

Company registration number: 03494803  
Charity registration number: 1069710

**ASTOR COMMUNITY ARTS TRUST LTD  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

The Sandwich Accountancy Group Ltd  
FMAAT FICB  
148 Dover Road  
Sandwich  
Kent  
CT13 0DD

**ASTOR COMMUNITY ARTS TRUST LTD**  
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**ASTOR COMMUNITY ARTS TRUST LTD**  
**Company No. 03494803**  
**Trustees' Report For The Year Ended 31 March 2025**

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The trustees present their report and the financial statements for the year ended 31 March 2025.

## **Objectives and Activities**

### **Aims and Objectives**

The charitable aims are to provide support to the Astor Community Theatre by raising funds to create and enhance the available opportunities for arts and music activities, education workshops, capital expenditure projects and events which will enhance the communities of East Kent.

### **Public Benefit**

To advance education for the public benefit by the promotion of the arts, in particular but not exclusively the art of drama, performing arts, visual arts, music, filmmaking, digital media, culinary arts and combined arts activities

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

## **Structure, Governance and Management**

### **Governing Document**

The organisation is a charitable company limited by guarantee, incorporated on 19 January 1988 and registered as a charity.

The company was established under a Memorandum of Association, amended by special resolution 12 April 2010, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount of £1.

### **Trustee Selection Methods**

The directors of the company are also charity trustees for the purposes of the Charities Act as amended by Statutory Instrument 2000 (No. 2868) and this report should be taken as the Trustees Report as required by that legislation and by the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005).

Under the requirements of the Memorandum and Articles of Association, trustees are elected by a decision of the directors. Trustees serve voluntarily and draw no remuneration or benefits in kind. No other third party is entitled to appoint a trustee

## **Reference and Administrative Details**

### **Trustees**

Mr Duncan Campbell  
Mrs Stephanie Hayman  
Ms Wilhelmina Cooper

### **Charity Number**

1069710

### **Company Number**

03494803

### **Independent Examiner**

Julie Wilkinson FMAAT FICB

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Trustees' Report (continued)**  
**For The Year Ended 31 March 2025**

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**Small Company Rules**

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

The trustees' report was approved by the board of trustees and signed on its behalf by:

Signed by:



EC46CA714A15444...

Mr Duncan Campbell

Trustee

21st November 2025

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Independent Examiner's Report to the Trustees of ASTOR COMMUNITY ARTS TRUST LTD**  
**For The Year Ended 31 March 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Julie Wilkinson FMAAT FICB  
21st November 2025

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

				<b>2025</b>	<b>2024</b>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	<b>4</b>	51,194	17,984	69,178	67,577
Charitable activities:					
General Support		-	500	500	-
McKellen Refurbishment		-	2,000	2,000	-
Restricted Funds		-	5,064	5,064	5,000
Investments	<b>5</b>	418	-	418	214
		<u>51,612</u>	<u>25,548</u>	<u>77,160</u>	<u>72,791</u>
<b>EXPENDITURE ON:</b>					
Raising funds	<b>6</b>	(4,201)	(9,448)	(13,649)	-
Charitable activities:	<b>6</b>				
General Support		(28,100)	(14,100)	(42,200)	(30,217)
Restricted Funds		-	-	-	(34,895)
		<u>(32,301)</u>	<u>(23,548)</u>	<u>(55,849)</u>	<u>(65,112)</u>
<b>NET INCOME</b>		<u>19,311</u>	<u>2,000</u>	<u>21,311</u>	<u>7,679</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>19,311</u>	<u>2,000</u>	<u>21,311</u>	<u>7,679</u>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward		24,250	-	24,250	16,571
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	<u>43,561</u>	<u>2,000</u>	<u>45,561</u>	<u>24,250</u>

The notes on pages 7 to 11 form part of these financial statements.

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Comparative Statement of Financial Activities (including Income and Expenditure**  
**Account)**  
**For The Year Ended 31 March 2025**

				<b>2024</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>Notes</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>				
Donations and legacies	<b>4</b>	32,682	34,895	67,577
Charitable activities:				
Restricted Funds		5,000	-	5,000
Investments	<b>5</b>	214	-	214
		<u>37,896</u>	<u>34,895</u>	<u>72,791</u>
<b>EXPENDITURE ON:</b>				
Charitable activities:	<b>6</b>			
General Support		(30,217)	-	(30,217)
Restricted Funds		-	(34,895)	(34,895)
		<u>(30,217)</u>	<u>(34,895)</u>	<u>(65,112)</u>
<b>NET INCOME</b>		<u>7,679</u>	<u>-</u>	<u>7,679</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>7,679</u>	<u>-</u>	<u>7,679</u>
<b>RECONCILIATION OF FUNDS:</b>				
Total funds brought forward		16,571	-	16,571
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	<u><u>24,250</u></u>	<u><u>-</u></u>	<u><u>24,250</u></u>

The notes on pages 7 to 11 form part of these financial statements.

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Balance Sheet**  
**As At 31 March 2025**

				<b>2025</b>	<b>2024</b>
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>					
Debtors	<b>11</b>	6,267	-	6,267	4,929
Cash at bank and in hand		37,762	2,000	39,762	19,789
		<u>44,029</u>	<u>2,000</u>	<u>46,029</u>	<u>24,718</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>12</b>	<u>(468)</u>	<u>-</u>	<u>(468)</u>	<u>(468)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		<u>43,561</u>	<u>2,000</u>	<u>45,561</u>	<u>24,250</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>43,561</u>	<u>2,000</u>	<u>45,561</u>	<u>24,250</u>
<b>NET ASSETS</b>		<u>43,561</u>	<u>2,000</u>	<u>45,561</u>	<u>24,250</u>
<b>FUNDS OF THE CHARITY</b>					
Restricted Funds				2,000	-
Unrestricted Funds				<u>43,561</u>	<u>24,250</u>
<b>TOTAL FUNDS</b>	<b>13</b>			<u>45,561</u>	<u>24,250</u>

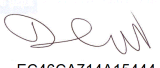
For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board

Signed by:  
  
 EC46CA714A15444...  
 Mr Duncan Campbell

Trustee  
 21st November 2025

The notes on pages 7 to 11 form part of these financial statements.



# **ASTOR COMMUNITY ARTS TRUST LTD**

## **Notes to the Financial Statements**

### **For The Year Ended 31 March 2025**

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#### **1. General Information**

ASTOR COMMUNITY ARTS TRUST LTD is a company limited by guarantee, incorporated in England & Wales, registered number 03494803 and registered charity number 1069710. The registered office is .

#### **2. Statement of Compliance**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

#### **3. Accounting Policies**

##### **3.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention.

The charitable company is a Public Benefit Entity as defined by FRS 102.

##### **3.2. Fund Accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

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

##### **3.3. Incoming Resources**

###### **Income and endowments**

Voluntary income including donations and legacies is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

###### **Gift aid tax reclaimed**

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

###### **Other trading activities**

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

##### **3.4. Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

##### **3.5. Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

##### **3.6. Taxation**

Astor Community Arts Trust Ltd is a registered charity and therefore is not liable to income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**4. Income from Donations and Legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2025 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	28,041	5,484	33,525
Member subscriptions and sponsorships	6,000	-	6,000
Gift aid	4,038	-	4,038
Grants	13,115	12,500	25,615
	<u>51,194</u>	<u>17,984</u>	<u>69,178</u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2024 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	-	-	-
Member subscriptions and sponsorships	5,815	-	5,815
Gift aid	3,357	-	3,357
Grants	23,510	34,895	58,405
	<u>32,682</u>	<u>34,895</u>	<u>67,577</u>

**5. Investment Income**

	<b>2025 Unrestricted funds</b>	<b>2024 Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Bank interest receivable	<u>418</u>	<u>214</u>

Investment income is recognised on a receivable basis.

**6. Analysis of Expenditure**

			<b>2025</b>
	<b>Activities undertaken directly</b>	<b>Grant funding of activities (see note 7)</b>	<b>Support costs (see note 8)</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	-	13,650	(1)
General Support	3,042	36,200	2,958
	<u>3,042</u>	<u>49,850</u>	<u>2,957</u>
			<u>55,849</u>

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	<b>2024</b>		
	<b>Grant funding of activities (see note 7)</b>	<b>Support costs (see note 8)</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
General Support	29,013	1,204	30,217
Restricted Funds	34,895	-	34,895
	<u>63,908</u>	<u>1,204</u>	<u>65,112</u>

**7. Grants Payable**

	<b>2025</b>		
	<b>Grants to Institutions</b>	<b>Support costs</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	13,650	-	13,650
General Support	36,200	42,440	78,640
McKellen Refurbishment	-	2,000	2,000
Panto 2023	-	-	-
Restricted Funds	-	-	-
	<u>49,850</u>	<u>44,440</u>	<u>94,290</u>

	<b>2024</b>		
	<b>Grants to Institutions</b>	<b>Support costs</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Raising funds	-	-	-
General Support	29,013	3,500	32,513
McKellen Refurbishment	-	37,750	37,750
Panto 2023	-	1,000	1,000
Restricted Funds	34,895	20,158	55,053
	<u>63,908</u>	<u>62,408</u>	<u>126,316</u>

**8. Support Costs**

	<b>2025</b>		
	<b>Raising funds</b>	<b>General Support</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
General administration	(1)	2,469	2,468
Governance costs	-	489	489
	<u>(1)</u>	<u>2,958</u>	<u>2,957</u>

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

	<b>2024</b>
	<b>General</b>
	<b>Support</b>
	<b>£</b>
General administration	741
Governance costs	463
	<u>1,204</u>

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resource.

**9. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	420	450
Other assurance services	-	-
Tax advisory services	-	-
Other financial services	-	-
	<u>420</u>	<u>450</u>

**10. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**11. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Other debtors	<u>6,267</u>	<u>4,929</u>

Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

**12. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	18	18
Accruals and deferred income	450	450
	<u>468</u>	<u>468</u>

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2025**

**13. Movement in Funds**

	<b>As at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	24,250	51,612	(32,301)	43,561
<b>Restricted funds</b>				
McKellen Refurbishment	-	2,000	-	2,000
Tasso Foundation	-	12,500	(12,500)	-
Panto 2024	-	9,448	(9,448)	-
Pride Party	-	1,600	(1,600)	-
<b>Total restricted funds</b>	-	25,548	(23,548)	2,000
<b>Total funds</b>	24,250	77,160	(55,849)	45,561

	<b>As at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 31 March 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	16,571	37,896	(30,217)	24,250
<b>Restricted funds</b>				
Panto 2023	-	33,895	(33,895)	-
Cultural Programme	-	1,000	(1,000)	-
<b>Total restricted funds</b>	-	34,895	(34,895)	-
<b>Total funds</b>	16,571	72,791	(65,112)	24,250

**14. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**15. Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

**16. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 31 March 2025**

	<b>2025</b>	<b>2024</b>
	<b>Total funds</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>		
<b>Donations and legacies</b>		
Donations from individuals	33,525	-
Membership subscriptions	6,000	5,815
Gift aid	4,038	3,357
Grants	25,615	58,405
	<u>69,178</u>	<u>67,577</u>
<b>Charitable Activities:</b>		
<b>General Support</b>		
Grants	500	-
	<u>500</u>	<u>-</u>
<b>McKellen Refurbishment</b>		
Grants	2,000	-
	<u>2,000</u>	<u>-</u>
<b>Restricted Funds</b>		
Sale of goods or services	3,464	-
Grants	1,600	5,000
	<u>5,064</u>	<u>5,000</u>
<b>Investments</b>		
Bank interest receivable	418	214
	<u>418</u>	<u>214</u>
	<u>77,160</u>	<u>72,791</u>
<b>EXPENDITURE ON:</b>		
<b>Raising funds</b>		
Grants to institutions	(13,650)	-
Sundry expenses	1	-
	<u>(13,649)</u>	<u>-</u>
<b>Charitable Activities:</b>		
<b>General Support</b>		
Purchases	(3,042)	-
Grants to institutions	(36,200)	(29,013)
Computer software, consumables and maintenance	(216)	(144)
Printing, postage and stationery	(2,013)	(7)
Accountancy fees	(137)	(545)
Subscriptions	(72)	-
Bank charges	(31)	(45)
Independent examiner's fees	(420)	(450)
Legal fees	(69)	(13)
	<u>(42,200)</u>	<u>(30,217)</u>
		...CONTINUED

**ASTOR COMMUNITY ARTS TRUST LTD**  
**Detailed Statement of Financial Activities (including Income and Expenditure Account)**  
**(continued)**  
**For The Year Ended 31 March 2025**

<b>Restricted Funds</b>	
Grants to institutions	- (34,895)
	- (34,895)
	(55,849) (65,112)
<b>NET INCOME</b>	21,311 7,679