

ANNUAL REPORT 2023- 2024

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

100%

of service users
say the centre
has helped
them make new
freinds

93

people went
from been
fully inactive
to regulary
active in the
year

8000+

Interactions per
year in fitness
oppertunities

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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**

2023 into 2024 has been a period of extreme challenge for the charity, in weathering ever tougher economic conditions. However the charity is proud to have worked

hard to maintain its services and drive forward positive changes for its users and beneficiaries, delivering meaningful impact across all its areas of work.

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 2024

Trevor Abram - **Chair**

Gay Kay

Beverley Swan

Pamela Hoile - **Treasurer**

Margaret Abram

Joanne Wintle-Smith

Carole Jackson

Alison Reynolds

Robert Crayford - **Appointed 14/6/23**

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

800+

**FREE AFTER
SCHOOL MEALS
SERVED TO YOUNG
POEPL E EACH
MONTH**

93%

**Of service users
say the centre
helps them feel
happier**

472

**People use
our staff led
services each
week**

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

36+

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 2024. 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.

82%

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.

Cooking for the family

**COME ALONG AND LEARN
TO COOK HEALTHY FAMILY
MEALS FROM SCRATCH**

**& TAKE AWAY WHAT YOU MAKE
FOR YOUR DINNER**



Wednesday 11.30- West Faversham Community Centre
Booking required - community@invicta-cl.org



**We are not funded by taxes please
donate to help support our services**
Reg Charity No- 1139228 - Reg Company- 7296070 -
Reg office- WFCC, Bysingwood Rd, Faversham, ME13 7RH



Invicta
Community & Leisure Venues



OUR STRATEGY

As 2023 drew to a close and 2024 begun, the charity engaged in wide spread consultation on its charitable work, and begun to develop its new strategic priorities for 2024-2029.

The consultation the charity carried out engaged with over 100 stakeholders and community members, from this the charity learnt the our work to ensure young people have positive opportunities was seen as the most important area to continue to provide, with 86% of people saying it should continue to be a focus. Loneliness and isolation work came second with 63%, closely followed by increasing engagement in SPA at 56%

The charity sought to understand how stakeholders felt the balance of free, subsidised and charged services was seen by users, and if changes to this where needed. Providing free services was seen as an important part of our work and that our methods of charging for room hire and gym to maintain this is supported.

The charity developed 4 new areas of charitable focus to deliver public benefit, and a further aim about around our people and culture.

PROVIDING FUN, SAFE & NURTURING ENVIRONMENTS TO ALLOW YOUNG PEOPLE AND FAMILIES TO BECOME THE BEST VERSION OF THEMSELVES

- We want young people to feel safe with us and able to come to us when they don't know what to do or how to get help
- We want young people to have fun with us, make great memories, and grow through their experiences
- Trauma isn't just the bad things that happen it's the good things that don't happen
- We want to support the whole family to ensure our young people get the best impact from our support
- We want to have environments and services that make young people feel able to push themselves to grow in to the best they can be

IMPROVING WELLBEING THROUGH ACCESSIBLE LEISURE AND SOCIAL OPPORTUNITIES

- We want make sure the community are able to access fitness and leisure activities even when on low incomes so everyone gets the welling benefits
- We want to make sure our centres can be used by everyone and are at the heart of the community
- We want to make sure disabilities and mobility issues are not barriers to having great opportunities in our communities
- We want to make sure no one in our community needs to be lonely or feel isolated

EMPOWERING OUR COMMUNITIES TO BE SUPPORTIVE, ACCEPTING OF EACH OTHER AND WORK THROUGH CRISES

- We want all communities we work in to have the tools available to them to support each other
- We want all the communities we work in to be more accepting and tolerant of their differences creating a happier and safer environment
- We want to be there for our communities when things get too much and they need that extra hand to guide and support them through a crisis.

GIVING SUPPORT TO OVERCOME BARRIERS TO LEARNING AND EMPLOYABILITY

- We want those that need assistance gaining skills to find work to be able to access these in our centres
- We want to give people supportive environments to develop and become work ready
- We want to make sure those that are not accessing education are supported in doing so
- We want to help people overcome reasons they cant access learning and education

EMPLOYING, DEVELOPING AND RETAINING LOCAL PEOPLE TO DELIVER HIGH QUALITY AND SAFE SERVICE

- We want our teams to be invested in our community, and the impact we can deliver within them
- We want our teams to flourish and grow with us and in doing so allow the charity and its impact to grow too
- We want everything we do to be safe, and to ensure our resources are efficiently used, to have the best impact

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



OUR COMMUNITY OFFER 2023-24

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 funded by both grants and our trading income so we are able to adapt and develop services to suit the needs of our community.

67 HOURS

Per week of community services offered by our team

SCHOOL HOLIDAY ACTIVITIES PROVIDED FOR 176+ CHILDREN

4

NEW SERVICES INTRODUCED TO RESPOND TO NEEDS IN COMMUNITY

WEST FAVERSHAM COMMUNITY CENTRE

YOUTH & COMMUNITY TIMETABLE

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

MON	TUES	WED	THURS	FRI	SAT
MESSY PLAY 10:00AM-11:30AM	GRANDPARENT WELLBEING SESSION 11:30AM-1:00PM	PARENT & TODDLER SOFT PLAY SESSION £2.50 9.30AM-11.30AM	MESSY PLAY 10:00AM-11:30AM	CHAIR BASED FITNESS £3 11:00AM-12:00PM	TEEN GYM £2 10:30AM-12:00AM
CHAIR BASED FITNESS £3 11:30AM-12:30PM	LUNCH CLUB £6.50 12:00PM-2:00PM	SUPPORTED GYM 1:30PM-2:30PM BOOKING REQUIRED	SOCIAL CLUB 12:00PM-1:30PM	ARTS AND CRAFTS GROUP 2:00PM-4:00PM	
COOKING FOR YOUR FAMILY (BOOKING REQUIRED) 1:00PM-2:15PM	SUPPORTED GYM 1:30PM-2:30PM BOOKING REQUIRED	TEA DANCE (1ST WEDNESDAY EVERY MONTH) BY MOTHERS OF INVENTION 2:00PM-4:00PM	BOWLS £2.00 1:00PM-4:00PM	YOUNG YOUTH CLUB (8-12YRS) 4:00PM-6:00PM	
BOWLS £2.00 1:00PM-4:00PM	SOCIAL CLUB AND AFTERNOON BINGO £5 2:00PM-4:00PM	SEWING CLUB (FOR MORE INFO GET IN TOUCH) BY MOTHERS OF INVENTION	SUPPORTED GYM 1:30PM-2:30PM BOOKING REQUIRED	YOUTH CLUB 6:30PM-10:00PM	
SUPPORTED GYM 1:30PM-2:30PM BOOKING REQUIRED	TABLE TENNIS £2 3:00PM-5:00PM	TEEN GYM £2 3:30PM-5:00PM	UKULELE GROUP £2 2:00PM-4:00PM	TEEN GYM £2 3:30PM-5:00PM	
TEEN GYM £2 3:30PM-5:00PM	TEEN GYM £2 3:30PM-5:00PM	GIRLS ONLY TEEN GYM £2 5:00PM-6:00PM	TEEN GYM £2 3:30PM-5:00PM	TEEN GYM £2 (16-18 ONLY) 5:00PM-6:30PM	
LGBTQIA+ ACTION GROUP 5:30PM-7:00PM	YOUTH CLUB INC FOOD 5:00PM-7:00PM	YOUTH CLUB INC FOOD 5:00PM-7:00PM	YOUTH CLUB 5:00PM-7:00PM		
YOUTH CLUB FOOD INC. 5:00PM-7:00PM					

BIG YOUTH PARTY NIGHT
'INFLATABLE DJ DECKS'
'PIZZA OVEN AND MUCH MORE (2ND FRIDAY OF THE MONTH)
6:30PM-10:00PM



WEST FAVERSHAM COMMUNITY CENTRE,
BYSING WOOD RD, FAVERSHAM, ME13 7RH

Company Number: 0726070
Charity Number: 1139228

EMAIL
INFO@WESTFAVERSHAMCA.ORG
OR CALL
01795537321
FOR MORE INFORMATION

PROUDLY SUPPORTED BY:



217

young people use
our youth services
in an average
week

2182

Attended our com-
munity celebration
events including
PRIDE

412

Hours of work
experience provided

6

Volunteer lead
social activities a
week

CARBON NEGATIVE

West Faversham has introduced many net zero initiatives at its main site and remote sites, reducing carbon footprints such as; solar power, heating system efficiency, waste reduction and electric vehicles. Additionally, where carbon use cannot be removed it is offset with community activities that have a net zero impact, including 65,000KG offset co2 through tracking food waste in our community fridge. These initiatives make West Faversham a carbon negative organisation, going beyond net zero.

This year the charity has begun to introduce a new cardboard recycling scheme which will increase our ability to collect from the community fridge and reduce landfill waste from the centre and the wider community who will have access to the scheme.

1800
kg

OF FOOD WASTE & PACKAGING
SAVED FROM LANDFILL ON AN
AVERAGE WEEK



Our people working to deliver for our community

West Faversham Community Association has a team of 42 staff to deliver its strategic aims, with 82% of our team living within 3 miles of one of our centres, key to our aim of having a team that are invested in our community. We focus heavily on the development of our team, and provide a range of learning and development opportunities to our team with over 50% of staff offered additional training and 23% on our leadership development program.

In the year the gender pay gap was below 1% with less the £0.14 difference in average pay. Our team was 34% male 66% female, ranging from 17-70 years old, many with lived experience for our areas of work. Our operations are led by the CEO and Senior Leadership Team.

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 childcare at Herne Infant School and operations at Aylesham Welfare Leisure Centre, during the year 2023-2024.

The charity is currently exploring options for reducing its involvement in the operations management at Aylsham Welfare Leisure Centre, and focusing on only community provisions and some limited levels of support to the charity that owns the site, due the economic pressures of running the site.

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. 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 maximise 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.

CEO's Remarks

2023-2024 continued to provide very challenging climate for the charity to operate in. The pressure on the charity continues to increasing in terms of costs and demand for services.

The charity team have worked exceptionally hard to reduce costs while continuing to provide excellent services, the senior leadership team and board are very grateful for their dedication during a challenging year. Despite the growing pressures on costs from outside, the charity has remained focused on its aims and mission, and delivered impact we can be truly proud of, during the year.

It is clear the pressures on the charity are not going to ease up and likely to become tougher, so we will be proactive in ensuring we take every step to manage the charity's limited resources for the benefit of the community during the next year.

Chairman's Remarks

You will note from our CEO's report that this year has seen some challenges, which I am pleased to report have been substantially overcome due to the dedication of our staff and trustees as well as the support shown by the people who have continued to appreciate all that the Community Centre has to offer to enhance their lives and wellbeing. As with many organisations we have been subjected to rising costs for utilities, maintenance, insurance and rising wages. However, by careful monitoring of outgoings, restructuring has enabled us to staff events more economically, such that we have managed to successfully balance income to expenses but the trustees continue to keep a watchful eye on the situation to ensure the future of the Association.

As in previous years we are extremely grateful to the many organisations that respond positively to our applications for grant funding which, as indicated in our accounts, contributes greatly to enable us to provide services and events at either low cost or for a very competitive rate to users. We have also laid on several free events during the year which have either been funded by grants or subsidised through profitable activities run by the trading arm of the charity.

We continue to be able to act as a conduit to distribute for free near 'use-by dated' perishable foods donated by several local supermarkets through our Community Fridge. These items are always promptly collected by residents during the day that they are taken into stock. This service complements the local food bank in that they are only able to distribute non-perishable donated goods.

Some of the food items are used to enable members of the youth club to be able to learn skills in our kitchen by preparing nourishing meals which ensures that they do have a substantial meal whilst with us.

We look forward to building on our success as we go into the future and are then able to fulfil our charitable aims.

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 charity's 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 £12,502 of income. No complaints have been received with regards to fundraising activities, and no external parties are used for fundraising.

Going Concern

2023 & 2024 were very challenging years for the charity, in which at times the ability to continue its operations were in question, due to the financial pressures on the charity. The cost of living, energy price spikes, interest rates and increases in minimum wage, have all impacted the charities hard, both in terms of costs but also ability to generate income by trade.

During the year, the costs of operating the charity began to outstrip the revenue the charity could generate, and following the reduction of its reserves during covid, this left the charity with very limited cash available, putting its future at risk.

The board have worked very closely over the last 12 months, with the senior leaders to deliver a robust plan to improve the charity's financial position without causing significant impact on the delivery of its aims. A careful balance, was needed.

The trustees and senior leaders, appreciate the considerable efforts and dedication of the charity's team in delivering these changes to ensure the ongoing viability of the charity.

Looking forward the charity has managed to reduce its like for like overheads by 28%. The charity has entered arrangements with HMRC around tax payments, and also with other suppliers to ensure the charity's cashflow is managed with sufficient head room. HMRC have continued to support the charity by entering into the arrangements to reduce the charity's tax liabilities in manageable instalment payments.

The measures in place to reduce costs include; Installation of solar power, reducing energy bills by over a third for the year; a reduction in staffing levels of 28%; and reductions in contracts and overheads by 18%.

Alongside the reduction in costs, the team have developed new revenue streams and improved the profitability of other income areas.

These changes have addressed the challenges the charity faced, and brought the charity back to a position of making Net surpluses each quarter. This has allowed the charity to recover from the losses made earlier in the year. The charity has been able to significantly reduce its creditors from the position at the end of Q1. The charity must now continue to be focussed on managing all costs, and has plans available to it to use should income drop or costs increase to prevent deficits returning. This ability to remain in surplus will ensure the charity is back on an even footing with cashflow headroom, and will be able to bring all creditors including pensions in line by the end of the next fiscal year.

Although the heavy lifting of getting back on track is now down, the board and leadership team will remain fully focussed on managing costs and ensuring issues are rapidly responded to without any delay. There are also a number of additional plans still to be implemented in 2025 that will further support the charity's recovery.

On the basis of the improvements made during the year, and cost base review carried out to reduce on going overheads, the trustees believe the charity to be a 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, along with relying on continued support from HMRC in relation to outstanding tax liabilities, 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  28/2/25

FINANCIAL REPORTS 2023-2024

AUDIT REPORT

STATEMENT OF FINANCIAL ACTIVITY

BALANCE SHEET

NOTES TO ACCOUNTS

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 2024 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 2024 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-compliance 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

ANNUAL ACCOUNTS 2023-24

SOFA

BALANCE SHEET

NOTES TO ACCOUNTS

GROUP STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2024

		2024 £	2024 £	2024 £	2024 £	2023 £
Income from:						
Donations and legacies:						
Fundraising		12,502	-	-	12,502	33,954
Grant income and donations	3	-	-	385,545	385,545	326,137
Charitable Activities:						
Hiring fees		222,287	-	-	222,287	207,756
Membership fees		221	-	-	221	262
Classes and Club fees		211,249	-	-	211,249	272,659
Other trading activities:						
Trading subsidiaries with third parties	4	331,624	-	-	331,624	277,557
Investment	5	-	-	-	-	17
Other:						
Other income		13,895	-	-	13,895	91,839
Total income		791,778	-	385,545	1,177,324	1,210,181
Expenditure on:						
Raising funds		-	-	-	-	40,844
Charitable activities:						
Cost of running the Centre	6	520,277	-	538,380	1,058,657	1,177,959
Trading subsidiaries with third parties	4	304,495	-	-	304,495	264,364
Total expenditure		824,772	-	538,380	1,363,152	1,483,167
Net income/expenditure		(32,994)	-	(152,835)	(185,828)	(272,986)
Transfers between funds	17	-	-	-	-	-
Net movement in funds		(32,994)	-	(152,835)	(185,828)	(272,986)
Reconciliation of funds						
Total funds brought forward		57,497	-	1,491,681	1,549,178	1,822,164
Total funds carried forward		24,503	-	1,338,847	1,363,350	1,549,178

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 2024

	Notes	Group 2024 £	2023 £	Charity 2024 £	2023 £
Fixed assets					
Tangible assets	12	2,126,710	2,089,672	1,993,908	1,979,987
Intangible assets	12a	-	253	-	-
Investments		-	-	1	1
Total fixed assets		<u>2,126,710</u>	<u>2,089,925</u>	<u>1,993,909</u>	<u>1,979,988</u>
Current assets					
Stock		33,190	35,662	17,690	17,850
Debtors (amounts falling due within one year)	13	77,340	58,755	70,525	82,003
Cash at bank and in hand		-	35,512	-	34,248
Total current assets		<u>110,530</u>	<u>129,929</u>	<u>88,215</u>	<u>134,101</u>
Liabilities					
Amounts falling due within one year	14	<u>266,341</u>	<u>192,138</u>	<u>214,222</u>	<u>132,481</u>
Net Current assets		<u>(155,811)</u>	<u>(62,209)</u>	<u>(126,007)</u>	<u>1,620</u>
Total assets less current liabilities		<u>1,970,900</u>	<u>2,027,716</u>	<u>1,867,902</u>	<u>1,981,608</u>
Creditors: amounts falling due after more than one year	15	585,118	478,538	551,738	452,486
Deferred tax		22,432	-	-	-
Total net assets		<u>1,363,350</u>	<u>1,549,178</u>	<u>1,316,164</u>	<u>1,529,122</u>
The funds of the Charity					
Restricted funds	17	1,338,847	1,491,681	1,338,847	1,491,681
Unrestricted funds					
General fund - designated					
- undesignated		<u>24,503</u>	<u>57,497</u>	<u>(22,683)</u>	<u>37,441</u>
Total Charity Funds		<u>1,363,350</u>	<u>1,549,178</u>	<u>1,316,164</u>	<u>1,529,122</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 2024 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 28/2/25 and signed on their behalf.



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 designated 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 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Grants	-	385,545	385,545	326,137
	Donations	1,874	-	1,874	-
		1,874	385,545	387,420	326,137
	Grants				
	Local authorities				
	Job Retention scheme	-	-	-	24,508
	Swale Borough Council	-	23,319	23,319	27,436
	Heme Council	-	-	-	-
	Kent County Council	-	3,170	3,170	11,170
	Faversham Town Council	-	7,887	7,887	1,069
	Dover DC	-	-	-	-
	Charities				
	National lottery	-	104,293	104,293	57,638
	Power to change	-	-	-	10,000
	HAF	-	59,168	59,168	60,239
	J&H Trust	-	-	-	10,000
	Reconnect	-	-	-	1,373
	Children in need	-	10,000	10,000	10,500
	Co-op Youth	-	1,610	1,610	-
	Department of Education	-	-	-	1,500
	OGA33393	-	-	-	3,300
	Kent Community Foundation	-	9,500	9,500	-
	Imago	-	55,944	55,944	46,625
	Headstart	-	-	-	3,325
	PhilipConnie	-	-	-	6,500
	Charities Trust	-	1,000	1,000	-
	Neighbourly sainsburys	-	5,500	5,500	-
	Pay it forward	-	-	-	-
	Mayor of Faversham	-	-	-	1,000
	John Swire	-	-	-	-
	SJP	-	-	-	10,000
	APR Fundays	-	-	-	-
	Apprentishp Grant	-	-	-	-
	KCF Grant	-	-	-	20,000
	CCES Sector recovery	-	-	-	-
	Sports England	-	-	-	-
	HubHun	-	15,000	15,000	10,150
	Street Games Uk	-	600	600	600
	GWUK Groundwork	-	-	-	-
	Cinema project	-	-	-	-
	Clothworkers	-	-	-	-
	Valencia	-	76,658	76,658	-
	Faversham Lottery	-	390	390	452
	Health Intellegence	-	-	-	-
	Aylesham Welfare leisure Centre	-	-	-	-
	Means to Gains Meaningful Employment	-	-	-	-
	B&Q	-	-	-	5,000
	Asda	-	-	-	525
	Co-op Youth	-	-	-	200
	M&S	-	-	-	1,000
	National Rail	-	-	-	750
	Other	-	11,507	11,507	1,278
		-	385,545	385,545	326,138

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 31 March 2024 are summarised below:

The results include intercompany trading with the parent, these balances are eliminated in the Charities consolidated SOFA

	2024 £	2023 £
Turnover	331,624	276,055
Direct costs	(233,144)	(206,743)
	<u>98,480</u>	<u>69,311</u>
Management charges to/ from parent company	-	(900)
Administrative expenses	(56,558)	(56,461)
	<u>41,923</u>	<u>11,951</u>
Gift Aided to the Charity	-	-
Other operating income	-	1,502
Operating Profit	<u>41,923</u>	<u>13,453</u>
Interest receivable	-	-
Interest payable	(2,145)	(260)
Tax	(12,649)	-
	<u>27,129</u>	<u>13,193</u>
Retained profit/loss in subsidiary		
The aggregate of assets, liabilities and funds was:		
	2024 £	2023 £
Assets	212,723	137,986
Liabilities	(165,536)	(117,927)
Net assets	<u>47,187</u>	<u>20,058</u>
Represented by:		
Ordinary shares of £1 each	1	1
Profit and Loss account	47,186	20,057
Total funds	<u>47,187</u>	<u>20,058</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 31 March 2024 (dormant, in the year ended 31 March 2023)

5	Investment income	General Fund 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Interest receivable	-	-	-	17

All interest receivable in 2023 was unrestricted.

6	Costs of running the Community Centre	General	Restricted	Total	Total
	Analysis of resources expended	Fund	Funds	Funds	Funds
		2024	2024	2024	2023
		£	£	£	£
	Activities undertaken directly				
	Gross wages	607,887	-	607,887	686,668
	Direct cost of Gym, classes, holiday scheme and jobs hub	1,565	-	1,565	5,416
	Purchase of decorations and hirings inc fundraising	23,596	-	23,596	40,329
	Community Activity Equipment and Licenses	16,354	-	16,354	2,916
	Youth trips	-	-	-	2,959
	Purchase of food and Drink	22,820	-	22,820	22,124
		<hr/>	<hr/>	<hr/>	<hr/>
		672,221	-	672,221	760,412
		<hr/>	<hr/>	<hr/>	<hr/>
	<i>Repairs, maintenance and improvements:</i>				
	Sundry repairs	3,407	-	3,407	3,714
	Equipment services maintenance	10,005	-	10,005	18,838
	Purchase of small items of equipment and fixtures	2,860	-	2,860	11,213
	Garden and Pitch Maintenance	9,689	-	9,689	10,578
	Depreciation	-	164,635	164,635	159,788
		<hr/>	<hr/>	<hr/>	<hr/>
		25,961	164,635	190,596	204,131
		<hr/>	<hr/>	<hr/>	<hr/>
	Support costs				
	<i>Overheads:</i>				
	Insurance	12,122	-	12,122	8,310
	Water and sewage rates	5,337	-	5,337	6,488
	Electricity and Gas	39,073	-	39,073	28,367
	Waste disposal	12,514	-	12,514	17,252
	TV licence and performing rights	3,274	-	3,274	2,699
	Telephone	25,791	-	25,791	24,509
	Cleaning materials	(3,663)	-	(3,663)	21,093
	Staff and volunteer training and travel	10,435	-	10,435	17,591
	Advertising	2,342	-	2,342	12,696
	Stationery and postage	9,483	-	9,483	1,281
	Employment HR and Consultancy	-	-	-	6,371
	Sundry expenses	2,689	-	2,689	2,813
	Interest	30,308	-	30,308	17,011
		<hr/>	<hr/>	<hr/>	<hr/>
		149,705	-	149,705	166,481
		<hr/>	<hr/>	<hr/>	<hr/>
	Support costs				
	Accountancy and independent examination	14,446	-	14,446	11,342
	Photocopier charges	-	-	-	4,709
	Subscriptions	-	-	-	4,494
	Local authority licences	-	-	-	846
	PC Support and onsite	24,521	-	24,521	18,311
	Legal fees	1,930	-	1,930	305
	Profit or Loss on disposal of asset	-	-	-	-
	Bank and credit charges	5,238	-	5,238	6,925
		<hr/>	<hr/>	<hr/>	<hr/>
		46,135	-	46,135	46,932
		<hr/>	<hr/>	<hr/>	<hr/>
	Total cost of running the Centre	894,022	164,635	1,058,657	1,177,959
	Reallocation to restricted funds	(373,745)	373,745	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		520,277	538,380	1,058,657	1,177,959
		<hr/>	<hr/>	<hr/>	<hr/>

7 **Governance costs**
Governance costs comprised of auditors remuneration which amounted to an audit fee of £ 11,400 (2023: £9,600).

8	Employee costs and Trustees' remuneration	2024 £	2023 £
	Staff costs of the group were:-		
	Wages and salaries	645,313	725,781
	Social security costs	40,786	42,529
	Employers pension contributions	9,413	9,452
		<u>695,512</u>	<u>777,762</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:

	2024 Number	2024 FTE	2023 Number	2023 FTE
	<u>56</u>	<u>42</u>	<u>56</u>	<u>42</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 £6,975 (2023: £7,077). As at the balance sheet date the Charity owed the fund £21,039 (2023: £11,263).

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 (2023: Nil).
The total amount of employee benefits received by key management personnel was £140,991 (2023: £148,026). 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 2024 £
	Cost					
	As at 1 April 2023	3,217,578	-	176,836	64,544	3,458,958
	Additions	134,010	38,911	4,553	1,473	178,947
	Disposals	-	-	(392)	-	(392)
	As at 31 March 2024	<u>3,351,588</u>	<u>38,911</u>	<u>180,997</u>	<u>66,017</u>	<u>3,637,513</u>
	Depreciation					
	As at 1 April 2023	1,305,736	-	129,566	43,669	1,478,971
	Disposal	-	-	-	-	-
	Charge for the year	<u>138,014</u>	<u>7,782</u>	<u>7,715</u>	<u>11,124</u>	<u>164,635</u>
	As at 31 March 2023	<u>1,443,750</u>	<u>7,782</u>	<u>137,281</u>	<u>54,793</u>	<u>1,643,606</u>
	Net book value					
	As at 31 March 2024	<u>1,907,838</u>	<u>31,128</u>	<u>43,717</u>	<u>11,224</u>	<u>1,993,908</u>
	As at 31 March 2023	<u>1,911,842</u>	<u>-</u>	<u>47,270</u>	<u>20,875</u>	<u>1,979,987</u>

Tangible fixed assets - Group	Freehold building	Motor vehicles	Furniture fittings & equipment	Computer & office equipment	Total 2024
	£	£	£	£	£
Cost					
As at 1 April 2023	3,217,578	-	275,887	95,835	3,589,300
Additions	134,010	66,188	12,390	1,473	214,061
Disposals	-	-	(392)	-	(392)
As at 31 March 2024	3,351,588	66,188	287,885	97,308	3,802,969
Depreciation					
As at 1 April 2023	1,305,736	-	142,055	51,836	1,499,627
Disposal	-	-	-	-	-
Charge for the year	138,014	10,510	15,809	12,299	176,632
As at 31 March 2024	1,443,750	10,510	157,864	64,135	1,676,259
Net book values					
As at 31 March 2024	1,907,838	55,678	130,021	33,173	2,126,710
As at 31 March 2023	1,911,842	-	133,832	43,999	2,089,672

At 31 March 2024 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 2023	1,269	1,269
Additions	-	-
Disposals	-	-
As at 31 March 2024	1,269	1,269
Depreciation		
As at 1 April 2023	1,016	1,016
Disposal	-	-
Charge for the year	253	253
As at 31 March 2024	1,269	1,269
Net book Values		
As at 31 March 2024	-	-
As at 31 March 2023	253	253

13 Debtors	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	65,215	34,991	59,400	29,424
Amount owed by group undertakings	-	-	-	32,218
Sundry debtors	1,000	15,403	-	12,000
Prepayments	11,125	8,362	11,125	8,362
	77,340	58,756	70,525	82,004

14 Creditors: amounts falling due within one year	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Bank loans and overdrafts	19,090	26,471	15,905	23,831
Trade creditors	55,394	94,846	40,948	68,760
Other creditors	76,404	3,547	65,199	2,692
Taxation and social security	84,850	34,903	12,000	6,976
Amount owed by group undertakings	-	-	57,606	-
Hire Purchase <1 year	14,320	-	8,430	-
Accruals and deferred income	16,284	32,372	14,134	30,222
	266,341	192,139	214,222	132,481

14a Deferred Income				
The deferrend income in accruals and deferred income relates to advanced booking sales for an event which has not yet taken place.	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Balance as at 1 April 2023	22,021	20,141	22,021	20,141
Amount released to income earned from charitable activities	(22,021)	(20,141)	(22,021)	(20,141)
Amount deferred in the year	4,433	22,021	4,433	22,021
Balance as at 31 March 2024	4,433	22,021	4,433	22,021

15 Creditors: amounts falling due after more than one year				
	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Loans	585,118	478,538	551,738	452,486
	585,118	478,538	551,738	452,486
Included within the above are amounts falling due as follows:				
<i>Between one and five years</i>				
Loan due within 1 - 2 years	16,814	26,471	14,014	23,831
Loan due within 2 - 5 years	85,584	86,432	82,316	74,506
Hire Purchase <1 year	14,320	-	8,430	-
Hire Purchase >1 year	41,555	-	23,885	-
	158,273	112,903	128,645	98,337
Time to pay	153,251	144,069	140,809	129,244
Repayable trustee assistance	20,000	-	20,000	-
Loan due over more than 5 years	284,728	248,037	284,728	248,736
Creditors includes amount not wholly repayable within 5 years as follows:				
Repayable by instalments	284,728	248,037	284,728	248,736

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 31 March 2024 is £57,429 The Subsidiary All the Extras is in receipt of a loan of £6,066 as at 31 March 2024 (2023: £8,867).

16 Analysis of net assets between funds				
	General Funds		Restricted funds	Total
	Undesignated	Designated		2024
	£	£	£	£
Tangible fixed assets	294,186	-	1,832,525	2,126,710
Current assets	-	-	110,530	110,530
Current liabilities	-	-	(266,341)	(266,341)
Long term liabilities	(247,251)	-	(337,867)	(585,118)
Deferred taxation	(22,432)	-	-	(22,432)
Net assets as at 31 March 2024	24,503	-	1,338,847	1,363,350
Analysis of net assets between funds prior year				
	General Funds		Restricted funds	Total
	Undesignated	Designated		2023
	£	£	£	£
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	57,479	-	1,491,700	1,549,178

17	Statement of funds	Balance at 01 04 23 £	Incoming resources £	Expenses £	Transfers £	Balance at 31 03 24 £
	Unrestricted funds					
	Undesignated general fund	57,497	-	32,994	-	24,503
	m HAF SHC	-	-	-	-	-
	h Imago	-	-	-	-	-
	s Charities trust	-	-	-	-	-
	v Cur Enfinium	-	-	-	-	-
	ae Faversham Lottery	-	-	-	-	-
		<u>57,497</u>	<u>-</u>	<u>32,994</u>	<u>-</u>	<u>24,503</u>
	Restricted funds					
	<i>Building improvement and Association development fund</i>	1,483,863	-	164,655	-	1,319,208
	<i>Aylesham Grant</i>	-	-	-	-	-
	<i>Other grants</i>					
	a Swale Borough Council	-	23,319	23,319	-	-
	b Faversham Town Council	-	7,887	7,887	-	0
	c AWLC youth work	-	-	-	-	-
	d Dep of Education	-	-	-	-	-
	e KCC	-	3,170	3,170	-	-
	f Children in need	2,000	10,000	5,000	-	7,000
	g Co-op youth activites	-	1,610	1,610	-	0
	Imago	(4,663)	55,944	55,944	-	(4,663)
	i Hubub	-	15,000	15,000	-	-
	j Neighbourly for sainsburys	-	5,500	5,500	-	-
	k Mayor of faversham	-	-	-	-	-
	l Lottery SHC	-	104,293	92,968	-	11,325
	HAF SHC	1,500	59,168	54,721	-	5,948
	n Kent Community Foundation	-	9,500	9,500	-	-
	o Reconnect	-	-	-	-	-
	p Phippil Connie foundation	500	-	500	-	-
	q Valencia	-	76,658	76,658	-	-
	r Charities trust	-	1,000	1,000	-	-
	Faversham Lottery	-	390	362	-	28
	t Street Games UK	-	600	600	-	-
	u GWUK	-	-	-	-	-
	w KC Reconnect Leisure	-	-	-	-	-
	x KCC Talents & Interest	-	-	-	-	-
	y CCES Sector recovery	-	-	-	-	-
	z KCF Digital fund	-	-	-	-	-
	aa PTC	8,500	-	8,500	-	-
	ab Grant for Solar panels	-	-	-	-	-
	ac J&H	-	-	-	-	-
	af Pay it forward	-	-	-	-	-
	ag Other	-	11,507	11,507	-	-
	ah Department of Education	-	-	-	-	-
	ai Kickstarter Grants	-	-	-	-	-
	aa OGA33393	-	-	-	-	-
	ab N Rail	-	-	-	-	-
	ac Cost of living grant	-	-	-	-	-
	ae Headstart	-	-	-	-	-
	af B&Q	-	-	-	-	-
	ag National Rail	-	-	-	-	-
		<u>1,491,700</u>	<u>385,546</u>	<u>538,380</u>	<u>-</u>	<u>1,338,846</u>

17 continued

Statement of funds prior year	Balance at 01 04 22	Incoming resources	Expenses	Transfers	Balance at 31 03 23
Unrestricted funds	£	£	£	£	£
Undesignated general fund	122,719	-	(65,222)	-	57,497
Restricted funds					
Building improvement and Association development fund	1,631,992	-	148,129	-	1,483,863
Aylesham Grant	22,000	-	22,000	-	-
Other grants					
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	1,941	-	-
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	-	-
	1,699,444	326,138	533,882	-	1,491,701

18 **Capital commitments**

The charity has no capital commitments at 31 March 2024 (2023: Nil).

19 **Related Party**

During the year an employee (the daughter and step-daughter of Trustees) received a salary of £29,346 (2023: £27,888)

'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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