

Registered company number - 04290447

**WHITSTABLE UMBRELLA COMMUNITY SUPPORT CENTRE
(A COMPANY LIMITED BY GUARANTEE)**

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

WHITSTABLE UMBRELLA COMMUNITY SUPPORT CENTRE

CONTENTS

	Pages
Trustees' Annual Report	1 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Accounts	9 - 17

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees, who are also Directors for the purposes of company law, have pleasure in presenting their report and the unaudited financial statements of the Charity for the year ended 31 March 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration Number
1097884

Company Registration Number
04290447

Registered Office

St Mary's Hall
Oxford Street
Whitstable
Kent
CT5 1DD

Trustees/Directors

S Rees	Chair	
D Fisher		(Dec'd 19.3.25)
G Gilbert		(resigned 3.10.25)
A Martin		(resigned 2.6.25)
D Moore		(resigned 19.8.25)
M Shinebourne		
L Moran		(appointed 16.9.25, resigned 20.2.25)
K Philpott		(appointed 16.9.24)
B Fisher		(appointed 15.7.25)
J Mann		(appointed 5.10.25, resigned 21.10.25)
V Coutts		(appointed 25.9.25)
J Sullivan		(appointed 7.10.25)

Company Secretary**Bankers**

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner

Mr S J Wren FCCA
Accountancy Matters (Kent) Limited
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT**Governing document**

Whitstable Umbrella Centre is governed by its new "Articles of Association", as amended at the Annual General Meeting on the 29 November 2019. This change was undertaken in order to update the Articles generally, and to take into account the various new rules which have come into place since the 7 September 2001, when both the old Articles and the "Memorandum of Association" were last signed by the Trustees. The new rules stipulate that the Memorandum of Association cannot be changed, and so these will remain as before, as a historical record.

Under the terms of the new Articles of Association the objects of the Whitstable Umbrella Centre remain the same as were contained in the Memorandum of Association;

- a) to promote (without distinction of sex, sexual orientation, race, political affiliation, religious or other opinions) any charitable purpose for the benefit of the inhabitants of Chestfield, Seasalter, Swalecliffe, Tankerton and Whitstable, Kent (the area of benefit) and without prejudice to the generality of the foregoing in particular;
- b) to relieve mental or physical sickness, disability or disorder, and to relieve the aged;
- c) to protect and preserve mental and emotional health and stability.

New Membership Rules

The new rules governing membership now stipulate that the only members of the Charity shall be those persons who are appointed as Trustees of the Charity, and all persons appointed as Trustees shall be admitted as members.

Board of Trustees

The Charity shall have a Board of Trustees comprising at least three members. For the avoidance of doubt, Trustees are "directors" for company law purposes and "trustees" for charity law purposes, and the personal details of all Trustees shall be filed with Companies House and the Charity Commission, as required by law.

Recruitment and appointment of trustees

The Trustees may at any time appoint additional Trustees, being persons who are considered able to contribute to the proper management and conduct of the business of the Charity and further its objects.

A copy of the new Articles of Association of the Umbrella Centre may be obtained from our Office, or from our website www.umbrellacentre.co.uk

Organisational structure

During the year, Simon Rees continued as the Chair, with the Board of Trustees continuing to meet monthly. Sadly, David Fisher, who had been a trustee and before that a friend of the Centre for over 25 years as well as running clubs at the Centre and being so very much part of place, passed away on 19 March 2025. He will be so dearly missed by everyone.

Otherwise the staff complement continued to grow with the café space continuing to operate. The core group of staff during the financial year was Craig Potter, Paul Butler, Lloyd Edwards, Maisie Thomastein, Lisa Emanuel and Erin Scott. They are key to the success of the Centre and it would not function without them. The same can also be said of the very many volunteers which run the, Tai Chi, well-being yoga, Dungeons & Dragons group, Board games Club, Computer Club, Fisher Social Club, Theatre Workshops and the rehearsal space, the Foodies Market, Garden Café and other fundraising events.

Likewise Mary Lerigo, Martin Lerigo, Hazel Lerigo, Sheila Wyver and Steve Mumford continued to voluntarily maintain St Mary's Town Garden.

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Risk assessment

The Board of Trustees is responsible for identifying organisational risks, as outlined in our Business Plan for 2020/23, copies of which are available from the Office or website.

In March 23, the Board approved a Strategic Plan 2023/26 which identified eight Strategic Priorities, the first of which was to put the Centre onto a sound financial footing, to ensure the continuation of the work of the centre by securing grants/fundraising to address:

- i. The day to day running of the Centre to secure the viability and stability of the charity
- ii. ☐The backlog in repairs and upgrade facilities (to both modernise and reduce running costs) The new Lease was signed in March 2024 with a commencement date of January 2023 meaning provision for the backdating of rent was limited to then rather than the expiry of the old lease (January 2020). The new lease included an option for the Centre to buy the freehold of the building and to safeguard the future of the Centre a decision was taken in November 2024 to exercise that option. Being the freeholder will also enable the Centre to apply for grant funding for which it would, otherwise, be ineligible.
- iii. ☐The Centre continued to run the Hive Co-working Space and in October 2024 secured grant funding from the Arts Council England to establish Whitstable Soundhouse, a music initiative to support grass roots music.
- iv. ☐The Centre also installed a bar in the main hall to generate additional income from gigs and other events in order to not only improve the Centre's facilities but to generate additional income.
- v. ☐The Garden Café completed its first full year of trading since the space was re-opened and while the project remains important to the trustees in terms of its outcomes for the local community, its viability as a project will continue to be closely monitored.

OBJECTIVES AND ACTIVITIES

Whitstable Umbrella Centre is much more than just a space for hire. The building is a tool which enables the Charity to host, facilitate and promote a wide variety of activities, services, groups and projects to benefit the Whitstable community.

Current service delivery includes:

Activities – Regular and one-off classes and groups to support the physical, mental and emotional wellbeing of the Whitstable community.

Projects – Providing space and/or support to long-term initiatives helping the Whitstable community.

Space – Ensuring a variety of safe and accessible spaces for people to hire or use for free to support the community.

Events – Hosting or facilitating a diverse range of one-off events such as fundraisers, music events and parties for people to come together in person.

Support – Providing friendly and welcoming staff and volunteers to help and support anyone in the community who needs it, sharing information and sign posting to internal & external services.

As a result of our work, we want people in Whitstable to:

- Feel less isolated and more connected to others.
- Be supported when they need it most.
- ☐Experience improved physical, emotional and mental health and wellbeing.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES - Contd

Our community garden continued to provide a quiet place for relaxation and comfort, and was especially useful for activities which couldn't take place indoors.

Performance

Like many other voluntary organisations, COVID took its toll on the Centre's income and the cost of living crisis especially the hike in utility costs continues to adversely impact our cost base. That said, the Centre's users and income continues to grow with our total income up by over £95,000. Some of that increase stemmed from the Arts Council England funding which was secured to bring high quality grassroots music performances to the local community. The first gig was in January 2025, with a programme running until the end of the calendar year.

The Board has continued to set an annual target of providing free or subsidised space to enable other charities or community groups to deliver their services within the Centre. In 2023/24, we were able to provide £26,373 of support and in 2024/25 we were able to increase that to £28,603 exceeding our target of £18,750 by £9,853.

In addition, the Board was delighted to retain the Garden Café, as a community project with a donations-based menu, staffed by employees and volunteers. Its aim is to provide a welcoming space to all, where they can relax, enjoy the company of others and eat and drink good low-cost produce. The Garden Café was also a Warm Hub during the winter through to March 2025 providing a hot beverage and a meal to those who needed it.

As usual the Centre had an Open Day in July 2024 and, in December 2024, its Christmas Fair saw around 100 children visit Santa Claus for free, going home with a gift.

The Hive Co-working was acquired by the Centre in April 2023. It was originally established in 2018 as a creative workspace and natural incubator for freelancers, small business owners and home-workers. Income derived from Hive Co-working enables the Centre to cross subsidise other activities and to continue to operate.

The Board of Trustees also decided to trigger its option to purchase the freehold of the Centre from Canterbury City Council, as being the owner would enable greater access to grant funding and provide certainty regarding the future use of the building. A fundraising campaign "Buy the Umbrella" and donation page was launched in November 2024.

FINANCIAL REVIEW**Financial position**

The Charity made a surplus of £38,839, a considerable improvement on the previous year's loss. As at 31 March 2025, the charity has unrestricted reserves (general and designated funds) of £38,731 and restricted funds of £23,921. Total funds last year were £23,813. Unfortunately, the charity once again had a deficit in respect of its unrestricted general reserves albeit that the balance of £4,242 was an improvement on the previous year. The deficit stems from the designated Fixed Asset and Emergency Closure funds which amount to £42,973. The Board has reviewed the forecast up until March 2027 and is confident that the Centre can raise additional revenue through fundraisers and an increase in hirer income. Coupled with a modest reduction in some staffing costs, the Board is confident that its unrestricted general fund will no longer be in deficit. While the Centre is actively seeking additional grant income, a modest success rate is assumed in our forecast.

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2025****Reserves Policy and going concern**

The Centre's Reserves Policy stipulates that the Centre shall have in reserves, a figure of between three and six months' turnover (excluding restricted funding). The Trustees believe that there is no reason to assume that this figure needs to be reviewed downwards in the coming year, and, as noted above, is actively seeking additional income and grants to increase unrestricted income while also proposing a modest reduction in spending on some staff costs.

The Trustees have reviewed the charity's budgets for the next 12 months, and based on these forecasts have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the coming year. Accordingly, they continue to adopt the "going concern" basis in preparing the financial statements.

PLANS FOR FUTURE PERIODS

The Board is confident that the difficult period engendered by the Pandemic and the cost-of-living crisis is behind us, and with the new lease in place and the opportunity to buy the freehold of the building we foresee a much brighter future for the Centre. As well as expanding our existing services, the Board wanted to broaden the reach of the Centre by supporting aspiring musicians wishing to get involved in the music industry and develop their own material. The Centre secured funding from the Arts Council England's Grass Roots Music Fund, and with local partners will build the initiative and showcase local musicians. The grant was specifically provided to enable us to put on gigs and develop the Centre as a live music venue under the Whitstable Soundhouse banner. This project has been launched in response to the feedback received from the community, highlighting the cultural crisis the UK currently faces and the need for a local place where aspiring musicians can both rehearse and perform.

The Garden Café also enjoyed its first full year of trading after it re-opened as an Umbrella Centre project in September 2023. At year's end the intention is to examine the viability of expanding the days and opening hours of the café.

During 2024/25, the Board of Trustees served notice on the Council of its intention to purchase the freehold of the Centre and began fundraising. Being the freeholder will enable the Centre to fully control its future and mean the money we pay in rent to the Council can be directed to other purposes.

PUBLIC BENEFIT

The Centre is committed to ensuring that it remains of public benefit, and ensures that this is achieved by:-

- To continue to provide free space for charities and community groups to the value of at least £18,750 per annum;
- Operating a Community Garden and ad hoc events for the general public;
- Remaining a high quality and accessible venue which supports local charities and new initiatives through its flexible pricing structure.

Whitstable Together – Come Rain or Shine!

Signed on behalf of the Board of Trustees by :



S Rees - Chair

Date : 17 December 2025

WHITSTABLE UMBRELLA COMMUNITY SUPPORT CENTRE

I report to the Charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 7 to 17.

Responsibilities and basis of report

As the Charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

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

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 386 of the 2006 Act other than any requirements 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 the 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.

S. J. Wren
S J Wren FCCA
Accountancy Matters (Kent) Limited
Chartered Certified Accountants
The Marlowe Innovation Centre
Marlowe Way
Ramsgate
Kent
CT12 6FA

Date: 18/12/25

STATEMENT OF FINANCIAL ACTIVITIES
(incorporating an Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
INCOME					
Donations and grants	2	27,078	45,517	72,595	41,071
Charitable activities	3	127,578	-	127,578	65,642
Other trading activities	4	38,654	-	38,654	28,027
Investment income	5	1,209	-	1,209	954
TOTAL INCOME		194,519	45,517	240,036	135,694
EXPENDITURE					
Cost of raising funds		16,579	-	16,579	11,853
Charitable activities		179,640	4,978	184,618	161,226
TOTAL EXPENDITURE	6	196,219	4,978	201,197	173,079
NET (EXPENDITURE)/INCOME FOR THE YEAR BEFORE TRANSFERS	7	(1,700)	40,539	38,839	(37,385)
Transfers between funds	13	17,591	(17,591)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		15,891	22,948	38,839	(37,385)
Balance as at 1 April 2024		22,840	973	23,813	61,198
BALANCE AS AT 31 MARCH 2025		38,731	23,921	62,652	23,813

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	9	22,973	13,377
CURRENT ASSETS			
Stock		600	350
Debtors and prepayments	10	10,086	7,247
Cash at bank and in hand		<u>46,137</u>	<u>32,657</u>
		56,823	40,254
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	11	<u>17,144</u>	<u>29,818</u>
		39,679	10,436
NET ASSETS	12	<u><u>62,652</u></u>	<u><u>23,813</u></u>
FUNDS OF THE CHARITY			
Unrestricted general fund	13	(4,242)	(10,537)
Designated funds	13	42,973	33,377
Restricted funds	13	<u>23,921</u>	<u>973</u>
TOTAL FUNDS		<u><u>62,652</u></u>	<u><u>23,813</u></u>

Represented by:

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under s.477 Companies Act 2006 and no members have deposited a notice under s.476 requiring an audit.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s.386 of the Act for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and in accordance with the Charities SORP FRS 102.

Approved and signed for issue by the Trustees on

17 December 2025



S Rees - Trustee



K Philpott - Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES

a) Basis of accounting

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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Whitstable Umbrella Community Support Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Preparation of the accounts on a going concern basis

The Trustees have reviewed the Charity's forecast for the next 12 months, noting the year end negative free reserves position from 2024/25. However, bar takings from events in the hall have already improved our net income position and with further fundraisers, and additional hirer income planned the Trustees are focused on securing a sustainable increase in Centre income. The Trustees have already taken action to improve the sustainability of the Garden Café by reducing its costs. Consequently, the Trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the coming year. Accordingly, the Trustees continue to adopt the "going concern" basis in preparing the financial statements.

c) Income

Grants receivable - grants made to finance the activities of the Charity are credited to the statement of financial activities (SOFA) accounting in the period to which they relate.

Bank interest - bank interest is included in the income and expenditure account on receipt.

Other income - other income, including donations and gifts are included as they were received.

Deferred income - income received before the balance sheet date for room hire after the balance sheet date will be reflected within deferred income on the balance sheet.

d) Expenditure

All expenditure is accounted for on an accruals basis and includes VAT where applicable. Expenditure has been included under expense categories that aggregate all costs for allocation to activities.

e) Depreciation of fixed assets

Tangible fixed assets costing more than £200 are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows :

Computers	25% straight line
Fixtures, fittings and equipment	25% straight line

f) Operating leases

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 ACCOUNTING POLICIES

g) Fund accounting

Unrestricted funds are grants, donations and other incoming resources receivable by the Charity without further specified purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set 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 or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim of each restricted fund is set out in the notes to the financial statements.

h) Significant judgements and estimates

Other than the judgement that the accounts should be prepared on a going concern basis, no other significant judgements or estimates have had to be made by the Trustees in preparing these financial statements.

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
2 DONATIONS AND GRANTS				
Donations	12,078	13,627	25,705	14,990
Umbrella Café CIC	-	-	-	3,151
Grants :				
Canterbury City Council	-	4,000	4,000	1,000
Arts Council England	-	26,955	26,955	-
The Asda Foundation	-	-	-	21,555
Kent Community Foundation	-	935	935	-
Pfizer Limited	2,500	-	2,500	-
Colyer Fergusson Charitable Trust	12,500	-	12,500	-
Tesco Community Fund	-	-	-	375
	<u>27,078</u>	<u>45,517</u>	<u>72,595</u>	<u>41,071</u>
3 INCOME FROM CHARITABLE ACTIVITIES				
Community Centre activities and hire	60,268	-	60,268	46,330
Café sales	<u>67,310</u>	<u>-</u>	<u>67,310</u>	<u>19,312</u>
	<u>127,578</u>	<u>-</u>	<u>127,578</u>	<u>65,642</u>
4 OTHER TRADING ACTIVITIES				
Fundraising events	12,865	-	12,865	5,568
Bar sales	4,984	-	4,984	-
Printing services	85	-	85	544
Rental income	<u>20,720</u>	<u>-</u>	<u>20,720</u>	<u>21,915</u>
	<u>38,654</u>	<u>-</u>	<u>38,654</u>	<u>28,027</u>
5 INVESTMENT INCOME				
Bank interest receivable	<u>1,209</u>	<u>-</u>	<u>1,209</u>	<u>954</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6 EXPENDITURE

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Cost of raising funds				
Fundraising costs	4,739	-	4,739	1,017
Publicity	1,103	-	1,103	328
Bar purchases	3,313	-	3,313	-
Credit card fees	860	-	860	-
Wages and salaries	6,564	-	6,564	5,508
Goodwill written off	-	-	-	5,000
	<u>16,579</u>	<u>-</u>	<u>16,579</u>	<u>11,853</u>
Charitable activities costs				
Wages and salaries	60,530	-	60,530	38,841
Volunteer costs and expenses	-	-	-	22
Café food and drink purchases	22,912	940	23,852	5,652
Cafe consumables	3,176	-	3,176	1,832
Lease of café equipment	1,597	-	1,597	952
Sub contract Community Clothes Bank	-	-	-	3,971
Community Centre activities	-	-	-	268
Music project - Whitstable Soundhouse	-	3,694	3,694	-
Maintenance of Community Centre	10,924	-	10,924	34,135
Cleaning and waste	5,429	-	5,429	3,086
Rent	12,500	-	12,500	12,500
Rates and water	1,956	-	1,956	3,188
Light and heat	14,165	-	14,165	13,544
Licences	480	-	480	1,653
Printing, Postage and stationery	522	-	522	526
Telephone	1,163	-	1,163	654
Insurance	2,741	-	2,741	3,151
Computer costs and equipment costs	1,148	-	1,148	517
Equipment rental	1,619	-	1,619	1,530
Website	180	-	180	180
Bad debts	275	-	275	-
Training	259	344	603	214
Sundries	735	-	735	585
Depreciation	6,375	-	6,375	4,591
Loss/(Profit) on disposal of fixed assets	-	-	-	293
Support costs :				
Wages and salaries	17,505	-	17,505	15,260
Legal and professional	812	-	812	3,256
Bookkeeping and payroll costs	4,695	-	4,695	3,530
Governance costs :				
Wages and salaries	6,564	-	6,564	5,938
Trustee meeting expenses	-	-	-	-
Professional fees	34	-	34	13
Independent Examiner's fee	1,344	-	1,344	1,344
	<u>179,640</u>	<u>4,978</u>	<u>184,618</u>	<u>161,226</u>
Total expenditure	<u>196,219</u>	<u>4,978</u>	<u>201,197</u>	<u>173,079</u>

Of the total expenditure in 2024 of £173,079, £143,884 was unrestricted and £29,195 was restricted.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7 NET INCOME	2025	2024
	£	£
This is stated after charging:		
Depreciation	6,375	4,591
Independent Examiner's remuneration:	1,344	1,344
8 INFORMATION REGARDING EMPLOYEES	2025	2024
	£	£
Wages and salaries	87,692	64,214
Social security costs	6,704	4,724
Employer pension contributions	1,767	1,333
Employment Allowance	(5,000)	(4,724)
	91,163	65,547

The average monthly head count was 5 staff (2024 - 3 staff).

The average number of employees based on full time equivalents was:

	2025	2024
	Number	Number
Charitable activities	3	2

No employee received remuneration of more than £60,000 during the year (2024 - £Nil).

No Trustees received remuneration and one Trustee was reimbursed expenses of £34 during the year (2024 - £34).

The total employee benefits (including employers national insurance) of the key management personnel of the Charity were £39,676 (2024 - £38,150).

9 FIXED ASSETS

	Computers	Fixtures, Fittings & equipment	Total £
Cost			
As at 1 April 2024	2,576	39,996	42,572
Additions	-	15,971	15,971
Disposals	-	-	-
As at 31 March 2025	2,576	55,967	58,543
Depreciation			
As at 1 April 2024	2,053	27,142	29,195
Charge for the year	309	6,066	6,375
Disposals	-	-	-
As at 31 March 2025	2,362	33,208	35,570
Net book value			
As at 31 March 2025	214	22,759	22,973
As at 31 March 2024	523	12,854	13,377

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10 DEBTORS	2025	2024
	£	£
Trade debtors	6,777	2,372
Other debtors	250	-
Prepayments	3,059	4,875
	<u>10,086</u>	<u>7,247</u>

11 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Trade creditors	6,484	9,375
Taxation and social security	1,498	696
Other creditors	472	434
Accruals	4,107	13,902
Deferred income	4,583	5,411
	<u>17,144</u>	<u>29,818</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUND	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	22,973	-	22,973
Current assets	12,902	20,000	23,921	56,823
Current liabilities	(17,144)	-	-	(17,144)
Net assets as at 31 March 2025	<u>(4,242)</u>	<u>42,973</u>	<u>23,921</u>	<u>62,652</u>

ANALYSIS OF NET ASSETS BETWEEN FUND - PREVIOUS YEAR

	General funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fixed assets	-	13,377	-	13,377
Current assets	19,281	20,000	973	40,254
Current liabilities	(29,818)	-	-	(29,818)
Net assets as at 31 March 2024	<u>(10,537)</u>	<u>33,377</u>	<u>973</u>	<u>23,813</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13 MOVEMENT IN FUNDS	As at 1 04 2024 £	Income £	Expenditure £	Transfers £	As at 31 03 2025 £
Restricted funds					
Restorative Training fund	973	-	(344)	-	629
Whitstable Soundhouse	-	26,955	(3,694)	(13,591)	9,670
Canterbury City Council	-	4,000	-	(4,000)	-
Umbrella Centre purchase	-	13,187	-	-	13,187
Garden Café project	-	1,375	(940)	-	435
Total Restricted funds	973	45,517	(4,978)	(17,591)	23,921
Designated funds					
Fixed asset fund	13,377	-	-	9,596	22,973
Emergency Closure fund	20,000	-	-	-	20,000
Total Designated funds	33,377	-	-	9,596	42,973
Unrestricted general funds	(10,537)	194,519	(196,219)	7,995	(4,242)
Total funds	23,813	240,036	(201,197)	-	62,652

Restricted funds :

Restorative Training fund

In January 2023, the Police and Crime Commissioner (PCC) for Kent approved the use of this grant for staff training as it had not been possible to use it for its original purpose. With a further £344 being spent in year the remaining balance has been reduced to £629.

Whitstable Soundhouse (Music Project)

Funding was secured from the Arts Council England's Grass Roots Music Fund, and with local partners will build the initiative and showcase local musicians. The funding was for the 2025 calendar year. The ambition and indeed, legacy of the Arts Council England's investment is that it will act as a catalyst for the Centre to become a recognised venue for exciting, relevant and contemporary live music. The first gig in January 2025 was headlined by Jack Tyson Charles with support from Sam Brothers and local youth band, the Shutters.

Support was also provided to the Centre by Blake McCaskill from City Sound Project and the technical expertise of Matt Bate of F1 Sound Company Ltd

Canterbury City Council

The Council provided a £4,000 grant. A transfer was made to general fund running costs to cover the following, £2,775 was allocated to the Garden Café (see below) with the balance used on the Rehearsal Room which was created as part of the Arts Council bid for Soundhouse. The funds were used as a contribution towards the cost of the acoustic panelling and redecorating the room.

Umbrella Centre purchase

In November 2024, the crowd funding campaign was launched to raise funds to purchase the freehold of the Centre. In addition, there have been fundraisers and the Trustees and staff have been seeking the support of local trusts to secure the Centre's future. Nonetheless it may be beyond our means to buy the freehold, which we want to do ahead of the proposed local government reorganisation in 2028. If we cannot raise enough money, we will want to agree an extension to the lease to secure the Centre's future. In that event, the monies raised to buy the freehold will be offered back to our donors but hope they will agree to it being used to carry out much needed maintenance and improvements to the building instead.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13 MOVEMENT IN FUNDS - cont'd

Garden Café project

The Board decided to re-open the café in September 2023, but this was its first full year of trading. It was reopened to meet the local community's needs for low cost food. A grant was secured from Asda to help with produce costs and Kent Community Foundation provided a grant that was used to build a herb planter with the balance used on a social event to celebrate the St Marys Garden and the local community.

Designated funds :

Fixed asset fund

A fund created by the Trustees and represents the net book value of the Charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

Emergency Closure fund

The Emergency Closure fund represents money set aside by the Trustees to cover the salary costs that would be incurred in the event of the closure of the Charity.

MOVEMENT IN FUNDS - PREVIOUS YEAR

	As at 1 04 2023 £	Income £	Expenditure £	Transfers £	As at 31 03 2024 £
Restricted funds					
Restorative Training fund	1,117	-	(144)	-	973
Community Clothes Bank	3,971	375	(4,196)	(150)	-
Garden Equipment	4,535	-	(3,032)	(1,503)	-
Kitchen Equipment	-	3,151	-	(3,151)	-
Community Centre repairs	-	21,555	(21,555)	-	-
Audio Equipment	-	1,000	(268)	(732)	-
Total Restricted funds	9,623	26,081	(29,195)	(5,536)	973
Designated funds					
Fixed asset fund	9,944	-	-	3,433	13,377
Emergency Closure fund	20,000	-	-	-	20,000
Total Designated funds	29,944	-	-	3,433	33,377
Unrestricted general funds	21,631	109,613	(143,884)	2,103	(10,537)
Total funds	61,198	135,694	(173,079)	-	23,813

Restricted funds - previous year:

Restorative Training fund

In January 2023, the Police and Crime Commissioner (PCC) for Kent approved the use of this grant for staff training as it had not been possible to use it for its original purpose. £ 144 of the grant of £1,500 had been spent in 2023/24 for this purpose, leaving a balance of £973 to be spent on future training needs.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

13 MOVEMENT IN FUNDS - PREVIOUS YEAR - cont'd**Community Clothes Bank**

A not-for-profit community originally organisation based at the Centre, the Community Clothes Bank (CCB) saves clothes from landfill to help those who need them. The Project covers East Kent. Established during the COVID pandemic lockdown, initial funding for the project came from fundraisers and National Lottery grant funding (March to July 22) secured by the Centre. Further funds were received in 2022/23 (i.e. Tesco community fund July 22, Kent Community Foundation November 22 and Philip and Connie Phillips Foundation November 22). The last grant payment was made by the Centre in November 2023. Although no longer based at the Centre, the Community Clothes Bank still hosts fund raisers there.

Garden Equipment

The B&Q Foundation provided funds in the previous year for the purchase of equipment, plants and materials for the outside areas at the Centre but spend was largely focused on the St Mary's Town garden. In 2023/24, the balance of the funds were used to purchase tables, chairs, benches, parasols and a barbecue for the garden. The transfer relates to items purchased that have been treated as fixed assets.

Kitchen Equipment

Following the closure of Umbrella Café CIC, the business transferred its remaining funds and assets to the Centre. These monies were used to refit a modern, hygienic stainless steel kitchen ahead of making food available at the Centre at its Garden Café. The items purchased have been treated as fixed assets and are therefore shown as a transfer from the fund.

Community Centre repairs

Funding was received from The Asda Foundation under its investing in spaces and places grant stream which enabled the Centre to replace the guttering and redecorate gable ends, fascias and window frames. The funds also enabled the installation of water butts to reduce the Centre's use of freshwater for watering the garden.

Audio Equipment

Funding from Canterbury City Council's Gorrell Ward Councillors was provided to contribute to the purchasing of audio equipment in readiness for the music project launch. A surround sound system and a Sony AV system were installed in the café space and have been treated as fixed assets and are therefore shown as a transfer from the fund.

Designated funds - previous year :**Fixed asset fund**

A fund created by the Trustees and represents the net book value of the Charity's fixed assets at the balance sheet date. The fund was created due to the increase in fixed assets and although they are within general funds the value of the assets cannot be utilised for future expenditure.

Emergency Closure fund

The Emergency Closure fund represents money set aside by the Trustees to cover the salary and overhead costs that would be incurred in the event of the closure of the Charity.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14 FINANCIAL COMMITMENTS

At 31 March 2025 the Charity had future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
within one year	10,930	15,204
within two to five years	778	11,708
after five years	-	-
	<u> </u>	<u> </u>

15 MEMBERS LIABILITY

The company is a company limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required, not exceeding £10, to the Charity's assets if it should be wound up while they are a member or within one year after they ceased to be a member, for the costs of winding up and for the adjustment of the rights of persons who have contributed to the Charity's assets.

16 CORPORATION TAXATION

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

17 RELATED PARTY TRANSACTIONS

During the year Craig Potter donated to the charity a second-hand Potato Oven with a market value of £500. The charity purchased a second-hand mobile phone at lower than market value from Craig's partner for £150.

There were no other transactions with related parties during the year under review.

18 CONTINGENT LIABILITY

The Centre was notified of an accident that happened on the Centre's forecourt in February 2022. A member of the public fell, resulting in a broken arm. A damages claim was submitted in October 2022 in connection with the accident. At March 2025, it was agreed that an offer in settlement was to be made and it was expected to go through in April 2025 with the cost met by the Centre's insurers.

