

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022
FOR
DOVER SMART PROJECT

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

DOVER SMART PROJECT

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DOVER SMART PROJECT

REPORT OF THE TRUSTEES FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the period 24 September 2021 to 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To advance education in the arts for the public benefit. Particularly but not exclusively by the provision of art workshops, and exhibitions of the work that is produced. Dover smART Project was founded in 2013 to provide opportunities for disadvantaged children in Dover to take part in a wide range of creative activities and experiences to boost their confidence, enhance their wellbeing, raise their aspirations and widen their outlook on the world. The charity soon evolved and began similar work with other groups, older members of the community and hospice patients, using art and creativity to support their various needs.

Public benefit

The trustees confirm that they have complied with the duties in Section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit. We have referred to the guidance in the Charity Commission general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that they have set.

Post pandemic we have now reactivated all of our community projects, running weekly groups for older people and young carers.

We have continued to support local schools and other community groups in local initiatives.

We continue with our remote support programme, Creative Care Packages, which are distributed monthly to over 170 young carers.

Working in partnership with Dover District Council we also distributed 200 "Welcome" boxes for Ukrainian children settling in the Dover district.

The number of beneficiaries continues to grow on a weekly basis.

Volunteers

We have 17 volunteers who help run groups, assist with community projects and help with background roles within the charity.

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ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity engaged with over 4000 people during 2021/22, through community events, schools engagement and running regular support groups.

Recognition:

We featured on the main Children in Need programme on BBC1 in November 2021 for our work with young carers.

A piece of work "Vera" created by our young carers was selected to be part of a larger community exhibition, displayed at The Turner Contemporary.

We won the Kent Volunteering Awards in December 2021.

We are now recognised as a Living Wage Employer.

We became members of the Thanet & East Chamber of Commerce.

One of our Trustees, Jill Sarjeant, has been nominated for Trustee of the Year for the Kent Charity Awards.

Young Carers:

This project has grown again in the past 12 months and continues to be funded by Children in Need under both grant programmes (main grants, in addition we received 3 years of funding for additional staff members under their small grants programme).

We currently have 172 young carers registered, ranging from the ages of 5 to 18. Weekly groups continue where our trained staff enrich the lives of these children with creative and wellbeing activities. The groups provide much needed opportunities for the children to just be children and to find friendship in others who are experiencing the same challenges.

The ART of Age:

We now have over 32 participants enjoying our weekly inter-generational community group that focuses on reducing loneliness and isolation for those over 65 and those living with dementia. We meet every Tuesday, in a relaxed atmosphere, where people can drop in and have a cup of tea and take part in a creative activity. There is a genuine sense of wellbeing both from participants and carers.

Smart Bus - Route to Happiness:

A 3 year community engagement project, funded by The National Lottery Reaching Communities Fund, working with 6 local communities to design and create artworks that will improve public spaces that are often neglected and affected by antisocial behaviour. The pandemic did delay the start of our work in the community for this project but over the last 12 months we have created a mural at Dover Priory Train Station. We are now working with a youth group in Buckland to develop their ideas.

Smart Voice:

Youth diversion project funded by Colyer Fergusson, using art to prevent young people aged 11-14 entering the criminal justice system or being groomed into gangs. This pilot project has engaged 20 young people in the last year and they have successfully built an art shelter in their school grounds, learning new skills and responsibilities.

Smart Knickers:

A movement to end period poverty in Dover. This project is going to have a relaunch in 2022/23. We have 27 community baskets where members of the public can help themselves to sanitary products. There are baskets in 4 primary schools, 5 secondary schools, 1 special school and 1 local college. We have distributed over 10,000 sanitary products and supported 2,500 women and girls.

Partnerships:

Valley Kids (Rhonda Valley) & Canterbury Christ Church University:

These relationships have matured over a period of 2 years. We are looking to do a joint initiative with our young people, looking at how our communities are similar and where we can improve. It is a good way to exchange ideas.

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REPORT OF THE TRUSTEES FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

The Turner (Margate):

They approached us and ran a small project with our older beneficiaries which was successful. Following that we are developing a longer term project with our young carers, which will leave a legacy in Dover. The Turner invited our young carers to visit in August and they got to see their artwork on display and took part in a workshop.

Mobile Youth Hub:

UK Youth Fund have supported us in procuring a new vehicle that is more suitable to our needs post pandemic. It will allow us to run workshops in the community remotely.

Smart Angels:

In response to the effect on our beneficiaries health and wellbeing we have introduced a new role to the charity. The Smart Angels work directly with our beneficiaries, offering 1:1 support and signposting to other agencies if needed.

FINANCIAL REVIEW

Reserves policy

We have a small charities financial controls policy written in March 2017.

We have been working to maintain the charity's stability in light of continued financial and social challenges. We continue to build our financial reserves with our intention being to ring fence 6 months operational costs.

Total reserves at the year end were £149,824 (2021 - £113,585) of which £61,521 (2021 - £26,896) were unrestricted and £88,303 (2021 - £86,689) were restricted. Of the unrestricted funds £32,508 (2021 - £7,240) had been designated for specific purposes.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document, structure and management

The charity is governed by the constitution adopted on 23 September 2013 and amended on 20 May 2014 and constituted by association. The trustees are responsible for the management and administration of the charity, supported primarily by the Chief Executives.

The trustees give their time freely and receive no remuneration or other financial benefits. Trustees are selected and appointed by the committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1157776

Principal address

Smart Gallery
3 Waterloo Crescent
DOVER
Kent
CT16 1LA

Trustees

A Hunter
D Burton (appointed 1.3.23)
B Carini (appointed 3.11.21)
D Marriot
J Sarjeant
D Smith
M Witts
T Henley
S Scholberg (resigned 5.1.23)
B Parsons (resigned 7.9.22)
J Godden (appointed 2.2.22) (resigned 7.12.22)

DOVER SMART PROJECT

REPORT OF THE TRUSTEES
FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

I D Pascall FCA

McCabe Ford Williams

Chartered Accountants

Charlton House

Dour Street

DOVER

Kent

CT16 1BL

Bankers

Barclays Bank Plc

1 Churchill Place

LEICESTER

Leicestershire

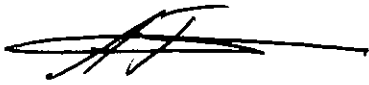
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Chief Executives

Dawn Maddison

Laura Graham

Approved by order of the board of trustees on 19/06/23 and signed on its behalf by:



.....
A Hunter - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DOVER SMART PROJECT

Independent examiner's report to the trustees of Dover smART Project

I report to the charity trustees on my examination of the accounts of Dover smART Project (the Trust) for the period 24 September 2021 to 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



I D Pascall FCA
The Institute of Chartered Accountants in England and Wales

McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

Date: 19 June 2023

DOVER SMART PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

				Period 24.9.21 to 31.12.22 Total funds £	Year Ended 23.9.21 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		49,084	221,912	270,996	138,268
Other income		7,871	940	8,811	14,290
Total		<u>56,955</u>	<u>222,852</u>	<u>279,807</u>	<u>152,558</u>
EXPENDITURE ON					
Charitable activities					
Art projects		31,353	212,215	243,568	112,159
NET INCOME		25,602	10,637	36,239	40,399
Transfers between funds	8	9,023	(9,023)	-	-
Net movement in funds		<u>34,625</u>	<u>1,614</u>	<u>36,239</u>	<u>40,399</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		26,896	86,689	113,585	73,186
TOTAL FUNDS CARRIED FORWARD		<u>61,521</u>	<u>88,303</u>	<u>149,824</u>	<u>113,585</u>

The notes form part of these financial statements

DOVER SMART PROJECT

BALANCE SHEET
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	5	-	40,812	40,812	10,727
CURRENT ASSETS					
Debtors	6	-	809	809	-
Cash at bank		63,201	47,152	110,353	103,748
		<u>63,201</u>	<u>47,961</u>	<u>111,162</u>	<u>103,748</u>
CREDITORS					
Amounts falling due within one year	7	(1,680)	(470)	(2,150)	(890)
NET CURRENT ASSETS		<u>61,521</u>	<u>47,491</u>	<u>109,012</u>	<u>102,858</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		61,521	88,303	149,824	113,585
NET ASSETS		<u>61,521</u>	<u>88,303</u>	<u>149,824</u>	<u>113,585</u>
FUNDS	8				
Unrestricted funds				61,521	26,896
Restricted funds				88,303	86,689
TOTAL FUNDS				<u>149,824</u>	<u>113,585</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19-6-23 and were signed on its behalf by:



A Hunter - Trustee

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

This is the first set of accounts prepared under the Charities SORP (FRS 102) having transitioned from the receipts and payments basis. The prior year figures have been adjusted to comply with the Charities SORP (FRS 102).

There are no material uncertainties that may cast doubt upon the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Gift aid is recognised in the financial statements when received.

Expenditure

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

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Hire purchase and leasing commitments

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

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2022 nor for the year ended 23 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2022 nor for the year ended 23 September 2021.

3. STAFF COSTS

The average monthly number of employees during the period was as follows:

	Period 24.9.21 to 31.12.22	Year Ended 23.9.21
Chief executives	2	2
Other	9	3
	<u>11</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,387	122,881	138,268
Other income	12,790	1,500	14,290
Total	<u>28,177</u>	<u>124,381</u>	<u>152,558</u>
EXPENDITURE ON			
Charitable activities			
Art projects	14,139	98,020	112,159
NET INCOME	14,038	26,361	40,399
Transfers between funds	(60)	60	-
Net movement in funds	13,978	26,421	40,399
RECONCILIATION OF FUNDS			
Total funds brought forward	12,918	60,268	73,186
TOTAL FUNDS CARRIED FORWARD	<u>26,896</u>	<u>86,689</u>	<u>113,585</u>

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

5. TANGIBLE FIXED ASSETS

	Motor vehicles £
COST	
At 24 September 2021	15,180
Additions	48,014
Disposals	(15,180)
	<u>48,014</u>
At 31 December 2022	
DEPRECIATION	
At 24 September 2021	4,453
Charge for year	7,202
Eliminated on disposal	(4,453)
	<u>7,202</u>
At 31 December 2022	
NET BOOK VALUE	
At 31 December 2022	<u>40,812</u>
At 23 September 2021	<u>10,727</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Sundry debtors	<u>809</u>	<u>-</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Sundry creditors and accruals	<u>2,150</u>	<u>890</u>

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

8. MOVEMENT IN FUNDS

	At 24.9.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	19,656	9,907	(550)	29,013
Young Carers	2,843	18,550	(1,427)	19,966
Vehicles	4,200	(4,840)	10,000	9,360
Women & girls	197	1,674	-	1,871
Fundraising	-	311	1,000	1,311
	<u>26,896</u>	<u>25,602</u>	<u>9,023</u>	<u>61,521</u>
Restricted funds				
smART Voice	10,044	(12,316)	2,272	-
Smart Angel	-	(4)	4	-
Smart Knickers	286	445	-	731
Art of Age	10,628	(2,406)	(284)	7,938
Employability	800	(1,232)	432	-
Sundry projects	2,125	(1,289)	(9)	827
Vehicles	11,016	39,796	(10,000)	40,812
Young carers	51,790	(12,357)	(1,438)	37,995
	<u>86,689</u>	<u>10,637</u>	<u>(9,023)</u>	<u>88,303</u>
TOTAL FUNDS	<u>113,585</u>	<u>36,239</u>	<u>-</u>	<u>149,824</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,964	(22,057)	9,907
Young Carers	20,841	(2,291)	18,550
Vehicles	1,750	(6,590)	(4,840)
Women & girls	1,889	(215)	1,674
Fundraising	511	(200)	311
	<u>56,955</u>	<u>(31,353)</u>	<u>25,602</u>
Restricted funds			
smART Voice	-	(12,316)	(12,316)
Smart Angel	16,814	(16,818)	(4)
Smart Knickers	1,000	(555)	445
Art of Age	13,730	(16,136)	(2,406)
Employability	-	(1,232)	(1,232)
Sundry projects	9,500	(10,789)	(1,289)
Vehicles	48,249	(8,453)	39,796
Young carers	133,559	(145,916)	(12,357)
	<u>222,852</u>	<u>(212,215)</u>	<u>10,637</u>
TOTAL FUNDS	<u>279,807</u>	<u>(243,568)</u>	<u>36,239</u>

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 24.9.20 £	Net movement in funds £	Transfers between funds £	At 23.9.21 £
Unrestricted funds				
General fund	8,998	15,718	(5,060)	19,656
Young Carers	2,320	523	-	2,843
Vehicles	1,600	(2,400)	5,000	4,200
Women & girls	-	197	-	197
	<u>12,918</u>	<u>14,038</u>	<u>(60)</u>	<u>26,896</u>
Restricted funds				
smART Voice	6,500	3,544	-	10,044
Smart Knickers	296	(10)	-	286
Art of Age	4,941	5,689	(2)	10,628
Employability	16,088	(15,351)	63	800
Fundraising	300	(300)	-	-
Sundry projects	8,533	(6,394)	(14)	2,125
Vehicles	14,726	(3,710)	-	11,016
Young carers	8,884	42,893	13	51,790
	<u>60,268</u>	<u>26,361</u>	<u>60</u>	<u>86,689</u>
TOTAL FUNDS	<u>73,186</u>	<u>40,399</u>	<u>-</u>	<u>113,585</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,962	(9,244)	15,718
Young Carers	3,015	(2,492)	523
Vehicles	-	(2,400)	(2,400)
Women & girls	200	(3)	197
	<u>28,177</u>	<u>(14,139)</u>	<u>14,038</u>
Restricted funds			
smART Voice	6,500	(2,956)	3,544
Smart Knickers	-	(10)	(10)
Art of Age	11,593	(5,904)	5,689
Employability	-	(15,351)	(15,351)
Fundraising	-	(300)	(300)
Sundry projects	9,296	(15,690)	(6,394)
Vehicles	-	(3,710)	(3,710)
Young carers	96,992	(54,099)	42,893
	<u>124,381</u>	<u>(98,020)</u>	<u>26,361</u>
TOTAL FUNDS	<u>152,558</u>	<u>(112,159)</u>	<u>40,399</u>

More information on the activities related to these funds can be seen in the Report of the Trustees.

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2022.

DOVER SMART PROJECT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 24 SEPTEMBER 2021 TO 31 DECEMBER 2022

	Period 24.9.21 to 31.12.22 £	Year Ended 23.9.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	46,303	11,557
Gift aid	3,281	3,831
Grants	221,412	122,880
	<u>270,996</u>	<u>138,268</u>
Other income		
Sale of historic asset	-	7,250
Other income	8,811	7,040
	<u>8,811</u>	<u>14,290</u>
Total incoming resources	279,807	152,558
EXPENDITURE		
Charitable activities		
Wages	144,403	63,859
Rent	2,250	2,280
Insurance	2,896	1,833
Light and heat	172	108
Telephone	1,071	719
Postage and stationery	2,446	1,388
Art and project expenses	62,906	30,222
Subscriptions	2,571	1,492
Motor expenses	8,571	3,867
Training	2,711	908
Bank charges	332	161
Motor vehicles depreciation	7,202	2,682
Loss on sale of tangible fixed assets	727	-
	<u>238,258</u>	<u>109,519</u>
Support costs		
Governance costs		
Accountancy and legal fees	3,630	1,900
Independent examiners fees	1,680	740
	<u>5,310</u>	<u>2,640</u>
Total resources expended	243,568	112,159
Net income	<u>36,239</u>	<u>40,399</u>

This page does not form part of the statutory financial statements