

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
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 YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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.

All our community projects continue to run on a weekly basis for older people and young carers.

We have continued to support local schools and other community groups in local initiatives including our Young Carers Awareness Campaign.

We continue with our remote support programme, Creative Care Packages, which are distributed on a regular basis to over 200 young carers.

Our community engagement levels have continued to grow post pandemic and we have been involved in a number of place making initiatives using street art.

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

We celebrated our 10 year anniversary in the Summer with two big events.

We have started the process of relocating the charity, as we have been given notice to leave our current premises, not through any fault of our own, the building is being sold by the landlord. We have found an alternative premises and are still in the process of negotiating the lease.

We had been in discussions with representatives of Dover District Council regarding the new creative centre and how Smart as a charity can support.

Volunteers

We have 15 volunteers who help run groups, assist with community projects and help with background roles within the charity.

With the recruitment of a new Human Resources Trustee we have had the opportunity to review our current policies, and also the job descriptions of Trustees and the charity CEOs.

We have started to put together an Involvement and Inclusion Strategy for our charity as a whole.

We continue to be a Living Wage employer.

DOVER SMART PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity engaged with nearly 6000 people during 2023, through community events, schools engagement and running regular support groups.

Recognition -

We celebrated the charity's 10th anniversary over the summer and held two large events for all our supporters and beneficiaries.

We also won a BBC Radio Kent Make a Difference Award for community charity of the year.

The local Chamber of Commerce chose Smart as their charity of the year and awarded us with a donation at their annual golf day at Royal St Georges.

We joined the Chartered Institute of Fundraising and are working towards a Charity Quality Mark.

Young Carers - we had to seek alternative funding for this project as Children in Need changed their priority areas and Dover was no longer one of those areas. We have been fortunate to find a local donor who donates £10k twice a year.

We currently have over 200 young carers registered, ranging from the ages of 5 to 18 attending. 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 40 participants enjoying our weekly intergenerational 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. This project continued in 2023, with more community artworks being created.

Smart Knickers - is a movement to end period poverty in Dover. This project was relaunched in 2023 and runs on a voluntary basis. We have 30 community donation and collection baskets where members of the public can help themselves to sanitary products. There are baskets in 6 primary schools, 8 secondary schools, 1 SEN school and 1 local college. We have distributed over 20,000 sanitary products and supported 4,000 women and girls.

Partnerships -

Dover Technical College - we have been building on this relationship and working on a partnership project with the art students to create a mentoring / work experience programme.

Local Schools - We have been working with all our local schools through Young Carers Awareness project, aiming for every school to become a Smart School that has provision to support young carers.

Southern Water - they donated £10k towards the above (Young Carers Awareness) project to allow us to launch it for businesses.

DOVER SMART PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Reserves policy

We have a small charities financial controls policy, reviewed in May 2023.

We continue to build our financial reserves and we have remained resilient throughout the cost of living crisis and continue to source funding successfully.

Total reserves at the year end were £131,292 (2022 - £149,824) of which £54,008 (2022 - £61,521) were unrestricted and £77,284 (2022 - £88,303) were restricted. Of the unrestricted funds £37,106 (2022 - £32,508) had been designated for specific purposes, as detailed in note 8 of the financial statements.

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
D Marriot
J Sarjeant
D Smith
M Witts
T Henley
S Scholberg (resigned 5.1.23)

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
LE87 2BB

DOVER SMART PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Chief Executives

Dawn Foulkes

Laura Graham

22/04/2024

Approved by order of the board of trustees on 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 year ended 31 December 2023.

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

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: 25 April 2024

DOVER SMART PROJECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

			Year Ended 31.12.23	Period 24.9.21 to 31.12.22
	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		64,589	83,971	148,560
Other income		3,772	2,924	6,696
Total		68,361	86,895	155,256
EXPENDITURE ON				
Charitable activities				
Art projects		72,170	101,618	173,788
NET INCOME/(EXPENDITURE)		(3,809)	(14,723)	(18,532)
Transfers between funds	8	(3,704)	3,704	-
Net movement in funds		(7,513)	(11,019)	(18,532)
RECONCILIATION OF FUNDS				
Total funds brought forward		61,521	88,303	149,824
TOTAL FUNDS CARRIED FORWARD		54,008	77,284	131,292

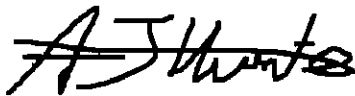
The notes form part of these financial statements

DOVER SMART PROJECT

BALANCE SHEET 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	5	1,638	32,650	34,288	40,812
CURRENT ASSETS					
Debtors	6	-	-	-	809
Cash at bank		55,396	48,122	103,518	110,353
		<u>55,396</u>	<u>48,122</u>	<u>103,518</u>	<u>111,162</u>
CREDITORS					
Amounts falling due within one year	7	(3,026)	(3,488)	(6,514)	(2,150)
NET CURRENT ASSETS		<u>52,370</u>	<u>44,634</u>	<u>97,004</u>	<u>109,012</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>54,008</u>	<u>77,284</u>	<u>131,292</u>	<u>149,824</u>
NET ASSETS		<u>54,008</u>	<u>77,284</u>	<u>131,292</u>	<u>149,824</u>
FUNDS	8				
Unrestricted funds				54,008	61,521
Restricted funds				<u>77,284</u>	<u>88,303</u>
TOTAL FUNDS				<u>131,292</u>	<u>149,824</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22/04/2024..... and were signed on its behalf by:



.....
A Hunter - Trustee

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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.

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.

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

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
Computer equipment	- 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 YEAR ENDED 31 DECEMBER 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the period ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the period ended 31 December 2022.

3. STAFF COSTS

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

	Year Ended 31.12.23	Period 24.9.21 to 31.12.22
Chief executives	2	2
Other	7	9
	<u>9</u>	<u>11</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	49,084	221,912	270,996
Other income	7,871	940	8,811
Total	<u>56,955</u>	<u>222,852</u>	<u>279,807</u>
EXPENDITURE ON			
Charitable activities			
Art projects	31,353	212,215	243,568
NET INCOME	25,602	10,637	36,239
Transfers between funds	9,023	(9,023)	-
Net movement in funds	<u>34,625</u>	<u>1,614</u>	<u>36,239</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	26,896	86,689	113,585
TOTAL FUNDS CARRIED FORWARD	<u>61,521</u>	<u>88,303</u>	<u>149,824</u>

DOVER SMART PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2023	48,014	-	48,014
Additions	-	2,048	2,048
	<hr/>	<hr/>	<hr/>
At 31 December 2023	48,014	2,048	50,062
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2023	7,202	-	7,202
Charge for year	8,162	410	8,572
	<hr/>	<hr/>	<hr/>
At 31 December 2023	15,364	410	15,774
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2023	32,650	1,638	34,288
	<hr/>	<hr/>	<hr/>
At 31 December 2022	40,812	-	40,812
	<hr/>	<hr/>	<hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Sundry debtors	-	809
	<hr/>	<hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Sundry creditors and accruals	6,514	2,150
	<hr/>	<hr/>

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

8. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	29,013	(8,982)	(3,129)	16,902
Young Carers	19,966	690	(161)	20,495
Vehicles	9,360	(1,047)	-	8,313
Women & girls	1,871	786	-	2,657
Fundraising	1,311	4,899	(414)	5,796
Cancer Support	-	(155)	-	(155)
	<u>61,521</u>	<u>(3,809)</u>	<u>(3,704)</u>	<u>54,008</u>
Restricted funds				
smART Voice	-	49	-	49
Smart Knickers	731	(1,869)	1,500	362
Art of Age	7,938	7,042	182	15,162
Sundry projects	827	1,353	-	2,180
Vehicles	40,812	(8,332)	170	32,650
Young carers	37,995	(12,966)	1,852	26,881
	<u>88,303</u>	<u>(14,723)</u>	<u>3,704</u>	<u>77,284</u>
TOTAL FUNDS	<u>149,824</u>	<u>(18,532)</u>	<u>-</u>	<u>131,292</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,618	(23,600)	(8,982)
Young Carers	37,703	(37,013)	690
Vehicles	-	(1,047)	(1,047)
Women & girls	1,100	(314)	786
Fundraising	14,940	(10,041)	4,899
Cancer Support	-	(155)	(155)
	<u>68,361</u>	<u>(72,170)</u>	<u>(3,809)</u>
Restricted funds			
smART Voice	6,978	(6,929)	49
Smart Knickers	700	(2,569)	(1,869)
Art of Age	21,459	(14,417)	7,042
Sundry projects	6,143	(4,790)	1,353
Vehicles	-	(8,332)	(8,332)
Young carers	51,615	(64,581)	(12,966)
	<u>86,895</u>	<u>(101,618)</u>	<u>(14,723)</u>
TOTAL FUNDS	<u>155,256</u>	<u>(173,788)</u>	<u>(18,532)</u>

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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 YEAR ENDED 31 DECEMBER 2023**

8. MOVEMENT IN FUNDS - continued

The restricted Vehicles fund represents the net book value of a van purchased using restricted donations and grants.

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

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

DOVER SMART PROJECT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Year Ended 31.12.23 £	Period 24.9.21 to 31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	61,023	46,303
Gift aid	5,165	3,281
Grants	82,372	221,412
	<hr/>	<hr/>
	148,560	270,996
Other income		
Other income	6,696	8,811
	<hr/>	<hr/>
Total incoming resources	155,256	279,807
EXPENDITURE		
Charitable activities		
Wages	103,618	144,403
Rent	2,205	2,250
Rates and water	950	-
Insurance	1,684	2,896
Light and heat	293	172
Telephone	925	1,071
Postage and stationery	1,961	2,446
Art and project expenses	38,092	62,906
Subscriptions	2,456	2,571
Motor expenses	4,579	8,571
Training	1,040	2,711
Bank charges	220	332
Motor vehicles depreciation	8,162	7,202
Computer equipment depreciation	410	-
Loss on sale of tangible fixed assets	-	727
	<hr/>	<hr/>
	166,595	238,258
Support costs		
Governance costs		
Accountancy and legal fees	5,033	3,630
Independent examiners fees	2,160	1,680
	<hr/>	<hr/>
	7,193	5,310
Total resources expended	<hr/>	<hr/>
	173,788	243,568
Net (expenditure)/income	<hr/>	<hr/>
	(18,532)	36,239

This page does not form part of the statutory financial statements