

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
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 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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 young carers, young carer parents and cancer support group

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 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.

The charity relocated in summer 2024 to a larger premises that we can now use to help generate income through the sale of art works in the dedicated gallery space, developing a shop and hiring the space to other community groups for meetings and events.

Volunteers

We have 11 volunteers who help run groups, assist with community projects and help with background roles within the charity.

We have seen some changes to both the trustee board including an appointment of a new chair and the operational structure of the organisation. We now have one CEO and a dedicated charity fundraiser who also manages administration.

All policies and procedures either have been reviewed or are being reviewed to reflect the growth and need of the organisation.

We have published a revised organisational structure.

We continue to be a Living wage employer.

DOVER SMART PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity engaged with nearly 6000 people during 2024, through community events, schools engagement and running regular support groups.

Recognition:

We were finalists in the Kent charity of the year awards.

Young Carers:

Children in Need have once again funded this aspect of the project for the next three years. We currently have over 250 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.

Funding from the National lottery will now enable us to begin a Saturday group for older young carers up to age 25.

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 three 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 2024 with a fresh three year tranche of funding.

Cancer care group:

Funded by Macmillan this was a new group started this year. We hold weekly informal drop ins for anyone living with cancer and their families. We have support from Macmillan, as well as the local Primary care trust.

Partnerships:

Dover Technical College:

We have continued this relationship and are 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 the Young Carers Awareness project, aiming for every school to become a Smart School that has provision to support young carers.

FINANCIAL REVIEW

Reserves policy

We have a Small Charities Financial Controls policy, reviewed in May 2024. We continue to build our financial reserves and we have remained resilient throughout the cost of living crisis and continue to source funding successfully. The unrestricted reserves held are less than in previous years due to costs incurred moving premises but as of December 2024 they are once again increasing.

Total reserves at the year end were £163,667 (2023 - £131,292) of which £43,226 (2023 - £54,008) were unrestricted and £120,441 (2023 - £77,284) were restricted. Of the unrestricted funds £36,548 (2023 - £37,106) had been designated for specific purposes, as detailed in note 9 of the financial statements.

DOVER SMART PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

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. The trustees are responsible for the management and administration of the charity, supported primarily by the Chief Executive and Charity and Fundraising Manager..

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

All policies are being reviewed by new trustees from December 2024 and we expect this process to be complete by next reporting period. We will include new information and changes in the next report.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1157776

Principal address

Smart Gallery
7 Bench Street
DOVER
Kent
CT16 1JH

Trustees

A Hunter (resigned 30.10.24)
D Burton
B Carini
D Marriot (resigned 6.3.24)
J Sarjeant (resigned 29.5.24)
D Smith
M Witts (resigned 29.5.24)
T Henley
E Mitchell (appointed 30.10.24)
B Wilson (appointed 30.10.24)
R Whalley (appointed 30.10.24)
H Russell (appointed 30.10.24)
H Bunyard (appointed 30.10.24)
J Smalley (appointed 30.10.24)
M Bayliss-Stranks (appointed 30.10.24)

Independent Examiner

I D Pascall FCA
McCabe Ford Williams
Chartered Accountants
Charlton House
Dour Street
DOVER
Kent
CT16 1BL

DOVER SMART PROJECT
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

Barclays Bank Plc
1 Churchill Place
LEICESTER
Leicestershire
LE87 2BB

Solicitor

Aly Young Law
6 Mill Lane
Shepherdswell
DOVER
Kent
CT15 7LJ

Other advisors

Savills
33 Margaret Street
LONDON
W1G 0JD

Social Enterprise Kent CIC
The Marigold Centre
65 Shaftesbury Avenue
FOLKESTONE
Kent
CT19 4NS

Chief Executive

Dawn Foulkes

Charity and Fundraising Manager

Laura Hardy

17/07/2025

Approved by order of the board of trustees on and signed on its behalf by:



.....
T Henley - 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 2024.

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: 21 July 2025

DOVER SMART PROJECT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		56,656	196,138	252,794	148,560
Other income		1,140	-	1,140	6,696
Total		<u>57,796</u>	<u>196,138</u>	<u>253,934</u>	<u>155,256</u>
EXPENDITURE ON					
Charitable activities					
Art projects		<u>65,892</u>	<u>155,667</u>	<u>221,559</u>	<u>173,788</u>
NET INCOME/(EXPENDITURE)		(8,096)	40,471	32,375	(18,532)
Transfers between funds	9	<u>(2,686)</u>	<u>2,686</u>	<u>-</u>	<u>-</u>
Net movement in funds		(10,782)	43,157	32,375	(18,532)
RECONCILIATION OF FUNDS					
Total funds brought forward		54,008	77,284	131,292	149,824
TOTAL FUNDS CARRIED FORWARD		<u><u>43,226</u></u>	<u><u>120,441</u></u>	<u><u>163,667</u></u>	<u><u>131,292</u></u>

The notes form part of these financial statements

DOVER SMART PROJECT

BALANCE SHEET 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	1,310	26,120	27,430	34,288
CURRENT ASSETS					
Debtors	6	13,690	2,098	15,788	-
Cash at bank		34,340	92,223	126,563	103,518
		<u>48,030</u>	<u>94,321</u>	<u>142,351</u>	<u>103,518</u>
CREDITORS					
Amounts falling due within one year	7	(6,114)	-	(6,114)	(6,514)
NET CURRENT ASSETS		<u>41,916</u>	<u>94,321</u>	<u>136,237</u>	<u>97,004</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,226</u>	<u>120,441</u>	<u>163,667</u>	<u>131,292</u>
NET ASSETS		<u>43,226</u>	<u>120,441</u>	<u>163,667</u>	<u>131,292</u>
FUNDS	9				
Unrestricted funds				43,226	54,008
Restricted funds				120,441	77,284
TOTAL FUNDS				<u>163,667</u>	<u>131,292</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17/07/2025 and were signed on its behalf by:



T Henley - Trustee

The notes form part of these financial statements

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

3. STAFF COSTS

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

	2024	2023
Chief executives	1	2
Charity and fundraising manager	1	-
Other	7	7
	<u>9</u>	<u>9</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	64,589	83,971	148,560
Other income	3,772	2,924	6,696
Total	<u>68,361</u>	<u>86,895</u>	<u>155,256</u>
EXPENDITURE ON			
Charitable activities			
Art projects	72,170	101,618	173,788
NET INCOME/(EXPENDITURE)	(3,809)	(14,723)	(18,532)
Transfers between funds	(3,704)	3,704	-
Net movement in funds	<u>(7,513)</u>	<u>(11,019)</u>	<u>(18,532)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	61,521	88,303	149,824
TOTAL FUNDS CARRIED FORWARD	<u>54,008</u>	<u>77,284</u>	<u>131,292</u>

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

5. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2024 and 31 December 2024	48,014	2,048	50,062
DEPRECIATION			
At 1 January 2024	15,364	410	15,774
Charge for year	6,530	328	6,858
At 31 December 2024	21,894	738	22,632
NET BOOK VALUE			
At 31 December 2024	26,120	1,310	27,430
At 31 December 2023	32,650	1,638	34,288

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Sundry debtors	13,448	-
Prepayments	2,340	-
	15,788	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Sundry creditors and accruals	6,114	6,514

8. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	8,500	-
Between one and five years	9,570	-
	18,070	-

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	16,902	(26,660)	16,436	6,678
Young Carers	20,495	(21,821)	(39)	(1,365)
Vehicles	8,313	(2,455)	-	5,858
Women & girls	2,657	(55)	-	2,602
Fundraising	5,796	27,976	(19,238)	14,534
Cancer support	(155)	-	155	-
Outreach work	-	14,919	-	14,919
	<u>54,008</u>	<u>(8,096)</u>	<u>(2,686)</u>	<u>43,226</u>
Restricted funds				
smART Voice	49	-	(49)	-
Smart Angel	-	1,790	-	1,790
Smart Knickers	362	-	(362)	-
Art of Age	15,162	(12,678)	(1,057)	1,427
Sundry projects	2,180	(1,130)	237	1,287
Vehicles	32,650	(6,550)	20	26,120
Young carers	26,881	50,336	(121)	77,096
Young carers parents	-	5,411	-	5,411
Cancer work	-	6,021	(156)	5,865
Gallery	-	(6,910)	4,238	(2,672)
Organisation development	-	3,375	(64)	3,311
Outreach work	-	806	-	806
	<u>77,284</u>	<u>40,471</u>	<u>2,686</u>	<u>120,441</u>
TOTAL FUNDS	<u>131,292</u>	<u>32,375</u>	<u>-</u>	<u>163,667</u>

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,391	(31,051)	(26,660)
Young Carers	639	(22,460)	(21,821)
Vehicles	-	(2,455)	(2,455)
Women & girls	600	(655)	(55)
Fundraising	32,166	(4,190)	27,976
Outreach work	20,000	(5,081)	14,919
	<u>57,796</u>	<u>(65,892)</u>	<u>(8,096)</u>
Restricted funds			
Smart Angel	9,787	(7,997)	1,790
Art of Age	2,152	(14,830)	(12,678)
Sundry projects	5,000	(6,130)	(1,130)
Vehicles	-	(6,550)	(6,550)
Young carers	124,619	(74,283)	50,336
Young carers parents	17,046	(11,635)	5,411
Cancer work	6,358	(337)	6,021
Gallery	24,044	(30,954)	(6,910)
Organisation development	4,962	(1,587)	3,375
Outreach work	2,170	(1,364)	806
	<u>196,138</u>	<u>(155,667)</u>	<u>40,471</u>
TOTAL FUNDS	<u>253,934</u>	<u>(221,559)</u>	<u>32,375</u>

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

DOVER SMART PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

The Outreach funds represent grants and donations received to fund art work and murals in external spaces in the local area.

The Smart Angel fund is for a wellbeing co-ordinator for the elderly community.

The Gallery fund represents a grant received to cover the running costs of the new gallery.

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

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

DOVER SMART PROJECT

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	28,372	61,023
Gift aid	9,271	5,165
Grants	215,151	82,372
	<hr/>	<hr/>
	252,794	148,560
Other income		
Other income	1,140	6,696
	<hr/>	<hr/>
Total incoming resources	253,934	155,256
EXPENDITURE		
Charitable activities		
Wages	116,423	103,618
Rent	9,690	2,205
Rates and water	58	950
Insurance	2,100	1,684
Light and heat	643	293
Telephone	1,586	925
Postage and stationery	966	1,961
Art and project expenses	63,250	38,092
Subscriptions	3,680	2,456
Motor expenses	5,109	4,579
Training	1,739	1,040
Bank charges	37	220
Motor vehicles depreciation	6,530	8,162
Computer equipment depreciation	328	410
	<hr/>	<hr/>
	212,139	166,595
Support costs		
Governance costs		
Accountancy and legal fees	7,320	5,033
Independent examiners fees	2,100	2,160
	<hr/>	<hr/>
	9,420	7,193
Total resources expended	<hr/>	<hr/>
	221,559	173,788
Net income/(expenditure)	<hr/>	<hr/>
	32,375	(18,532)

This page does not form part of the statutory financial statements

