

ANNUAL REPORT 2024- 2025

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

100,000

KG of food
waste and
packaging
saved from
landfill

120+

families sup-
ported wiht
low cost or
free holiday
childcare

750+

Hours of youth
clubs over the
year

CONTENTS

Welcome	3
Trustees & Company Details	4
Trustees Report	6
Our Strategy	8
Introducing Invicta Bumble Bees	9
Our Community Offer	10
Our Team	12
Trading activities	12
CEO's remarks	12
Chairmans remarks	13
Trustees statements	14
Auditors Report	16
Financial statments	19

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

WELCOME

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

Over 2024 and into 2025 the charity has started to imbed its new strategy, developing new services inline with community needs and wishes, while also working tirelessly

to reduced its costs of operating in light of the growing pressures on finances. The charity has made good progress in both its impact and services, as well as its

900+

**DIRECT USERS OF SERVICES AT THE
CENTRE THIS YEAR**

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 2025

Trevor Abram - **Chair**

Gay Kay

Pamela Hoile - **Treasurer**

Margaret Abram

Joanne Wintle-Smith

Carole Jackson

Alison Reynolds

Robert Crayford

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 Audit Limited

Kent Community Training CIC
Company Number
10349844

Community Asset Management CIC
Company Number
11200774

4000+

WEEKLY FOOTFALL
FOR SERVICES AND
ACTIVITIES AT THE
CENTRE

94%

Of service users
say they feel
less isolated
since joining
activities

102

Inactive people
over 55 became
regularly active via
the centre

48

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 2025. 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.

80%

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.

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 £15,211 of income. No complaints have been received with regards to fundraising activities, and no external parties are used for fundraising.

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 continued to faced a number of challenges due in securing funding with government and LA funded services being reduced. The Senior Leaders and Board, continued to reduce costs of the operating the charity, allowing for the charity to increase its free reserves.

Remuneration Policy

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

OUR STRATEGY

This year the charity has been able to fully imbeed the new straegic plan and develop servcies to work towards these outcomes

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

- We want young people to have fun with us, make great memories, and grow through their experiences, while always feeling safe with us so they are able to come to us when they don't know what to do or how to get help.
- Supporting the whole family to ensure our young people get the best impact from our support
- Our environments and services should make young people feel able to push themselves to grow in to the best they can be.

IMPROVING WELLBEING THOUGH ACCESSIBLE LEISURE AND SOCIAL OPPORTUNITIES

- Our centre should be the heart of the community where everyone is able to access fitness and leisure activities even when on low incomes so everyone gets the welling benefits
- 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 is left to be lonely or feel isolated

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

- Our community should be more accepting and tolerant of their differences creating a happier and safer environment for all. We want everyone to have the tools available to support each other.
- 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 to give people supportive environments to develop and become work ready, and help those that need assistance gaining skills to find work to be able to access these in our centre
- We want to make sure those that are not accessing education are supported in doing so, by helping 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
- Our team should 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

INTRODUCING - INVICTA BUMBLE BEES CHILDREN THRIVE THROUGH NATURE

Invicta Bumble Bees is a new nature-based children's project by West Faversham Community Association, funded by the national lottery, created to support local families while helping children grow, learn and thrive through positive experiences outdoors.

The project offers school holiday clubs, after-school provision and community nature activities for children, with a strong focus on learning through play, exploration and hands-on experiences. Sessions are designed to help children build confidence, curiosity and resilience while developing a genuine connection with the natural world.

What Makes Invicta Bumble Bees Special

At the heart of the project is a belief that children learn best when they are active, engaged and having fun. Activities include:

- Gardening and growing vegetables
- Learning about insects, wildlife and the environment
- Small-animal care and responsibility
- Outdoor play, physical activity and teamwork
- Simple STEM learning through nature and exploration

All activities are age-appropriate, inclusive and designed to support children's social, emotional and physical development, particularly in the early years and primary age range.

Supporting Families Who Need It Most

Invicta Bumble Bees is targeted at families on low incomes and those who may otherwise struggle to access childcare or enrichment activities. Sessions are kept affordable, with pricing structured to reduce barriers and ensure children from all backgrounds can take part.

By offering reliable, nurturing provision during school holidays and after school, the project also supports working parents and carers, helping reduce stress while ensuring children are safe, active and engaged.



OUR COMMUNITY OFFER 2024-25

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.

74 HOURS

Per week of community services offered by our team each week in 2025

YOUTH ACTIVITIES PROVIDED FOR 280+ TEENS

1920

SOCIAL INTERACTION PROVIDED EACH MONTH TO ELDERLY PEOPLE USING THE CENTRE, HELPING TO REDUCE LONLINESS AND ISOLATION

WEST FAVERSHAM COMMUNITY CENTRE

AUTUMN / WINTER 2025

YOUTH & COMMUNITY TIMETABLE

COMMUNITY FRIDGE
OPEN DAILY WITH
SURPLUS TO
COLLECT FREE

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



FOR MORE
INFO ON
THESE
SESSIONS

Invicta
Community & Leisure Venues

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

Company Number: 07296070
Charity Number: 1139228

MON	TUES	WED	THURS	FRI	SAT
MESSY PLAY 10:00AM-11:30AM £6.50	LUNCH CLUB 12:00PM-2:00PM £2	PARENT & TODDLER CRAFT 9:30AM-11:00AM £2	MESSY PLAY 10:00AM-11:30AM £2	CHAIR BASED FITNESS 11:00AM-12:00PM £2	LGBTQIA+ BREAKFAST CLUB LAST SATURDAY OF THE MONTH 10:00AM
CHAIR BASED FITNESS 11:00AM-12:00PM £2	TODDLER SING & STORY TIME 12:30PM-2:00PM £2	COOKING WITH KIDS (BOOKING REQUIRED) 11:30PM-1:30PM £5	SEND SING & STORY TIME 12:30PM-2:00PM £2	GUEST SPEAKER & AFTERNOON TEA 2ND & 4TH FRIDAY OF THE MONTH £5 12:00PM-3:00PM	TEEN GYM £2 10:30AM-12:00PM
BOWLS £2.00 1:00PM-4:00PM	SUPPORTED GYM 1:30PM-2:30PM BOOKING REQUIRED £2	SENSORY ROOM SESSION (BOOKING REQUIRED) £5 13:00PM-2:30PM	BOWLS £2.00 1:00PM-4:00PM	CHAIR BASED FITNESS, CRAFT & LUNCH 1ST AND 3RD FRIDAY OF THE MONTH £5 11:00AM-3:30PM	
SUPPORTED GYM 1:30PM-2:30PM BOOKING REQUIRED £2	AFTERNOON BINGO £5 1:30PM-3:30PM	SUPPORTED GYM 1:30PM-2:30PM BOOKING REQUIRED £2	SUPPORTED GYM 1:30PM-2:30PM BOOKING REQUIRED £2	SENSORY ROOM SESSION (BOOKING REQUIRED) £5 12:30PM-2:30PM	
NEURODIVERSE YOUTH GROUP (10-18) 4:00PM-5:30PM £2	TABLE TENNIS 3:00PM-5:00PM £2	SEWING CLUB 11:00AM-1:00PM BY MOTHERS OF INVENTION £2	UKULELE GROUP 2:00PM-4:00PM £2	ARTS AND CRAFTS GROUP £2 1:00PM-3:00PM	
LITTLE SCIENTIST 4:00PM-5:30PM £2	COOKING WITH KIDS (BOOKING REQUIRED) 4:00PM-5:30PM £2	TEEN GYM £2 3:30PM-5:00PM	TEEN GYM £2 3:30PM-5:00PM	TABLE TENNIS £2 1:00PM-3:00PM	
TEEN GIRLS FITNESS CLASS 4:00PM-5:00PM £2	TEEN GYM £2 3:30PM-5:00PM	16-18'S GYM £2 5:00PM-6:00PM	YOUTH DINNER 5:00PM-6:00PM £2	YOUNG YOUTH CLUB (8-12YRS) 4:00PM-6:00PM £2	
16-18'S GYM £2 5:00PM-6:00PM	YOUTH DINNER 5:00PM-6:00PM £2	YOUTH CLUB INC FOOD 5:00PM-8:00PM £2	GIRLS ONLY TEEN GYM £2 5:00PM-6:00PM	YOUTH CLUB INC FOOD 6:30PM-10:00PM £2	
LGBTQIA+ YOUTH ACTION GROUP 5:30PM-7:00PM £2	GIRLS ONLY TEEN GYM £2 5:00PM-6:00PM		TABLE TENNIS £2 7:00PM-8:30PM		
YOUTH DINNER 5:00PM-6:00PM £2					

OVER 55'S
WELLBEING DAY'S
£5 INC LUNCH
2nd Wednesday
of the month
10am - 4pm

BIG BINGO NIGHT
2 ROUNDS
FOUR GAME &
MINI GAMES
BAR OPEN
(1ST FRIDAY OF
THE MONTH)
6:30PM-10:00PM

TEA DANCE
£5
1ST WEDNESDAY
OF
EVERY MONTH
1:00PM-4:00PM

PROUDLY SUPPORTED BY:



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

93

older people use
our services in an
average week

1980

Attended our com-
munity celebration
events including
PRIDE

600+

Hours of work
experience provided

8

Volunteer lead
social activities a
week

800+

Fitness sessions
per week via gym
use and classes

93%

of young people us-
ing our services say
they would come to
the centre for help in
crisis

94%

of young people using our
services say there is an
adult at the centre they
would come to for help.

4 trips for children and young
people provided free of charge to
help build cultural capital and life
experainces



CARBON NEGATIVE

Our centre uses a range of initiatives to reduce our carbon footprint, these combined with the environmental impact of service such as the community firdge, mean the community centre, has a negative carbon impact.

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 32 staff to deliver its strategic aims, with 80% 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 55% of staff offered additional training and 29% on our leadership development program.

In the year the gender pay gap was below 1% with less the £0.15 difference in average pay, which was higher for females. Our team was 62% female, ranging from 16-70 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 ceased operations at Aylesham Welfare Leisure Centre.

Trading

The charity continues to operate All The Extras Limited as a trading subsidiary of the charity, during the year the trading subsidiary made losses, and the board of the trading company restruted its operations, and have returned to profitable operations. The trading company has assisted the charity in the delivery of its aims, in particular around employability and providing social oportunities.

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

The past year has been one of consolidation, progress, and renewed focus for West Faversham Community Association. Following the adoption of our new organisational strategy, our staff team has worked exceptionally hard to deliver high-quality services that respond to the real needs of our community. Their commitment, creativity, and resilience have been central to ensuring that our activities continue to be welcoming, inclusive, and impactful for local residents.

We are particularly excited as we look ahead to the launch of the Invicta Bumble Bees project in the coming year. This initiative represents a significant step forward in our mission to support children and families, combining learning, play, and connection with the natural environment. The project reflects our strategic priority to invest in early intervention and preventative services, and we are confident it will make a meaningful difference to the lives of those who take part.

Like many charities, West Faversham Community Association continues to operate in a challenging financial

environment, with rising costs and ongoing pressures on funding. However, thanks to the careful planning and decisive actions taken over the last year, we are now in a stronger and more stable position than previously. While challenges remain, we face the future with cautious optimism, supported by a clear strategy, a dedicated staff team, and the continued support of our trustees, partners, and community.

I would like to thank everyone who has contributed to our work over the past year. Together, we are building a resilient organisation that is well placed to continue serving West Faversham and the surrounding community for years to come.

Chairman's Remarks

I am extremely satisfied to report that the measures designed by the senior Leadership team (SLT) and subsequently approved by the Board of Trustees, have had the desired effect in reducing expenditure and increasing revenue this year. I therefore wish to compliment the SLT and the way they have been supported in this by the entire staff during their implementation.

Due to the dedication and hard work by those involved in preparing grant applications, we have been able once again to implement several new activities which meet our core values in enhancing the lives of people of all ages. (For detail of these please refer to the relevant part of this document).

Once again I would like to thank the many organisations that have responded positively to our requests for financial support, without whom we would be extremely hard pushed to provide the many free/low cost events staged throughout the year from the small profits generated from our hirers, as we try to keep these prices as affordable as possible.

I would just like to include mention of some of the facilities we have enhanced or introduced during this year with special interest to the younger generation.

The Youth Clubs, held five nights each week, now have a dedicated area with varied activities available and these are constantly being added to as funds permit. Each day, after school finishes, we run a 'cook and eat' programme whereby school age children come in, learn how to prepare and cook and eat nourishing, tasty meals. There is also a 'Gold Card' award scheme for outstanding behaviours with away day trips to theme parks, theatres and the like.

The introduction of the three level Soft Play area into what was previously a very under used performance stage, has been very well supported. As an addition we redesigned the area where there were underused changing rooms and this has now provided a drop in cafe.

With a perceived need for something to accommodate children with severe special needs, there is now a sensory room with many features to stimulate their senses.

There still a number of new innovations in the pipeline for which funding has been secured, so please follow us on social media to keep informed.

Going Concern

Following very challenging times 2023 & 2024 the plans put in place by the board and senior leadership team have made significant improvements to the charities operating profits and cash flows.

Operating costs of the charity are now inline with the revenue and funding generated, with services being scaled back to reflect the growing costs and reduced funding available across the charity sector. This means the charity is better able to manage its cash flow, which still experiences significant pressure at times of the year due to debt commitments from covid that the charity is still repaying and will be long into the future.

The board have worked very closely, over the last 12 months, with the senior leaders to robustly review finances and ensure the plan to improve the charities financial position continues to succeed.

On the basis of the improvements made in the previous year, and the impact of this seen in the current year, combined with the ongoing management of finances 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.

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 January 28th 2026 and signed on their behalf by:

Trevor Abram - Chair

28/1/26



FINANCIAL REPORTS 2024-2025

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 2025 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 Audit Limited
Chartered accountants & statutory auditor

ANNUAL ACCOUNTS 2024-5

SOFA

BALANCE SHEET

NOTES TO ACCOUNTS

GROUP STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	General Fund Undesignated	Fund Designated	Restricted Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
Income from:						
Donations and legacies:						
Fundraising		15,211	-	-	15,211	12,502
Grant income and donations	3	65,105	-	258,872	323,977	385,545
Charitable Activities:						
Hiring fees		169,557	-	-	169,557	222,287
Membership fees		215	-	-	215	221
Classes and Club fees		254,466	-	-	254,466	211,249
Other trading activities:						
Trading subsidiaries with third parties	4	299,679	-	-	299,679	331,624
Investment	5	187	-	-	187	-
Other:						
Other income		6,976	-	-	6,976	13,895
Total income		811,395	-	258,872	1,070,267	1,177,323
Expenditure on:						
Raising funds		180	-	-	180	-
Charitable activities:						
Cost of running the Centre	6	513,172	-	501,814	1,014,986	1,058,657
Trading subsidiaries with third parties	4	295,359	-	-	295,359	304,495
Total expenditure		808,711	-	501,814	1,310,525	1,363,152
Net income/expenditure		2,685	-	(242,942)	(240,257)	(185,828)
Transfers between funds	17	-	-	-	-	-
Net movement in funds		2,685	-	(242,942)	(240,257)	(185,828)
Reconciliation of funds						
Total funds brought forward		24,503	-	1,338,847	1,363,350	1,549,178
Total funds carried forward		27,188	-	1,095,905	1,123,093	1,363,350

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 2025

	Notes	Group		Charity	
		2025	2024	2025	2024
		£	£	£	£
Fixed assets					
Tangible assets	12	1,963,633	2,126,710	1,847,716	1,993,908
Intangible assets	12a	-	-	-	-
Investments				1	1
<i>Total fixed assets</i>		<u>1,963,633</u>	<u>2,126,710</u>	<u>1,847,717</u>	<u>1,993,909</u>
Current assets					
Stock		21,476	33,190	18,720	17,690
Debtors (amounts falling due within one year)	13	81,162	77,340	76,673	70,525
Cash at bank and in hand		29,701	-	19,111	-
<i>Total current assets</i>		<u>132,340</u>	<u>110,530</u>	<u>114,505</u>	<u>88,215</u>
Liabilities					
Amounts falling due within one year	14	<u>147,927</u>	<u>266,340</u>	<u>168,448</u>	<u>214,222</u>
<i>Net Current assets</i>		(15,588)	(155,810)	(53,943)	(126,007)
Total assets less current liabilities		<u>1,948,046</u>	<u>1,970,900</u>	<u>1,793,774</u>	<u>1,867,902</u>
Creditors: amounts falling due after more than one year	15	824,954	585,118	674,275	551,738
Deferred tax		-	22,432	-	-
Total net assets		<u>1,123,092</u>	<u>1,363,350</u>	<u>1,119,499</u>	<u>1,316,164</u>
The funds of the Charity					
Restricted funds	17	1,095,904	1,338,847	1,095,904	1,338,847
Unrestricted funds					
General fund - designated					
- undesignated		<u>27,188</u>	<u>24,503</u>	<u>23,595</u>	<u>(22,683)</u>
Total Charity Funds		<u>1,123,092</u>	<u>1,363,350</u>	<u>1,119,499</u>	<u>1,316,164</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 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 2025 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.

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 21/1/26. and signed on their behalf.



Trevor Abram - Chair
Company registration number - 07296070

1 Accounting policies

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

a) General information and basis of Preparation

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

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

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

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

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

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

c) Income

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

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

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

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

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

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

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

Fundraising income is recognised when the income is receivable.

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

d) Expenditure

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

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

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

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

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

e) Company Status

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

f) **Tangible fixed assets and depreciation**

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

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

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

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

g) **Intangible asset amortisation**

Intangible assets are amortised over their useful life as follows

Computer software	20% straight line
-------------------	-------------------

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 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
	Grants	62,944	258,872	321,816	385,545
	Donations	2,161	-	2,161	1,874
		65,105	258,872	323,977	387,419
	Grants				
	Local authorities				
	Job Retention scheme			-	-
	Swale Borough Council		30,591	30,591	23,319
	Heme Council			-	-
	Kent County Council		5,786	5,786	3,170
	Faversham Town Council		4,000	4,000	7,887
	Dover DC			-	-
	Charities		112,265	112,265	104,293
	National lottery			-	-
	Power to change			-	-
	HAF		49,165	49,165	59,168
	J&H Trust			-	-
	Reconnect			-	-
	Garfield Weston		20,000	20,000	10,000
	Co-op Youth		500	500	1,610
	Arnold Clarke		1,000	1,000	-
	Queensborough fisheries		1,800	1,800	-
	Kent Community Foundation			-	9,500
	Imago	62,944.00		62,944	55,944
	Headstart			-	-
	PhilipConnie			-	-
	Charities Trust			-	1,000
	Neighbourly sainsburys			-	5,500
	Pay it forward			-	-
	Mayor of Faversham			-	-
	John Swire			-	-
	SJP			-	-
	APR Fundays			-	-
	Apprentishp Grant			-	-
	KCF Grant		7,500	7,500	-
	CCES Sector recovery			-	-
	PCC for kent		500	500	-
	HubHun		17,400	17,400	15,000
	Street Games Uk			-	600
	GWUK Groundwork		1,800	1,800	-
	Cinema project			-	-
	Clothworkers		6,200	6,200	-
	Valencia			-	-
	Faversham Lottery		365	365	76,658
	Health Intellegence			-	390
	Others			-	-
	Aylesham Welfare leisure Centre			-	-
	Means to Gains Meaningful Employment			-	-
	B&Q	-		-	-
	Asda	-		-	-
	Co-op Youth	-		-	-
	M&S	-		-	-
	National Rail	-		-	-
	Other	-		-	11,507
		62,944	258,872	321,816	385,546

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 2025 are summarised below:

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

	2025 £	2024 £
Turnover	298,647	331,624
Direct costs	(307,815)	(233,144)
	(9,168)	98,480
Management charges to/ from parent company	(48,000)	-
Administrative expenses	(57,168)	(56,558)
		41,922
Gift Aided to the Charity		-
Other operating income	-	-
Operating Profit	(57,168)	41,922
Interest receivable		-
Interest payable		(2,145)
Tax		(12,649)
Retained profit/loss in subsidiary	(57,168)	27,128
The aggregate of assets, liabilities and funds was:		
	2025 £	2024 £
Assets	149,665	212,723
Liabilities	(158,833)	(165,536)
Net assets	(9,168)	47,187
Represented by:		
Ordinary shares of £1 each	1	1
Profit and Loss account	(9,169)	47,186
Total funds	(9,168)	47,187

The Charity is the sole member of Kent Community Training C.I.C. (formerly The Café at West Faversham Community Centre Limited), a company limited by guarantee. The Company is dormant for the year ended 30 March 2025 (dormant, in the year ended 31 March 2024). The Charity holds 100% of the share capital of Community Asset Management CIC. The Company is dormant for the year ended 31 March 2025 (dormant, in the year ended 31 March 2024).

5 Investment income

General Fund 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
-	-	-	-

6	Costs of running the Community Centre	General	Restricted	Total	Total
	Analysis of resources expended	Fund	Funds	Funds	Funds
		2025	2025	2025	2024
		£	£	£	£
	Activities undertaken directly				
	Gross wages	510,632	-	510,632	607,887
	Direct cost of Gym, classes, holiday scheme and jobs hub	6,932	-	6,932	1,565
	Purchase of decorations and hirings inc fundraising	23,019	-	23,019	23,596
	Community Activity Equipment and Licenses	34,190	-	34,190	16,354
	Youth trips	4,626	-	4,626	-
	Purchase of food and Drink	41,831	-	41,831	22,820
		<hr/>	<hr/>	<hr/>	<hr/>
		621,231	-	621,231	672,222
		<hr/>	<hr/>	<hr/>	<hr/>
	<i>Repairs, maintenance and improvements:</i>				
	Sundry repairs	5,559	-	5,559	3,407
	Equipment services maintenance	7,442	-	7,442	10,005
	Purchase of small items of equipment and fixtures	677	-	677	0
	Garden and Pitch Maintenance	10,702	-	10,702	2,860
	Depreciation	-	178,546	178,546	9,689
		<hr/>	<hr/>	<hr/>	<hr/>
		24,379	178,546	202,925	164,635
		<hr/>	<hr/>	<hr/>	<hr/>
	Support costs				
	<i>Overheads:</i>				
	Insurance	14,791	-	14,791	12,122
	Water and sewage rates	19,347	-	19,347	5,337
	Electricity and Gas	24,835	-	24,835	39,073
	Waste disposal	-	-	-	12,514
	TV licence and performing rights	400	-	400	3,274
	Telephone	26,520	-	26,520	25,791
	Cleaning materials	11,368	-	11,368	(3,663)
	Staff and volunteer training and travel	6,263	-	6,263	10,435
	Advertising	1,443	-	1,443	2,342
	Stationery and postage	6,788	-	6,788	9,483
	Employment HR and Consultancy	5,062	-	5,062	-
	Sundry expenses	10,159	-	10,159	2,689
	Interest	15,414	-	15,414	30,308
		<hr/>	<hr/>	<hr/>	<hr/>
		142,390	-	142,390	149,705
		<hr/>	<hr/>	<hr/>	<hr/>
	Support costs	General	Restricted	Total	Total
		Fund	Funds	Funds	Funds
		2025	2025	2025	2024
		£	£	£	£
	Accountancy and independent examination	11,400	-	11,400	14,446
	Photocopier charges	-	-	-	-
	Subscriptions	(98)	-	(98)	-
	Local authority licences	-	-	-	-
	PC Support and onsite	15,774	-	15,774	24,521
	Legal fees	15,209	-	15,209	1,930
	Profit or Loss on disposal of asset	-	-	-	-
	Bank and credit charges	6,154	-	6,154	5,238
		<hr/>	<hr/>	<hr/>	<hr/>
		48,439	-	48,439	46,135
		<hr/>	<hr/>	<hr/>	<hr/>
	Total cost of running the Centre	836,440	178,546	1,014,986	1,058,657
	Reallocation to restricted funds	(323,268)	323,268	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
		513,172	501,814	1,014,986	1,058,657
		<hr/>	<hr/>	<hr/>	<hr/>

7 **Governance costs**
Governance costs comprised of auditors remuneration which amounted to an audit fee of £ 11,400 (2024 £11,400). During the year, the company's auditor changed from Burgess Hodgson LLP to Burgess Hodgson Audit Limited following a change in legal structure of the audit firm. The responsible individual remains the same

8 Employee costs and Trustees' remuneration	2025 £	2024 £
Staff costs of the group were:-		
Wages and salaries	601,218	645,313
Social security costs	35,433	40,786
Employers pension contributions	7,545	9,413
	644,196	695,512

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:

	2025 Number	2025 FTE	2024 Number	2024 FTE
	40	40	42	42

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 £6.064 (2024: £6.975). As at the balance sheet date the Charity owed the fund £37.212 (2024: £21.039).

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 (2024: Nil).
The total amount of employee benefits received by key management personnel was £131,637 (2024 £140,991). 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 2025
	£	£	£	£	£
Cost					
As at 1 April 2024	3,351,588	38,911	180,997	66,017	3,637,513
Additions	21,269	-	12,171	324	33,764
Disposals	- 1,409	-	-	-	(1,409)
As at 31 March 2025	3,371,448	38,911	193,168	66,341	3,669,868
Depreciation					
As at 1 April 2024	1,443,750	7,782	137,281	54,793	1,643,606
Disposal			-		-
Charge for the year	150,912.67	9,728	12,656	5,250	178,546
As at 31 March 2025	1,594,663	17,510	149,937	60,043	1,822,152
Net book value					
As at 31 March 2025	1,776,785	21,401	43,231	6,298	1,847,716
As at 31 March 2024	1,907,838	31,128	43,717	11,224	1,993,908
Tangible fixed assets - Group	Freehold building	Motor vehicles	Furniture fittings & equipment	Computer & office equipment	Total 2025
	£	£	£	£	£
Cost					
As at 1 April 2024	3,351,588	66,188	287,885	97,308	3,802,969
Additions	21,269		20,481	1,032	42,782
Disposals	- 1,409	-	(7,577)	-	(1,409)
As at 31 March 2025	3,371,448	66,188	300,789	98,340	3,844,342
Depreciation					
As at 1 April 2024	1,443,750	10,510	157,864	64,135	1,676,259
Disposal			- 3,027		(3,027)
Charge for the year	150,913	16,547	23,990	8,450	199,900
As at 31 March 2025	1,594,663	27,057	178,827	72,585	1,873,132
Net book values					
As at 31 March 2025	1,776,785	39,131	121,962	25,755	1,963,633
As at 31 March 2024	1,907,838	55,678	130,021	33,173	2,126,710

At 31 March 2025 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 2024	1,269	1,269
Additions	-	-
Disposals	-	-
As at 31 March 2025	1,269	1,269
Depreciation		
As at 1 April 2024	1,269	1,269
Disposal	-	-
Charge for the year	-	-
As at 31 March 2025	1,269	1,269
Net book Values		
As at 31 March 2025	-	-
As at 31 March 2024	-	-

13 Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	51,924	65,215	48,435	59,400
Amount owed by group undertakings	-	-	-	-
Sundry debtors	13,712	1,000	12,712	-
Prepayments	15,526	11,125	15,526	11,125
	81,162	77,340	76,673	70,525

14 Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Loans	20,116	19,090	17,316	15,905
Trade creditors	63,201	55,394	52,917	40,948
Other creditors	14,670	76,404	8,402	65,199
Taxation and social security	20,970	84,850	20,000	12,000
Amount owed by group undertakings	-	-	48,883	57,606
Hire Purchase <1 year	14,320	14,320	8,430	8,430
Accruals and deferred income	14,650	16,284	12,500	14,134
	147,927	266,342	168,448	214,222

14a Deferred Income

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

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Balance as at 1 April 2024	4,433	22,021	4,433	22,021
Amount released to income earned from charitable activities	-	4,433	-	4,433
Amount deferred in the year	6,189	4,433	6,189	4,433
	6,189	4,433	6,189	4,433

Balance as at 31 March 2025

15 Creditors: amounts falling due after more than one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Creditors	824,954	585,118	674,275	551,738
	824,954	585,118	674,275	551,738
Included within the above are amounts falling due as follows:				
Between one and five years				
Loan due within 1 - 2 years	19,178	16,814	18,568	14,014
Loan due within 2 - 5 years	64,152	85,584	64,152	82,316
Hire Purchase >1 year	24,762	41,555.00	15,455	2,388.00
	108,092	143,953	98,175	96,330
Time to pay	290,093	153,251.00	245,098	140,809.00
VAT Creditor	95,767			
Repayable trustee assistance	54,000	20,000.00	54,000	20,000.00
	277,002	284,725	277,002	284,728
Loan due over more than 5 years	277,002	284,725	277,002	284,728
Creditors includes amount not wholly repayable within 5 years as follows:				
Repayable by instalments	277,002	284,725	277,002	284,728

16 Analysis of net assets between funds

	General Funds	Designated	Restricted funds	Total
	Undesignated			2025
	£	£	£	£
Tangible fixed assets	186,848	-	1,776,785	1,963,633
Current assets	-	-	132,340	132,340
Current liabilities	0	-	(147,927)	(147,927)
Long term liabilities	-	-	(665,294)	(824,954)
Deferred taxation	0	-	0	0
Net assets as at 31 March 2025	27,188	-	1,095,904	1,123,092

Analysis of net assets between funds prior year

	General Funds	Designated	Restricted funds	Total
	Undesignated			2024
	£	£	£	£
Tangible fixed assets	294,186	-	1,832,525	2,126,711
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

17 Statement of funds

	Balance at 01 04 24 £	Incoming resources £	Expenses £	Transfers £	Balance at 31 03 25 £
Unrestricted funds					
Undesignated general fund	24,503	811,395	808,710	-	27,188
m HAF SHC				-	-
h Imago					-
s Charities trust	-				-
v Cur Enfinium	-				-
ae Faversham Lottery	-				-
	<u>24,503</u>	<u>811,395</u>	<u>808,710</u>	<u>-</u>	<u>27,188</u>
Restricted funds					-
<i>Building improvement and Association development fund</i>	1,319,208		178,546	44,758	1,095,904
<i>Aylesham Grant</i>					-
<i>Other grants</i>					-
a Swale Borough Council	-	30,591	30,591		-
b Faversham Town Council	-	4,000	4,000		-
c AWLC youth work	-				-
d Dep of Education	-				-
e KCC	-	5,786	5,786		-
f Children in need	7,000		7,000		-
g Co-op youth activities	-	500	500		-
Imago	- 4,663		- 4,663		-
i Hubub	-	17,400	17,400		-
j Clothworkers	-	6,200	6,200		-
k PCC for kent	-	500	500		-
l Lottery SHC	-	112,265	112,265		-
HAF SHC	11,325	49,165	60,490		-
n Kent Community Foundation	5,948	7,500	13,448		-
o Garfield Weston	-	20,000	20,000		-
p Arnold Clarke	-	1,000	1,000		-
q Queensborough fisheries	-	1,800	1,800		-
r Charities trust	-				-
Faversham Lottery	28	365	393		-
t Street Games UK	-		-		-
u GWUK	-	1,800	1,800	-	-
w KC Reconnect Leisure	-			-	-
x KCC Talents & Interest	-			-	-
y CCES Sector recovery	-			-	-
z KCF Digital fund	-			-	-
aa PTC	-			-	-
ab Grant for Solar panels	-			-	-
ac J&H	-			-	-
af Pay it forward	-			-	-
ag Other	-			-	-
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>1,338,846</u>	<u>1,070,267</u>	<u>1,265,766</u>	<u>44,758</u>	<u>1,095,904</u>

	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					-
Building improvement and Association development fund	1483843		164634.89		1319208.11
<i>Aylesham Grant</i>					-
Other grants					-
a <i>Swale Borough Council</i>	-	23,319	23,319		-
b Faversham Town Council	-	7,887	7,887		-
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>1,491,680</u>	<u>385,546</u>	<u>543,356</u>		<u>1,338,846</u>

18 Capital commitments

The charity has no capital commitments at 31 March 2025 (2024: Nil).

19 Related Party

During the year an employee (the daughter and step-daughter of Trustees) received a salary of £34,541 (2024: £29,349)

'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

"Children's happiness, well-being and safety are at the heart of the holiday club. Leaders are passionate to create an environment where children feel welcome and can relax, supported by an experienced team. Staff work hard to get to know each child and their families well. This helps them to meet individual needs and make sure that children feel valued. Relationships between staff and children are very positive."

Ofsted April 2025

WFCA, Bysingwood Road, Faversham,
ME137RH

Phone: 01795 537321
Email: info@westfavershamca.org



westfavershamca.org

Hernecentre.org

alyeshamWLC.org