
104 Whitby Road
Ellesmere Port
Cheshire
CH65 0AB

Chester and District Federation of the
Blind

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for the Year Ended 31 December 2016

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Chester and District Federation of the
Blind

Report of the Trustees
for the Year Ended 31 December 2016

The trustees present their report with the financial statements of the charity for the year ended 31 December 2016. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133300

Principal address

34 Marina Walk
Ellesmere Port
Cheshire
CH65 0BN

Trustees

Mrs L C Butt
Dr M Bhakoo
Mrs J Jones
Ms J Whitmore
Ms S Towell
Ms G Salmon
M Edge - resigned 7/7/17
A Davenport

Independent examiner

A M Bagnall
FCA
Johnstone Howell & Co
104 Whitby Road
Ellesmere Port
Cheshire
CH65 0AB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation exists to promote social inclusion amongst blind and partially sighted people who are socially excluded from society, or parts of society, as a result of being blind or partially sighted by:

- A. Raising public awareness of the issues affecting blind and partially sighted people, both generally and in relation to their social exclusion.
- B. Providing advocacy and support to blind and partially sighted people.
- C. Enabling and encouraging blind and partially sighted people to seek to influence local bodies, such as councils, health and education authorities, to take into account the requirements of blind and partially sighted people.
- D. Providing recreational facilities and other opportunities for blind and partially sighted people through service provision and other mechanisms.
- E. Providing education and information to support and enable blind and partially sighted people to maximise their educational opportunities.

Chester and District Federation of the
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Report of the Trustees
for the Year Ended 31 December 2016

Approved by order of the board of trustees on 7 July 2017 and signed on its behalf by:

Mrs L C Butt - Trustee

Independent Examiner's Report to the Trustees of
Chester and District Federation of the
Blind

I report on the accounts for the year ended 31 December 2016 set out on pages four to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A M Bagnall
FCA
Johnstone Howell & Co
104 Whitby Road
Ellesmere Port
Cheshire
CH65 0AB

7 July 2017

Chester and District Federation of the
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Statement of Financial Activities
for the Year Ended 31 December 2016

	Notes	Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	32,579	-	32,579	71,429
Activities for generating funds	3	78,896	-	78,896	75,123
Incoming resources from charitable activities					
Release of grant to purchase mini bus	4	-	4,340	4,340	4,340
Funding of a feasibility study in connection with the purchase of new premises		-	-	-	5,400
Roof repair funded by the Big Lottery		10,000	-	10,000	-
Total incoming resources		121,475	4,340	125,815	156,292
 RESOURCES EXPENDED					
Costs of generating funds					
Fundraising trading: cost of goods sold and other costs	5	220	-	220	2,176
Charitable activities					
General expenditure	6	58,000	-	58,000	43,629
Travelling		4,777	-	4,777	11,188
Roof repair funded by the Big Lottery		10,000	-	10,000	-
Governance costs	7	2,754	-	2,754	3,662
Other resources expended		3,457	6,340	9,797	8,742
Total resources expended		79,208	6,340	85,548	69,397
 NET INCOMING/(OUTGOING) RESOURCES					
		42,267	(2,000)	40,267	86,895
 RECONCILIATION OF FUNDS					
Total funds brought forward		230,751	4,192	234,943	148,048
TOTAL FUNDS CARRIED FORWARD		273,018	2,192	275,210	234,943

The notes form part of these financial statements

Chester and District Federation of the
Blind

Balance Sheet
At 31 December 2016

	Notes	Unrestricted fund £	Restricted funds £	2016 Total funds £	2015 Total funds £
FIXED ASSETS					
Intangible assets	10	-	1	1	1
Tangible assets	11	136,015	3,276	139,291	148,088
Investments	12	1	-	1	1
		<u>136,016</u>	<u>3,277</u>	<u>139,293</u>	<u>148,090</u>
CURRENT ASSETS					
Debtors	13	40,322	-	40,322	72,837
Cash at bank and in hand		98,350	-	98,350	40,839
		<u>138,672</u>	<u>-</u>	<u>138,672</u>	<u>113,676</u>
CREDITORS					
Amounts falling due within one year	14	(1,670)	-	(1,670)	(21,398)
		<u>137,002</u>	<u>-</u>	<u>137,002</u>	<u>92,278</u>
NET CURRENT ASSETS					
		<u>137,002</u>	<u>-</u>	<u>137,002</u>	<u>92,278</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		273,018	3,277	276,295	240,368
ACCRUALS AND DEFERRED INCOME	15	-	(1,085)	(1,085)	(5,425)
		<u>273,018</u>	<u>2,192</u>	<u>275,210</u>	<u>234,943</u>
NET ASSETS					
		<u>273,018</u>	<u>2,192</u>	<u>275,210</u>	<u>234,943</u>
FUNDS					
	16			273,018	230,751
Unrestricted funds				2,192	4,192
Restricted funds				<u>275,210</u>	<u>234,943</u>
TOTAL FUNDS					
				<u>275,210</u>	<u>234,943</u>

The financial statements were approved by the Board of Trustees on 7 July 2017 and were signed on its behalf by:

Dr M Bhakoo -Trustee

The notes form part of these financial statements

Chester and District Federation of the
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Notes to the Financial Statements
for the Year Ended 31 December 2016

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Intangible assets

Intangible assets represents the cost of nine user licences for Cyber Eyes. The expenditure is to be amortised over its estimated useful life of three years.

Tangible fixed assets

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

Freehold property	- 2% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from 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.

2. VOLUNTARY INCOME

	2016	2015
	£	£
Donations	30,660	70,664
Subscriptions	1,919	765
	<u>32,579</u>	<u>71,429</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2016	2015
	£	£
Fundraising events	<u>78,896</u>	<u>75,123</u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2016 £	2015 £
Grants	Release of grant to purchase mini bus	4,340	4,340
Grants	Funding of a feasibility study in connection with the purchase of new premises	-	5,400
Grants	Roof repair funded by the Big Lottery	10,000	-
		<u>14,340</u>	<u>9,740</u>

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

	2016 £	2015 £
Mini bus	4,340	4,340
Legal and professional fees	-	5,400
Awards for all England, Big Lottery	10,000	-
	<u>14,340</u>	<u>9,740</u>

5. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS

	2016 £	2015 £
Fundraising expenses	220	2,176
	<u>220</u>	<u>2,176</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Totals £
General expenditure	58,000	58,000
Travelling	4,777	4,777
Roof repair funded by the Big Lottery	10,000	10,000
	<u>72,777</u>	<u>72,777</u>

7. GOVERNANCE COSTS

	2016 £	2015 £
Accountancy	810	772
Legal and professional fees	810	1,521
Other governance costs	1,134	1,369
	<u>2,754</u>	<u>3,662</u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

8. TRUSTEES' REMUNERATION AND BENEFITS

Trustee Dr M Bhakoo was paid a total of £1,100 throughout the year ended 31st December 2016 (2015 - £1,200) in respect of bookkeeping services provided to the charity.

There were no other trustees' remuneration or other benefits for the year ended 31st December 2016 nor for the year ended 31st December 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2016 nor for the year ended 31 December 2015 .

9. STAFF COSTS

	2016	2015
	£	£
Wages and salaries	<u>45,523</u>	<u>32,909</u>

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

	2016	2015
Administration	<u>4</u>	<u>2</u>

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

10. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1 January 2016 and 31 December 2016	<u>5,526</u>
AMORTISATION	
At 1 January 2016 and 31 December 2016	<u>5,525</u>
NET BOOK VALUE	
At 31 December 2016	<u>1</u>
At 31 December 2015	<u>1</u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

11. TANGIBLE FIXED ASSETS

	Freehold property £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2016 and 31 December 2016	134,738	37,767	470	172,975
	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION				
At 1 January 2016	1,094	23,552	241	24,887
Charge for year	1,094	7,553	150	8,797
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2016	2,188	31,105	391	33,684
	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE				
At 31 December 2016	132,550	6,662	79	139,291
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2015	133,644	14,215	229	148,088
	<hr/>	<hr/>	<hr/>	<hr/>

Included in cost or valuation of land and buildings is freehold land of £80,000 (2015 - £80,000) which is not depreciated.

12. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2016 and 31 December 2016	1
	<hr/>
NET BOOK VALUE	
At 31 December 2016	1
	<hr/>
At 31 December 2015	1
	<hr/>

There were no investment assets outside the UK.

In order to comply with best practice the trustees have established a private limited company to carry on the charity's trading activities. CDFB Trading Community Interest Company previously known as CDFB Trading Limited (registered in England and Wales, company number 07466434) was incorporated on 10th December 2010. The charity owns the entire issued share capital of CDFB Trading Community Interest Company.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Other debtors	40,322	72,837
	<hr/>	<hr/>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Taxation and social security	1,046	798
Other creditors	624	20,600
	<u>1,670</u>	<u>21,398</u>

15. ACCRUALS AND DEFERRED INCOME

	2016	2015
	£	£
Grant from Cheshire West & Chester City Council	<u>1,085</u>	<u>5,425</u>

16. MOVEMENT IN FUNDS

	At 1.1.16	Net movement in funds	At 31.12.16
	£	£	£
Unrestricted funds			
General fund	230,751	42,267	273,018
Restricted funds			
Cyber Eyes	1	-	1
Big Lottery Fund	4,191	(2,000)	2,191
	<u>4,192</u>	<u>(2,000)</u>	<u>2,192</u>
TOTAL FUNDS	<u>234,943</u>	<u>40,267</u>	<u>275,210</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	121,475	(79,208)	42,267
Restricted funds			
Cheshire West & Chester City Council	4,340	(4,340)	-
Big Lottery Fund	-	(2,000)	(2,000)
	<u>4,340</u>	<u>(6,340)</u>	<u>(2,000)</u>
TOTAL FUNDS	<u>125,815</u>	<u>(85,548)</u>	<u>40,267</u>

Chester and District Federation of the
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Notes to the Financial Statements - continued
for the Year Ended 31 December 2016

17. RELATED PARTY DISCLOSURES

Subsidiary company, CDFB Trading Community Interest Company is due to donate profits for taxation purposes for the period under review, amounting to £26,204 (2015 - £59,924), to the charity. The amount owed to the charity by CDFB Trading Community Interest Company at 31 December 2015 amounted to £40,135 (2015 - £71,931) as included in debtors per note 13 to the financial statements.

Chester and District Federation of the
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Detailed Statement of Financial Activities
for the Year Ended 31 December 2016

	2016 £	2015 £
INCOMING RESOURCES		
Voluntary income		
Donations	30,660	70,664
Subscriptions	1,919	765
	32,579	71,429
Activities for generating funds		
Fundraising events	78,896	75,123
Incoming resources from charitable activities		
Grants	14,340	9,740
	125,815	156,292
RESOURCES EXPENDED		
Fundraising trading: cost of goods sold and other costs		
Fundraising expenses	220	2,176
Charitable activities		
Wages	45,523	32,909
Sub contractors	1,475	1,325
Insurance	2,963	2,101
Telephone	212	275
Postage and stationery	275	369
Advertising	130	130
Sundries	109	210
Repairs and renewals	11,318	918
Travelling	4,777	11,188
Canteen	961	480
Motor expenses	5,034	4,912
	72,777	54,817
Governance costs		
Accountancy	810	772
Legal and professional fees	810	1,521
Other governance costs	1,134	1,369
	2,754	3,662
Other resources expended		
Depreciation of tangible fixed assets	8,797	8,325
Interest payable	1,000	417
	9,797	8,742
Total resources expended	85,548	69,397

This page does not form part of the statutory financial statements

Chester and District Federation of the
Blind

Detailed Statement of Financial Activities
for the Year Ended 31 December 2016

	2016 £	2015 £
Net income	<u>40,267</u>	<u>86,895</u>