

Charity registration number 1126553
Company registration number 06488972 (England and Wales)

THE WHITSTABLE CASTLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SATURDAY



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COMPANIES HOUSE

THE WHITSTABLE CASTLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs L M Annable Ms G Glover Cllr Mr M Northover Mr AJ Farrow (Resigned 14 May 2025) Mrs CJ Parry Christine Humber Mr DR Frost (Appointed 10 April 2025) Mr J Dennis (Appointed 15 October 2025)
Charity number	1126553
Company number	06488972
Independent examiner	IPA GROUP LTD 128 High Street Herne Bay CT6 5JY

THE WHITSTABLE CASTLE TRUST

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THE WHITSTABLE CASTLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], 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)" (effective 1 January 2019).

Objectives and activities

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association. Its objects are:

- to promote for the benefit of the public the renovation and preservation of Whitstable Castle and its grounds as a building of special architectural and historical interest.
- to advance the education of the public in the historical and architectural value of the castle and in its renovation and preservation.
- to promote for the benefit of the inhabitants of Whitstable and visitors to Whitstable and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and local authorities, voluntary and other organisation in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

The trustees do not foresee any material change in the activities of the company.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs L M Annable
Ms G Glover Cllr
Mr M Northover
Mr AJ Farrow (Resigned 14 May 2025)
Mrs CJ Parry
Christine Humber
Mr DR Frost (Appointed 10 April 2025)
Mr J Dennis (Appointed 15 October 2025)

THE WHITSTABLE CASTLE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Supplier payment policy

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

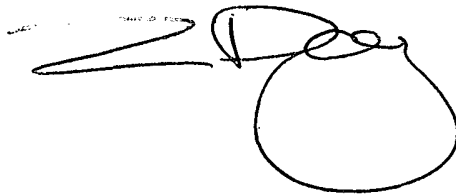
- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

The trustees' report was approved by the Board of Trustees.

Mrs CJ Parry

Chairman

Date: 24/11/2025

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the left.

THE WHITSTABLE CASTLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE WHITSTABLE CASTLE TRUST

I report to the trustees on my examination of the financial statements of The Whitstable Castle Trust (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Ioana Cismaru FCCA
IPA GROUP LTD
128 High Street
Herne Bay
CT6 5JY

Ioana Cismaru

Dated: 24/11/2025

THE WHITSTABLE CASTLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total Funds	31.3.24 Total Funds £
<u>Income and endowments from:</u>					
Donations and legacies	4	7,769	-	7,769	14,256
Charitable Activities	3	559,887	32,000	591,887	745,610
Other trading activities	5	106,343	-	106,343	51,230
Investments	6	1,792	-	1,792	1,660
Other income	7	4,547	-	4,547	2,575
Total income		680,338	32,000	712,338	815,330
<u>Expenditure on:</u>					
Charitable Activities	8	679,396	32,000	711,396	827,801
Taxation	12	-	-	-	7
Total expenditure		679,396	32,000	711,396	827,808
Net (expenditure)/income for the year/Net movement in funds		943	0	712,338 -	12,477
Fund balances at 1 April 2024		52,740	-	52,740	65,217
Designated fund – Refurbishment Reserve		80,301	-	-	-
Fund balances at 31 March 2025		133,984	-	765,078	52,740

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

THE WHITSTABLE CASTLE TRUST

BALANCE SHEET AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed Assets					
Tangible assets	13		16,970		15,444
Current assets					
Stocks	14	17,663		26,494	
Debtors (including prepayments and accrued income)	15	19,603		35,067	
Cash at bank and in hand		179,929		187,625	
		<u>217,195</u>	-	<u>249,186</u>	
Creditors: amounts falling due within one year	16	<u>- 100,181</u>	-	<u>- 211,890</u>	
Net current assets/(liabilities)			<u>117,014</u>		<u>37,296</u>
Total assets less current liabilities			<u><u>133,984</u></u>		<u><u>52,740</u></u>
Income funds					
Designated fund – Refurbishment Reserve			80,301.10		
Restricted funds				-	1.00
Unrestricted funds			52,740.00		
Unrestricted funds - general			<u>133,984</u>		<u>52,741</u>
			<u><u>133,984</u></u>		<u><u>52,740</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 24/11/2025

Mrs CJ Parry
Chairman
Company registration number 06488972



THE WHITSTABLE CASTLE TRUST

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

1 Accounting policies

Charity information

The Whitstable Castle Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Whitstable Castle, Tower Hill, Whitstable, Kent, CT5 2BW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

THE WHITSTABLE CASTLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% on cost
Computers	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE WHITSTABLE CASTLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3. Charitable activities

	Trading	Grounds upkeep and maintenance	Total 2025	Total 2024
	£	£	£	£
Catering	393,729	-	393,729	415,269
Venue hire and hospitality	130,178	-	130,178	221,119
Tea gardens	16,797	-	16,797	44,659
Plant sales	-	-	-	3,763
Local authority grants - tree removal	-	-	-	-
CJRS grants	-	-	-	-
Eat Out Grants	-	-	-	-
Viridor Grant	-	-	-	-
Charitable rental income	19,183	-	19,183	28,800
Standard earned income - CCC maintenance fund	-	32,000	32,000	32,000
	<u>559,887</u>	<u>32,000</u>	<u>591,887</u>	<u>745,610</u>
Analysis by fund				
Unrestricted funds - general	559,887	-	559,887	713,610
Restricted funds		32,000	32,000	32,000
	<u>559,887</u>	<u>32,000</u>	<u>591,887</u>	<u>745,610</u>
For the year ended 31 March 2024				
Unrestricted funds - general	713,610	-	713,610	713,610
Restricted funds	-	32,000	32,000	32,000
	<u>713,610</u>	<u>32,000</u>	<u>745,610</u>	<u>745,610</u>

THE WHITSTABLE CASTLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4. Donations and legacies

	Unrestricted funds general 2025 £	Unrestricted funds general 2024	Restricted funds 2025 £	Total 2024 £
Donations and gifts	4,406	8,951	-	8,951
Friends' membership	113	175	-	175
Tips and gratuities	3,250	5,130	-	5,130
Grants	-	-	-	-
	<u>7,769</u>	<u>14,256</u>	<u>-</u>	<u>14,256</u>

5. Other trading activities

	Unrestricted funds general 2025 £	Total 2024 £
fundraising events	<u>106,343</u>	<u>51,230</u>

6. Investments

	Unrestricted funds general 2025 £	Total 2024 £
Interest receivable	<u>1,792</u>	<u>1,660</u>

7. Other income

	Unrestricted funds general 2025 £	Total 2024 £
Insurance claims and other income	<u>4,547</u>	<u>2,575</u>

THE WHITSTABLE CASTLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8. Expenditure on charitable activities

	Trading	Castle upkeep and administration	Grounds upkeep and maintenance	Total 2025	Total 2024
	2025	2025	2025		
	£	£	£	£	£
Depreciation and impairment	4,415	100		4,515	5,063
Staff costs	277,629	79,911	6,255	363,796	443,337
Catering supplies and equipment	136,841			136,841	181,978
Wedding and event costs	50,181			50,181	49,328
Laundry	6,455			6,455	3,039
Rates and Water		9,347		9,347	8,507
Insurance		26,856		26,856	23,885
Light and heat		23,042		23,042	29,912
Telephone		4,749		4,749	4,641
Printing, postage, stationery and advertising		1,319.23		1,319	4,593
Sundries		3		3	3
Castle and gate house expenses		20,690	25,745	46,435	49,012
Computer supplies		5,236		5,236	6,668
Maintenance		3,496		3,496	2,295
Increase in reserves					
	475,521	174,751	32,000	682,272	812,261
Share of support costs (see note 9)	14,167	7,312	1,371	22,850	9,534
Share of governance costs (see note 9)	3,890	2,008	376	6,273	6,006
	493,578	184,070	33,747	711,396	827,801
Analysis by fund					
Unrestricted funds - general	493,578	184,070	1,747	679,396	795,800
Restricted funds	-	-	32,000	32,000	32,001
	493,578	184,070	33,747	711,396	827,801
For the year ended 31 March 2024					
Unrestricted funds - general	541,041	253,827	932		795,800
Restricted funds			32,000		32,001
	541,041	253,827	32,932		827,801

THE WHITSTABLE CASTLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9. Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Bank charges	7426		7,426	8259
Payroll and accounting costs	15424		15,424	1275
Legal and professional fees		3,873	3,873	3,606
Accountancy		2,400	2,400	2,400
	22,850	6,273	29,124	15,540

10. Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11. Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	31	25
Employment costs	2025 £	2024 £
Wages and salaries	344,288	413,766
Social security costs	15,419	22,545
Other pension costs	4,089	7,026
	363,796	443,337

12. Taxation

	2025 £	2024 £
Penalty for late submission	-	7

THE WHITSTABLE CASTLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13. Tangible fixed assets

	Plant & equipment £	Computers £	Total £
Cost or valuation			
At 1 April 2024	31681.69	1,239	32,921
Additions	6041	-	6,041
Disposals	-	-	-
At 31 March 2025	37,723	1,239	38,962
Depreciation			
At 1 April 2024	16338	1,139	17,477
Charge for the period on owned assets	4415	100	4,515
At 31 March 2025	20753	1,239	21,992
Net book value			
At 31 March 2025	16,970	-	16,970
At 31 March 2024	15,344	100	15,444

14. STOCKS

	2025 £	2024 £
Stocks	17,663	26,494

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	9,978	36,070
Other debtors	-	-
Prepayments and accrued income	9,625	1,003
	19,603	35,067

THE WHITSTABLE CASTLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other taxation and social security	16,930	19,506
Trade creditors	39,404	44,536
Other creditors	914	80,400
Accruals and deferred income	42,933	67,448
	<u>100,181</u>	<u>211,890</u>

17. RELATED PARTY DISCLOSURES

There were no disclosable related party transactions during the year (2024 - none)