

# ANNUAL REPORT 2022- 2023

PROVIDING SUSTAINABLE COMMUNITY HUBS,  
ACTIVELY IMPROVING THE LIVES OF LOCAL PEOPLE

**93%**

of service users  
say services  
have made  
them less iso-  
lated

**1796**

People  
attended  
pride

**362**

inactive people  
become active  
via our centres

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**PROVIDING SUSTAINABLE COMMUNITY HUBS,  
ACTIVELY IMPROVING THE LIVES OF LOCAL PEOPLE**

# WELCOME

**PROVIDING SUSTAINABLE  
COMMUNITY HUBS,  
ACTIVELY IMPROVING THE  
LIVES OF LOCAL PEOPLE**

Looking back at 2022 into 2023, the charity had an exciting year launching new services to help promote its sustainability. It also faced the challenges

of the cost of living crisis both for its service users and charity itself. The charity found new ways to support service users and save on costs.

**93,000 KG**

**OF SURPLUS FOOD REDISTRIBUTED  
THROUGH THE COMMUNITY FRIDGE**

PROVIDING SUSTAINABLE COMMUNITY HUBS,  
ACTIVELY IMPROVING THE LIVES OF LOCAL PEOPLE

# TRUSTEES REPORT

The members of the Board of Trustees during the year ended 31 March 2023

Trevor Abram - **Chair**

Gay Kay

Beverley Swan - **Vice Chair**

Pamela Hoile - **Treasurer**

Margaret Abram

Joanne Wintle-Smith

Carole Jackson

Alison Reynolds

Anita Walker

## Registered Office

West Faversham Community Centre  
Bysing Wood Road  
Faversham  
Kent  
ME13 7RH

## Company number

07296070

## Charity number

1139228

## All The Extras Limited

### Company Number

09062780

## Auditors

Burgess Hodgson LLP

## Kent Community Training CIC

### Company Number

10349844

# 4800

**PEOPLE USE OUR  
CENTRES EACH  
WEEK TO ACCESS  
SERVICES**

**Our team of  
dedicated staff  
and volunteers  
provide  
services 7 days  
a week**

**81%**

of Young People  
using our clubs feel  
more self confident  
since joining

**236**

People regularly  
used our staff lead  
social activities each  
week

**47**

older people only  
social contact is  
via our centres and  
services

42

COMMUNITY  
ACTIVITIES  
PROVIDED  
EACH WEEK

The Trustees (who are also Directors of the charitable company for the purposes of company law) present their annual report together with the financial statements of West Faversham Community Association (the charitable company) for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) “Accounting and Reporting by Charities” (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity’s governing document, the Charities Act 2011, the Companies Act 2006 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, issued October 2009.

### Constitution

The charitable company is registered as a company limited by guarantee and was set up by a Memorandum and Articles of Association on 25 June 2010 and became a registered charity on 30 November 2010.

The reference and administration information is set out on page 4.

### Method of appointment or election of trustees

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association, standing for annual election by the members, with the exception of 3 appointees, one from each of the statutory bodies operating in the area. All Trustees have been chosen with a view to the needs of the charitable company providing a range of skills beneficial to the development and management of the running of the West Faversham Community Association.

85%

OF OUR TEAM LIVE IN THE  
COMMUNITIES WE SUPPORT

The board continue to review their skills through the skills audit and seek to grow the board in the areas needed.

### **Policies adopted for the induction and training of trustees**

New Trustees, on appointment, are supplied with copies of all documents and relevant guidance necessary in order for them to understand their role. In addition the charitable company relies upon the guidance issued by the Charity Commission and Advising Communities in relation to decision making.

### **Organisation structure and decision making**

The management of the charity is the responsibility of the Trustees who meet monthly, when the C.E.O updates the board on the charity's operations. The board reviews the charity's performance against the strategy, its financial performance and risk assessed activities. The board consider matters raised by board members or the C.E.O for approval when they are outside of the scope of C.E.O responsibilities for the day to day management of the Charity. Between meetings the C.E.O is delegated to run the charity within the budgets and scope set by the board. In an emergency, provisions allow for action to be taken by the Chair and C.E.O

### **Risk assessment**

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

During the year the board continued to use its risk log for the charity, which identifies the risks to the charity. Each risk is reviewed by the board six times or more each year, and action plans are put in place to reduce or mitigate risks.

This new process has proven to be a valuable exercise for the board and has greatly improved the organisation's risk mitigation planning.

### **The objectives and activities**

The objectives and activities of the charitable company are to establish or secure the establishment of a community centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objectives.

## TEEN GYM

Our youth and fitness team join together for our teen gym sessions, in which the gym is opened up to 12-16 year olds to come use the equipment and train with the support of our personal trainers.

These sessions are hugely popular and help young people gain an interest in healthier lifestyles and build confidence.

# 100+

YOUNG PEOPLE USE OUR TEEN GYM

*"I enjoy these sessions because it gives me a chance to come and see my friends, build muscle with them and get fitter."*

*"I enjoy lifting the weights in such an encouraging atmosphere where everyone is supportive"*

# 93%

OF YOUNG PEOPLE USING TEEN GYM SAY IT MAKES THEM MORE ACTIVE THAN THEY WOULD BE WITHOUT IT

# OUR STRATEGY

During the year the charity continued to deliver against its 5 year strategic plan, improving existing services and introducing new ones that work towards delivering our impact in these areas.

As the current 5 year plan draws to an end the charity also started reviewing its impact and consultation with stakeholders on the new plan to be introduced in 2024.



## Providing Positive Opportunities for Young People

We believe that everyone in our community should be given the best opportunities to become the best versions of themselves. We look to provide a great range of opportunities for young people to express themselves, learn and just enjoy living in our community. Our services range from early years to teens and work with over 240 young people, in addition to this we run free fundays which can have up to 2000 people attend.



## Reducing Loneliness and Isolation in the Elderly Population

Getting older shouldn't mean less fun, we put on a range of activities each week targeting older people to make sure life stays fun, active, and sociable.

Of our regular users, a high proportion tell us that they often have no other social engagement outside the centre this week.



## Giving People the Means to Gain Meaningful Employment

Giving people the skills and knowledge to find work, and to retain the skills in finding work for life is key to helping improve the quality of life of local people. We aim to help anyone who needs it become more work ready and enter into a meaningful career.



## Increasing Engagement in Sports and Physical Activity

Being physically active can have so many benefits, but too many people cannot get active due to barriers, we aim to break those barriers down and build a more active, healthy and positive community.



## Building Community Cohesion & Faversham Pride

Helping to ensure that we have a community that is tolerant and accepting of each other, and ready to step in support each other through a crisis and enjoying happier lives together; this runs through all activities for all ages.





# SOFTPLAY

**AT THE START OF 2023, THE CHARITY AND ITS TRADING COMPANY INVESTED IN BUILDING A SOFTPLAY WITHIN WEST FAVERSHAM COMMUNITY CENTRE**

**THE SOFT PLAY HAS PROVIDED A NEW SERVICE TO THE COMMUNITY, WHICH GIVES AFFORDABLE ACCESS TO FUN EXPERIENCE FOR YOUNG PEOPLE TO DEVELOP AND HAVE A GOOD TIME. IT ALSO PROVIDES OPPORTUNITIES FOR PARENTS TO MEET AND SOCIALISE.**

**THE SPACE IS USED BY THE COMMUNITY TEAM TO ADD IMPACT TO A NUMBER OF OUR COMMUNITY ACTIVITIES AND HAS ALLOWED NEW GROUPS TO BE STARTED**

**THE SOFT PLAY AND THE NEW CAFÉ AREA AT THE FRONT OF THE BUILDING HAS HELPED IMPROVE THE SUSTAINABILITY OF THE CHARITY THROUGH ADDITIONAL REVENUE BEING BROUGHT IN.**

# OUR COMMUNITY OFFER 2022-23

The charity has a team of well trained and specialist staff able to deliver a great range of services in the community.

Our services are mainly funded by our trading income so we are able to adapt these to suit the needs of our community.

## 120 HOURS

Per week of community services offered by our team

SCHOOL HOLIDAY ACTIVITIES PROVIDED FOR 150+ CHILDREN

## 8328

DIFFERENT SOCIAL INTERACTIONS LEAD BY OUR TEAMS

## WEST FAVERSHAM COMMUNITY CENTRE YOUTH & COMMUNITY TIMETABLE

MON	TUES	WED	THURS	FRI	SAT	SUN
COOKING WITH THE FAMILY 10:00AM-12:00PM PLEASE BOOK	LUNCH CLUB £6 12:00PM-2:00PM	MUMS AND TODDLERS GROUP 10:00AM-12:00PM	SOCIAL CLUB 11:00AM-1:30PM LIGHT BITES AVAILABLE	MESSY PLAY 10:00AM-11:00AM PLEASE BOOK	OVER 60'S BOOTCAMP £5 10:00AM-11:00AM	TEEN GYM £2 10:00AM - 11:30AM
SOCIAL CLUB 11:00AM-1:30PM LIGHT BITES AVAILABLE	SOCIAL CLUB AND AFTERNOON BINGO 2:00PM-4:00PM	PHONICS GROUP 1:00PM-2:00PM PLEASE BOOK	TEEN GYM £2 3:30PM-5:00PM	CHAIR BASED FITNESS 11:00AM	BOOTCAMP £5 11:00AM-12:00PM	
CHAIR BASED FITNESS 11:00AM	YOUTH CLUB 4:00PM-7:00PM	YOUTH CLUB 4:00PM-7:00PM	1-2-1 SUPPORT PLEASE BOOK	LUNCH CLUB £6 12:00PM-2:00PM	TEEN BOOTCAMP £2 12:00PM-1:00PM	
UNDIAGNOSED ADHD SUPPORT GROUP 3:30PM-5:00PM	GOLDEN SURFERS 1-2-1 PLEASE BOOK	CINEMA CLUB (2ND AND 4TH WEDNESDAY EVERY MONTH)	HOMEWORK GROUP 5:00PM	ARTS AND CRAFTS GROUP 2:00PM-4:00PM		
8-12'S YOUTH CLUB 5:00PM-7:00PM		TEA DANCE (1ST WEDNESDAY EVERY MONTH) 2:00PM-4:00PM £5		YOUNG CARERS YOUTH CLUB 5:00PM-6:30PM		
1-2-1 SUPPORT PLEASE BOOK				YOUTH CLUB 7:00PM-10:00PM		

IF YOU ARE INTERESTED IN RUNNING ARTS AND CRAFTS, OR OTHER HOBBIE GROUPS, PLEASE GET IN TOUCH





**200**

young people use our youth services in an average week

**89%**

of those attending sessions, say they have made them feel happier

**300**

Hours of work experience provided

**6**

Trips ran for young people including Thorpe Park, and Shard in London

# COMMUNITY FRIDGE



In March 2023 the charity was excited to launch its community fridge, building on partnerships with a number of charities and food businesses, to tackle food waste and help the community with the cost of living.

The community fridge distributes food from over 15 different contributors, with over 1,800KG of food shared each week.



## COMMUNITY FRIDGE

HELP SAVE OUR PLANET  
WHILE SAVING YOUR PENNIES



# Our people working to deliver for our community

West Faversham Community Association has a team of 46 staff to delivering its strategic aims, with 81% of our team living within 3 miles of one of our centres. A large number of our team undergo training as apprentices including higher level degrees courses and over 27% of our team are on our internal career pathway. During the year we continued to enjoy our partnership with HMP Stanford hill, supporting the rehabilitation of offenders.

In the year the gender pay gap was below 1% with less the £0.07 difference in average pay. Our team was 46% male 54% female, ranging from 16-68 years old, many with lived experience for our areas of work. Our operations are led by the CEO and Senior Leadership Team, who are below.



**James Browning - CEO**

James has worked for us for 7 years, and leads the delivery of the charity's strategy and ensures the team are all focused on improving the lives of local people



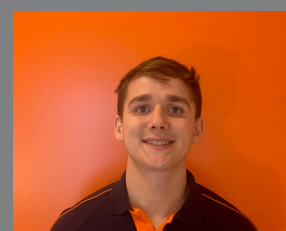
**Amy Mildon - Accountant**

Amy is our management accountant and works for the charity full time to ensure its accounts are in good order and funds are well spent on community activities



**Louise Asekokhai**

Louise plays a vital role, she leads all of our community support services, as our Director of Community Activities, including the youth, family and older people support teams



**Josh Dolman**

Josh is our assistant CEO, and forms an important part of our leadership team, looking after our people and their training and monitoring the impact of the charity

## Our wider Community

Our Invicta Community Leisure brand, which is a registered trademark of West Faversham Community Association, and registered with the charity commission as a trading name of the charity. Under the banner of Invicta the charity continued to operate Herne Centre and Aylesham Welfare Leisure Centre, during the year 2022-2023.

The charity continues to explore venues in the local area, in which there is mutual benefit to both the venue's local community and the Faversham Community of management contracts, allowing for broader and more impactful community services to be delivered in our community.

## Trading

The charity continues to operate All The Extras Limited as a trading subsidiary of the charity, during the year the trading subsidiary generated gift aid for the charity and invested in new facilities. The trading company has assisted the charity in the delivery of its aims, in particular around employability and providing social opportunities.

The Board of All The Extras will continue to explore ways to grow its revenue and profits and maximize profitability of its operations allowing it to generate greater income for the charity.

The charity's other trading subsidiary, Kent Community Trading CIC did not trade in the year.

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**FITNESS AND SPORTING  
ACTIVITIES FACILITATED  
EACH WEEK**

## **LEISURE ACTIVITIES**

The charity continues to run leisure facilities to promote health and wellbeing in the community. The charity operates two gyms within its centers in Faversham and Aylesham as well as number of sports pitches in Aylesham and indoor activity spaces in Faversham and Herne. These facilities alongside the climbing wall in Faversham help the charity to deliver its aim of increasing engagement in sports and physical activity.

These facilities have helped over 362 people who were not active before become active in the last year, having great benefits for themselves and society. Alongside this our facilities have allowed over 1000 to engage in physical activity over the year.

Over the coming year the charity will continue to seek ways it can use its facilities to improve access to leisure services in the community helping create healthier and happier communities.

**96%**

of respondents feel our centres benefit the community

**100%**

of respondents agree we should have charged services to subsidise community activities

**100%**

of staff would recommend our services to family and friends

**Over 100 members of the public, service users and stakeholders gave feedback on our strategic plan**

## CEO's Remarks

2022-2023 saw a challenging year for the charity, in which charged services saw a slow return to use post Covid, while community services saw higher than ever levels of need. This was then added to by the energy cost crisis and cost of living crisis, significantly increasing the charities operating costs. The leadership team and Board, worked hard on reviewing all expenditure and sources of potential income to manage the cash flow of the charity and implemented a number of changes that ensured it was able to continue to provide a range of high-quality services despite these challenges, which were implemented during the year.

While responding to our own increases in costs, we also put in place a number of new services to support the community to help them cope with the impact of the economic situation. This included the opening of our very popular community fridge, and also very popular soft play centre.

## Chairman's Remarks

It with a great deal of pleasure that once again it falls to me to report on the magnificent achievements of West Faversham Community Association during the last financial year.

With the stage at West Faversham Centre being greatly underused it was decided to convert the area into a soft play area with three levels of safe access for young children to explore. To ensure that children could use the facility unsupervised, the offices along the north wall were demolished and replaced with a drop-in café with CCTV screens so that their parents/guardians could keep an eye on all areas.

The café area has proved to be well supported, not only by those using the soft play area but also by people just dropping in for ad hoc meetings or working space taking advantage of the reasonably priced food and drinks.

This would not have been possible without a generous grant from Kent Community Foundation for which we are extremely grateful.

Using a valued grant for the introduction of our Community Fridge and the generosity of the businesses that donate their excess foodstuffs to us it has enabled us to provide needy families with much appreciated basic fresh foods as well as us being able to pass some on to the Faversham Food-bank and other charities.

The gym membership has returned to pre-pandemic numbers and even exceeded them! We have been able to introduce free teen gym in the early evenings which it is hoped will encourage young people to get into a lifelong habit of keeping fit with the knock on effect of instilling a healthy lifestyle in line with one of our aims.

Our youth centre at Faversham has been completely refurbished, again thanks to a grant from Children in Need with many activities available. The centre is open on five evenings each week and attended by up to seventy young people at each session where they are encouraged to cook for themselves.

Aylesham has also been increasing in numbers attending various events and the sports pitches are booked to capacity and any vacancies are immediately refilled.

Of course none of this would have been accomplished without our tremendously dedicated and competent staff and I take this opportunity to heartily thank all of them.



## Reserves and Financial Review

The charity continues to budget to grow the Charity's reserves by a small amount each year giving balance to supporting the community through challenging times. During the year the charity faced a number of challenges due to the energy crisis and cost of living crisis which used its in year-built reserves, and a proportion of the charities cash reserves, while additional cost saving measures were introduced by the board and leadership team.

## Public Benefit

When considering the West Faversham Community Association's activities, the Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's General Guidance on Public Benefit.

## Fundraising

The charity carries out limited public fundraising, when this is carried out it, it is done so through staff and volunteers of the charity at fundraising events such as bingos, quizzes and music nights, all of which take place in our centres and not offsite. Fundraising from the public accounted for £33,954 of income. No complaints have been received with regards to fundraising activities, and no external parties are used for fundraising.

## Going Concern

The Trustees have taken account of the document "Going Concern and Liquidity Risk" Guidance for Directors of UK Companies 2009 issued by the Financial Reporting Council in assessing whether the charitable company is a going concern. The COVID-19 pandemic and the ensuing economic shutdown continued to have a lasting impact on the charity's finances. The Trustees have performed a robust analysis of forecasted cash flows, and thoroughly tested the budgeting for the upcoming period. The trustees have made a number of significant changes to the operations and made use of available support to ensure the charity is able to remaining a going concern. This assessment is based upon the funding available, repayment terms of the Charity Bank loan, cash in hand and the level of free reserves and income expected to be received from the services provided, as well as the changes implemented to save costs, and the further measures available to them if needed. Based on this and the resources available to the charity, the Trustees have concluded there are no material uncertainties and they can continue to adopt the going concern basis in preparing the annual report and accounts.

## Remuneration Policy

The pay of all the employees, is determined by the Board of Trustees on recommendation of the Chief Executive Officer.

## Statement of Trustees' Responsibilities

The Trustees (who are also Directors of West Faversham Community Association for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008, and in accordance with the Charity's governing document. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board of Trustees on March 14th 2024 and signed on their behalf by:

Trevor Abram - Chair 

# AUDITORS REPORT

**Burgess Hodgson**  
**Chartered accountants & statutory auditor**  
**Camburgh House**  
**27 New Dover Road**  
**Canterbury**  
**Kent**  
**CT1 3DN**

## **Opinion**

We have audited the financial statements of West Faversham Community Association (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our



knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we have considered; the nature of the industry, control environment and financial performance.

We also consider the results of our enquiries of management, relating to their own identification and assessment of the risks of irregularities and possible related fraud. This includes reviewing available documentation on their policies and procedures and performing tests of controls to evidence their effectiveness.

Throughout the audit testing we are considering the incentives that may exist within the organisation for fraud. Key areas include timing of recognising income around the year end, posting of unusual journals and manipulating the charity's performance measures to meet targets. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We ensure we have an understanding of the relevant laws and regulations and remain alert to possible non-compli-

ance throughout the audit.

Despite proper planning and audit work in accordance with auditing standards there are inherent limitations and unavoidable risk that we may not detect some irregularities and material misstatements in the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Use of our report**

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

### **Colin Reid (Senior Statutory Auditor)**

For and on behalf of  
Burgess Hodgson  
Chartered accountants & statutory auditor  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# ANNUAL ACCOUNTS 2022-23

**SOFA**

**BALANCE SHEET**

**NOTES TO ACCOUNTS**

# GROUP STATEMENT OF FINANCIAL ACTIVITIES

## (Incorporating an Income and Expenditure Account)

### FOR THE YEAR ENDED 31 MARCH 2023

	Notes	General Fund Undesignated	General Fund Designated	Restricted Funds	Total	Total
		2023 £	2023 £	2023 £	2023 £	2022 £
<b>Income from:</b>						
Donations and legacies:						
Fundraising		33,954	-	-	33,954	19,521
Grant income and donations	3	-	-	326,137	326,137	560,656
Charitable Activities:						
Hiring fees		207,756	-	-	207,756	187,011
Membership fees		262	-	-	262	561
Classes and Club fees		272,659	-	-	272,659	246,022
Other trading activities:						
Trading subsidiaries with third parties	4	277,557	-	-	277,557	247,694
Investment	5	17	-	-	17	5
Other:						
Other income		91,839	-	-	91,839	1,988
<b>Total income</b>		<b>884,044</b>	<b>-</b>	<b>326,137</b>	<b>1,210,181</b>	<b>1,263,458</b>
<b>Expenditure on:</b>						
Raising funds		40,844	-	-	40,844	1,353
Charitable activities:						
Cost of running the Centre	6	644,058	-	533,901	1,177,959	1,120,068
Trading subsidiaries with third parties	4	264,364	-	-	264,364	242,939
<b>Total expenditure</b>		<b>949,266</b>	<b>-</b>	<b>533,901</b>	<b>1,483,167</b>	<b>1,364,360</b>
<b>Net income/expenditure</b>		<b>(65,222)</b>	<b>-</b>	<b>(207,764)</b>	<b>(272,986)</b>	<b>(100,902)</b>
<b>Transfers between funds</b>	17	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(65,222)</b>	<b>-</b>	<b>(207,764)</b>	<b>(272,986)</b>	<b>(100,902)</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		122,719	-	1,699,445	1,822,164	1,923,067
<b>Total funds carried forward</b>		<b>57,497</b>	<b>-</b>	<b>1,491,681</b>	<b>1,549,178</b>	<b>1,822,165</b>

All of the Charity's activities are continuing.

There are no gains or losses other than those shown above.

# BALANCE SHEET

## FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Group		Charity	
		2023	2022	2023	2022
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12	2,089,672	2,095,802	1,979,987	2,039,420
Intangible assets	12a	253	507	-	-
Investments		-	-	1	1
<i>Total fixed assets</i>		<u>2,089,925</u>	<u>2,096,309</u>	<u>1,979,988</u>	<u>2,039,421</u>
<b>Current assets</b>					
Stock		35,662	26,099	17,850	10,650
Debtors (amounts falling due within one year)	13	58,755	46,761	82,003	77,290
Cash at bank and in hand		35,512	83,895	34,248	79,059
<i>Total current assets</i>		<u>129,929</u>	<u>156,755</u>	<u>134,101</u>	<u>166,999</u>
<b>Liabilities</b>					
Amounts falling due within one year	14	<u>192,138</u>	<u>146,727</u>	<u>132,481</u>	<u>131,270</u>
<i>Net Current assets</i>		(62,209)	10,028	1,620	35,729
<b>Total assets less current liabilities</b>					
		<u>2,027,716</u>	<u>2,106,337</u>	<u>1,981,608</u>	<u>2,075,150</u>
Creditors: amounts falling due after more than one year	15	<u>478,538</u>	<u>284,173</u>	<u>452,486</u>	<u>270,306</u>
<b>Total net assets</b>		<u><u>1,549,178</u></u>	<u><u>1,822,164</u></u>	<u><u>1,529,122</u></u>	<u><u>1,804,844</u></u>
<b>The funds of the Charity</b>					
Restricted funds	17	1,491,681	1,699,445	1,491,681	1,699,445
Unrestricted funds					
General fund - designated		-	-	-	-
- undesignated		57,497	122,719	37,441	105,400
<b>Total Charity Funds</b>		<u><u>1,549,178</u></u>	<u><u>1,822,164</u></u>	<u><u>1,529,122</u></u>	<u><u>1,804,845</u></u>

The Trustees have prepared group accounts in accordance with section 399 of the Companies Act 2006 and section 138 of the Charities Act 2011. The Trustees consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act").

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 31 March 2022 and of its net incoming resources for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The entity was entitled to exemption from audit under section 477 of the companies Act 2006. The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006. However, an audit is required in accordance with section 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act. These constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company. The financial statements were approved by the Board of Trustees on March 14th 2024 and signed on their behalf.

.....  
**T Abram**  
Chairman

**Company registration number - 07296070**

## 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### a) General information and basis of Preparation

West Faversham Community Association is a Charitable Company limited by guarantee in England and Wales. The address of the registered office is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are to establish and run a community centre.

The charity constitutes a public benefit entity as defined by FRS 102. 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 (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis. There are no material uncertainties related to events or conditions which would cast doubt on the Charity's ability to continue as a going concern. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### c) Income

All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are recognised as income when any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and the economic benefit can be measured reliably.

No amounts are included in the financial statements for services donated by volunteers.

Grants are recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation.

Hiring fees are recognised when the event takes place. Fees received in advance for events occurring after the year end are deferred and recognised in other creditors.

Income from trading activities includes income earned from trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Fundraising income is recognised when the income is receivable.

Investment income, gains and losses are allocated to the appropriate fund. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally on notification of the interest paid or payable by the Bank.

### d) Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Any irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Costs of generating funds include fundraising, publicity costs and non-charitable trading activities together with their related support costs.

Expenditure on charitable activities includes costs directly related to running the community centre. Costs include direct wages, repairs and maintenance, and overheads such as insurance and utility expenses.

Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company and are allocated across charitable and non-charitable activities on a pro-rata basis guided by the value of attributable costs, unless they can be attributed directly, being a measurement considered representative of the specific input into each activity. Costs include office and governance costs.

Governance costs include those costs associated with meeting the constitutional and Statutory requirements of the Charity and include Independent examination fees.

### e) Company Status

The charitable company is a company limited by guarantee. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

f) **Tangible fixed assets and depreciation**

After the initial set up costs, all assets costing less than £1,250 are written off at time of purchase.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less the residual value, over their expected useful lives as follows:

Freehold buildings and improvements	2%/10% on cost
Furniture, fittings and equipment	15% reducing balance
Office equipment and computers	25% straight line
Motor vehicles	25% straight line

Depreciation is charged once the equipment purchased has been fully received and is operational.

g) **Intangible asset amortisation**

Intangible assets are amortised over their useful life as follows

Computer software	20% straight line
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h) **Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from are recognised in expenditure.

i) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of a opening of the deposit or similar account.

j) **Fund Accounting**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and whi been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designate 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 which have been raised by the charitable particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund the notes to the financial statements.

j) **Stock**

Stock is valued at the lower of cost or net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Provision is made for damaged, obsolete and slow moving stock where appropriate.

k) **Pensions**

The Charity operates an Auto-enrolment Pension scheme. The charge shown in the accounts represents the employer's contributions to the money purchase scheme.

l) **Consolidation**

These financial statements consolidate the results of the charity and its wholly owned Subsidiaries All The Extras Ltd and Kent Community Training C.I.C. on a line by line basis. A separate statement of financial position or income and expenditure account, for the charity itself is not presented because the Charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

2 **Restricted and unrestricted Income**

All income for the current and prior year was attributable to unrestricted income, except for restricted grants and donations as disclosed in note 3.

3	Grant Income and donations	General Fund 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Grants	-	326,137	326,137	560,656
	Donations	-	-	-	-
		-	326,137	326,137	560,656
	<b>Grants</b>				
	Local authorities				
	Job Retention scheme	-	24,508	24,508	34,078
	Swale Borough Council	-	27,436	27,436	35,426
	Heme Council	-	-	-	13,271
	Kent County Council	-	11,170	11,170	1,225
	Faversham Town Council	-	1,069	1,069	-
	Dover DC	-	-	-	10,363
	Charities				
	National lottery	-	57,638	57,638	43,814
	Power to change	-	10,000	10,000	-
	HAF	-	60,239	60,239	27,450
	J&H Trust	-	10,000	10,000	18,500
	Reconnect	-	1,373	1,373	70,885
	Children in need	-	10,500	10,500	43,000
	Co-op Youth	-	-	-	1,741
	Department of Education	-	1,500	1,500	-
	OGA33393	-	3,300	3,300	4,900
	Kent Community Foundation	-	-	-	5,000
	Imago	-	46,625	46,625	-
	Headstart	-	3,325	3,325	1,000
	PhilipConnie	-	6,500	6,500	-
	Police Donation	-	-	-	500
	Arnold Clarke	-	-	-	1,000
	Pay it forward	-	-	-	3,000
	Mayor of Faversham	-	1,000	1,000	-
	John Swire	-	-	-	5,000
	SJP	-	10,000	10,000	-
	APR Fundays	-	-	-	1,000
	Apprentiship Grant	-	-	-	1,500
	KCF Grant	-	20,000	20,000	8,250
	CCES Sector recovery	-	-	-	3,790
	Sports England	-	-	-	32,625
	Fridge Grant	-	10,150	10,150	-
	Street Games Uk	-	600	600	1,800
	GWUK Groundwork	-	-	-	-
	Cinema project	-	-	-	-
	Clothworkers	-	-	-	-
	ADHD Parent support	-	-	-	-
	Faversham Lottery	-	452	452	1,172
	Health Intellegence	-	-	-	-
	Others				
	Aylesham Welfare leisure Centre	-	-	-	18,000
	Means to Gains Meaningful Employment	-	-	-	172,096
	B&Q	-	5,000	5,000	-
	Asda	-	525	525	-
	Co-op Youth	-	200	200	-
	M&S	-	1,000	1,000	-
	National Rail	-	750	750	-
	Other	-	1,278	1,278	270
		-	326,137	326,137	560,656



4 **INCOME AND EXPENDITURE OF TRADING SUBSIDIARIES**

The Charity owns the whole of the issued share capital of All The Extras Ltd. The results of this Company for the year ended 30 March 2023 are summarised below:

The results include intercompany trading with the parent, these balances are eliminated in the Charitys consolidated SOFA and Balance Sheet.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Turnover	276,055	207,134
Direct costs	<u>(206,743)</u>	<u>(186,095)</u>
	69,311	21,039
Management charges to/ from parent company	(900)	(1,200)
Administrative expenses	<u>(56,461)</u>	<u>(67,226)</u>
	11,951	(47,387)
Gift Aided to the Charity		(2,944)
Other operating income	1,502	40,551
Operating Profit	<u>13,453</u>	<u>(9,780)</u>
Interest receivable		9
Interest payable	(260)	(331)
Tax		<u>(109)</u>
Retained profit/loss in subsidiary	13,193	(10,211)
The aggregate of assets, liabilities and funds was:		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Assets	137,986	82,320
Liabilities	<u>(117,927)</u>	<u>(75,712)</u>
Net assets	<u>20,058</u>	<u>6,608</u>
Represented by:		
Ordinary shares of £1 each	1	1
Profit and Loss account	20,060	6,607
Total funds	<u>20,061</u>	<u>6,608</u>

The Charity is the sole member of Kent Community Training C.I.C. (formerly The Café at West Faversham Community Centre Limited), a company limited by guarantee. The Company is dormant for the year ended 30 March 2023 (dormant, in the year ended 31 March 2022 )

5 **Investment income**

	<b>General Fund 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Interest receivable	17	-	17	5

All interest receivable in 2022 was unrestricted.

6 <b>Costs of running the Community Centre</b>	<b>General</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
<b>Analysis of resources expended</b>	<b>Fund</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Activities undertaken directly</b>				
Gross wages	686,668	-	686,668	645,110
Direct cost of Gym, classes, holiday scheme and jobs hub	5,416	-	5,416	17,985
Purchase of decorations and hirings inc fundraising	40,329	-	40,329	37,208
Community Activity Equipment and Licenses	2,916	-	2,916	23,009
Youth trips	2,959	-	2,959	556
Purchase of food and Drink	22,124	-	22,124	19,599
	<u>760,413</u>	<u>-</u>	<u>760,413</u>	<u>743,467</u>
<i>Repairs, maintenance and improvements:</i>				
Sundry repairs	3,714	-	3,714	3,205
Equipment services maintenance	18,838	-	18,838	15,369
Purchase of small items of equipment and fixtures	11,213	-	11,213	0
Garden and Pitch Maintenance	10,578	-	10,578	111
Depreciation	11,639	148,149	159,788	169,421
	<u>55,983</u>	<u>148,149</u>	<u>204,132</u>	<u>198,235</u>
<b>Support costs</b>				
<i>Overheads:</i>				
Insurance	8,310	-	8,310	12,506
Water and sewage rates	6,488	-	6,488	7,784
Electricity and Gas	28,367	-	28,367	24,417
Waste disposal	17,252	-	17,252	12,578
TV licence and performing rights	2,699	-	2,699	5,887
Telephone	24,509	-	24,509	22,539
Cleaning materials	21,093	-	21,093	5,283
Staff and volunteer training and travel	17,591	-	17,591	19,123
Advertising	12,696	-	12,696	7,209
Stationery and postage	1,281	-	1,281	2,852
Employment HR and Consultancy	6,371	-	6,371	9,838
Sundry expenses	2,813	-	2,813	6,322
Interest	17,011	-	17,011	9,334
	<u>166,481</u>	<u>-</u>	<u>166,481</u>	<u>145,672</u>
Accountancy and independent examination	11,342	-	11,342	9,450
Photocopier charges	4,709	-	4,709	1,727
Subscriptions	4,494	-	4,494	5,447
Local authority licences	846	-	846	1,011
PC Support and onsite	18,311	-	18,311	5,706
Legal fees	305	-	305	2,933
Profit or Loss on disposal of asset	-	-	-	-
Bank and credit charges	6,925	-	6,925	6,431
	<u>46,933</u>	<u>-</u>	<u>46,933</u>	<u>32,705</u>
<b>Total cost of running the Centre</b>	<b>1,029,810</b>	<b>148,149</b>	<b>1,177,959</b>	<b>1,120,068</b>
Reallocation to restricted funds	(385,752)	385,752	-	-
	<u>644,058</u>	<u>533,901</u>	<u>1,177,959</u>	<u>1,120,068</u>

7 **Governance costs**  
Governance costs comprised of auditors remuneration which amounted to an audit fee of £ 9,600 (2022 £10,800 ).

8 <b>Employee costs and Trustees' remuneration</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Staff costs of the group were:-</b>		
Wages and salaries	725,781	619,025
Social security costs	42,529	29,872
Employers pension contributions	9,452	4,212
	<u>777,762</u>	<u>653,109</u>

There were no employees whose annual emoluments were £60,000 or more.  
The average monthly number of employees (full time equivalents (FTE)) during the year was:

<b>2023</b>	<b>2023</b>	<b>2022</b>	<b>2022</b>
<b>Number</b>	<b>FTE</b>	<b>Number</b>	<b>FTE</b>
<u>56</u>	<u>42</u>	<u>60</u>	<u>38</u>

9 **Pension Costs**  
The Charity operates a contributory pension scheme. This is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £7.077 (2022: £7.636). As at the balance sheet date the Charity owed the fund £11.263 (2022: £8.722).

10 **Trustees, and key management personnel Remuneration and expenses**

None of the Trustees (nor any persons connected with them) received any remuneration nor reimbursed expenses during the year (2022: Nil). The total amount of employee benefits received by key management personnel was £148,026 (2022 £159,729). The Charity considers its key management personnel to comprise the Charity's Trustees and those charged with its management.

11 **Taxation**

The parent company is a charity and not subject to corporation tax.

The Subsidiaries: All The Extras Ltd and Kent Community Training C.I.C have no corporation tax liabilities.

12 **Tangible fixed assets - Charity**

	Freehold building	Motor vehicles	Furniture, fittings & equipment	Computer & Office Equipment	Total 2023
	£	£	£	£	£
<b>Cost</b>					
As at 1 April 2022	3,145,109		158,567	51,154	3,354,830
Additions	72,469		18,269	13,390	104,128
Disposals	-		-	-	-
As at 31 March 2023	<u>3,217,578</u>	-	<u>176,836</u>	<u>64,544</u>	<u>3,458,958</u>
<b>Depreciation</b>					
As at 1 April 2022	1,166,706		117,015	31,688	1,315,409
Disposal	-		-	-	-
Charge for the year	139,030	-	12,551	11,981	163,562
As at 31 March 2023	<u>1,305,736</u>	-	<u>129,566</u>	<u>43,669</u>	<u>1,478,971</u>
<b>Net book value</b>					
As at 31 March 2023	<u>1,911,842</u>	-	<u>47,270</u>	<u>20,875</u>	<u>1,979,987</u>
As at 31 March 2022	<u>1,978,403</u>		<u>41,552</u>	<u>19,466</u>	<u>2,039,420</u>

**Tangible fixed assets - Group**

	Freehold building	Other Fixed Assets	Furniture fittings & equipment	Computer & office equipment	Total 2022
	£	£	£	£	£
<b>Cost</b>					
As at 1 April 2022	3,145,109	25,183	202,232	51,154	3,423,678
Additions	72,469	55,386	24,377	13,390	165,622
Disposals	-				-
As at 31 March 2023	<u>3,217,578</u>	<u>80,569</u>	<u>226,609</u>	<u>64,544</u>	<u>3,589,300</u>
<b>Depreciation</b>					
As at 1 April 2022	1,166,706	5,036	124,445	31,688	1,327,875
Disposal	-		-	-	-
Charge for the year	139,030	6,262	14,479	11,981	171,752
As at 31 March 2023	<u>1,305,736</u>	<u>11,298</u>	<u>138,924</u>	<u>43,669</u>	<u>1,499,627</u>
<b>Net book values</b>					
As at 31 March 2023	<u>1,911,842</u>	<u>69,271</u>	<u>87,685</u>	<u>20,875</u>	<u>2,089,672</u>
As at 31 March 2022	<u>1,978,403</u>	<u>20,147</u>	<u>77,787</u>	<u>19,466</u>	<u>2,095,802</u>

At 31 March 2023 the net book value of freehold land and buildings contained £250,000 of Land at Cost which is not depreciated.

12a **Intangible fixed assets - Group**

	Computer Software	Total
	£	£
As at 1 April 2022	1,269	1,269
Additions	-	-
Disposals	-	-
As at 31 March 2023	<u>1,269</u>	<u>1,269</u>
<b>Depreciation</b>		
As at 1 April 2022	762	762
Disposal	-	-
Charge for the year	254	254
As at 31 March 2023	<u>1,016</u>	<u>1,016</u>
<b>Net book Values</b>		
As at 31 March 2023	<u>253</u>	<u>253</u>
As at 31 March 2022	<u>507</u>	<u>507</u>

## 13 Debtors

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	34,991	30,028	29,424	27,285
Amount owed by group undertakings	-	-	32,218	35,675
Sundry debtors	15,403	8,108	12,000	5,705
Prepayments	8,362	8,625	8,362	8,625
	<u>58,755</u>	<u>46,761</u>	<u>82,003</u>	<u>77,290</u>

## 14 Creditors: amounts falling due within one year

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Loans	26,471	19,342	23,831	16,624
Trade creditors	94,846	31,189	68,760	30,144
Other creditors	3,547	5,424	2,692	1,974
Taxation and social security	34,903	61,700	6,976	55,406
Accruals and deferred income	32,372	29,072	30,222	27,122
	<u>192,138</u>	<u>146,727</u>	<u>132,481</u>	<u>131,270</u>

## 14a Deferred Income

The deferred income in accruals and deferred income relates to advanced booking sales for an event which has not yet taken place.

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Balance as at 1 April 2022	20,141	23,283	20,141	21,801
Amount released to income earned from charitable activities	-	23,283	-	21,801
Amount deferred in the year	22,021	20,141	22,021	20,141
	<u>22,021</u>	<u>20,141</u>	<u>22,021</u>	<u>20,141</u>

Balance as at 31 March 2023

## 15 Creditors: amounts falling due after more than one year

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Loans	478,538	284,173	452,486	270,306
	<u>478,538</u>	<u>284,173</u>	<u>452,486</u>	<u>270,306</u>
Included within the above are amounts falling due as follows: <i>Between one and five years</i>				
Loan due within 1 - 2 years	26,471	19,342	23,831	16,624
Loan due within 2 - 5 years	86,432	58,444	74,506	49,871
	<u>112,903</u>	<u>77,786</u>	<u>98,337</u>	<u>66,495</u>
Time to pay	144,069	-	129,244	-
	<u>144,069</u>	<u>-</u>	<u>129,244</u>	<u>-</u>
Loan due over more than 5 years	221,566	206,387	224,905	203,811
	<u>221,566</u>	<u>206,387</u>	<u>224,905</u>	<u>203,811</u>
Creditors includes amount not wholly repayable within 5 years as follows:				
Repayable by instalments	221,566	206,387	224,905	203,811
	<u>221,566</u>	<u>206,387</u>	<u>224,905</u>	<u>203,811</u>

The loan represents amounts advanced from Charity Bank. The loan is repayable over 20 years, repayment of the loan commenced in April 2012. Interest is payable at a rate of 3% per annum. The loan is secured by way of a legal charge over the Association's land and buildings. An additional loan has been taken in the year from Kent Community Foundation in order to offer a softplay area. The loan is repayable over 4 years. The balance of this loan at 30 March 2023 is £71,102. The Subsidiary All the Extras is in receipt of a loan of £8,867 as at 30 March 2023 (2022: £11,667).

## 16 Analysis of net assets between funds

	General Funds		Restricted funds £	Total 2023 £
	Undesignated £	Designated £		
Tangible fixed assets	223,146	-	1,866,779	2,089,925
Current assets	-	-	129,929	129,929
Current liabilities	-	-	(192,138)	(192,138)
Long term liabilities	165,667	-	(312,870)	(478,538)
Deferred taxation	-	-	-	-
Net assets as at 31 March 2023	<u>57,479</u>	<u>-</u>	<u>1,491,699</u>	<u>1,549,178</u>

## Analysis of net assets between funds - prior year

	General Funds		Restricted funds £	Total 2022 £
	Undesignated £	Designated £		
Tangible fixed assets	-	-	-	-
Current assets	269,987	-	1,826,323	2,096,310
Current liabilities	-	-	156,755	156,755
Long term liabilities	(127,385)	-	(19,342)	(146,727)
Deferred taxation	-	-	(284,173)	(284,173)
Net assets as at 31 March 2022	<u>142,602</u>	<u>-</u>	<u>1,679,563</u>	<u>1,822,165</u>

17	Statement of funds	Balance at 01 04 22 £	Incoming resources £	Expenses £	Transfers £	Balance at 31 03 23 £
	<b>Unrestricted funds</b>					
	Undesignated general fund	122,719		-65,222		57,497
	<b>Restricted funds</b>					
	<i>Building improvement and Association development fund</i>	1,631,992		148,149	-	1,483,843
	<i>Aylesham Grant</i>	22,000		22,000		
	<i>Other grants</i>					
	a Swale Borough Council	-	27,436	27,436	-	-
	b Faversham Town Council	-	1,069	1,069	-	-
	c AWLC youth work	1,000		1,000	-	-
	d Dep of Education				-	-
	e KCC	-	11,170	11,170	-	-
	f Children in need	-	10,500	8,500	-	2,000
	g Co-op youth activities	1,741		200	-	-
	h Imago	-	46,625	51,288	-	4,663
	i OGA	-			-	-
	j B&Q	-	1,000	1,000	-	-
	k Mayor of faversham	-			-	-
	l Lottery SHC	-	57,638	57,638	-	-
	m HAF SHC	11,695	60,239	70,434	-	1,500
	n Kent Community Foundation	5,000	20,000	25,000	-	-
	o Reconnect	7,352	1,373	8,725	-	-
	p Phippil Connie foundation	-	6,500	6,000	-	500
	q SJP Co	-	10,000	10,000	-	-
	r Children in need	9,000		9,000	-	-
	s Asda	-	525	525	-	-
	t Street Games UK	-	600	600	-	-
	u GWUK	-			-	-
	v M&S	-	1,000	1,000	-	-
	w KC Reconnect Leisure	2,992		2,992	-	-
	x KCC Talents & Interest	225		225	-	-
	y CCES Sector recovery	1,190		1,190	-	-
	z KCF Digital fund	3,250		3,250	-	-
	aa PTC	-	10,000	1,500	-	8,500
	ab Grant for fridge	-	10,150	10,150	-	-
	ac J&H	-	10,000	10,000	-	-
	ae Faversham Lottery	8	452	460	-	-
	af Pay it forward	1,000		1,000	-	-
	ag Other	-	1,278	1,278	-	-
	ah Department of Education	-	1,500	1,500	-	-
	ai Kickstarter Grants	1,000	24,508	25,508	-	-
	aa OGA33393	-	3,300	3,300	-	-
	ab N Rail	-			-	-
	ac Cost of living grant	-			-	-
	ae Headstart	-	3,325	3,325	-	-
	af B&Q	-	5,000	5,000	-	-
	ag National Rail	-	750	750	-	-
		<u>1,699,444</u>	<u>326,138</u>	<u>533,902</u>	<u>-</u>	<u>1,491,681</u>

17 continued	Balance at	Incoming	Expenses	Transfers	Balance at
Statement of funds for prior year	01 04 21	resources			31 03 22
	£		£	£	£
Unrestricted funds					
Undesignated general fund	102,485	702,801	682,567	-	122,719
Restricted funds					
Building improvement and Association development fund	1,785,288	18,000	149,296	-	1,653,992
Other grants					
a Swale Borough Council	-	7,259	10,760	3,501	-
b Lottery fun days		4,100		4,100	-
c AWLC youth work		2,000		1,000	1,000
d KCEF Family cooking		7,000		7,000	-
e Faversham Town council		3,236		3,236	-
f KCC youth club		1,199		1,199	-
g Co-op youth activities		140	1,741	140	1,741
h Aldi com - food for youth in schools		400		400	-
i OGA		4,768		4,768	-
j Tudor Trust		2,000		2,000	-
k Sports England	-	6,750	32,625	25,875	-
l Lottery SHC	-		26,364	26,364	-
m HAF SHC	-		27,450	15,756	11,695
n Kent Community Foundation	-		5,000	-	5,000
o Reconnect	-		65,393	58,041	7,352
p John Swire	1,200		5,000	6,200	-
q Colyer Ferguraon	-		-	-	-
r Children in need	-		43,000	34,000	9,000
s Kent Police	-		500	500	-
t Street Games UK	-		1,800	1,800	-
u Apprentiship Grant	-		1,500	1,500	-
v Community PTC	-		-	-	-
w KC Reconnect Leisure	-		5,492	2,500	2,992
x KCC Talents & Interest	-		1,225	1,000	225
y CCEs Sector recovery	-		3,790	2,600	1,190
z KCF Digital fund	-		8,250	5,000	3,250
aa APR fundays	-		1,000	1,000	-
ab The Julia..... Trust	-		18,500	18,500	-
ac IJ.21003	-		4,900	4,900	-
ae Faversham Lottery	-		1,172	1,164	8
af Pay it forward	-		3,000	2,000	1,000
ag Anold Clark	-		1,000	1,000	-
ah Headstart	-		1,000	1,000	-
ai Kickstarter Grants	3,720		-	2,720	1,000
aa ADHD Parent support	14,401			14,401	-
ab <b>Dover DC Reopening Grants</b>	-		10,363	10,363	-
ac Swale BC Reopening Grants	-		24,666	24,666	-
ae Heme CC Reopening Grants	-		13,271	13,271	-
af National Lottery Covid	-		17,450	17,450	-
ag Other Grants (including JRS)	-		206,443	206,443	-
	<b>1,815,443</b>	<b>560,656</b>	<b>676,654</b>	<b>-</b>	<b>1,699,445</b>

#### 18 Capital commitments

The charity has no capital commitments at 31 March 2023 (2022: Nil).

#### 19 Related Party

During the year an employee (the daughter and step-daughter of Trustees) received a salary of £27,888 (2022: £26,000)





'Sometimes it is the people no one can imagine anything of who do the things no one can imagine'

Alan Turing

'Great things are done by a series of small things brought together'

Vincent Van Gogh



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