

**FACE Faversham Assistance Centre**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2025**

# **FACE Faversham Assistance Centre**

## **Financial Statements**

**Year ended 31 March 2025**

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# **FACE Faversham Assistance Centre**

## **Trustees' Annual Report**

**Year ended 31 March 2025**

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The trustees present their report and the financial statements of the charity for the year ended 31 March 2025.

### **Reference and administrative details**

<b>Registered charity name</b>	FACE Faversham Assistance Centre
<b>Charity registration number</b>	1172770
<b>Principal office and registered Office</b>	Age UK Faversham The Old Fire Station Crescent Road Faversham ME13 7GU

### **The trustees**

S Wolfe - Chair  
J Negus  
G Dorkins  
H Adams – Appointed 25.7.24

### **Senior Management**

<b>Manager</b>	Federica Holland
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<b>Independent Examiner</b>	J Mulford 81 Ashford Road Faversham ME13 8XW
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# **FACE Faversham Assistance Centre**

## **Trustees' Annual Report**

**Year ended 31 March 2025**

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### **Structure, Governance and Management**

#### **Governing Document and Constitution**

The Charity is a Charitable Incorporated Organisation and is governed by a constitution adopted on the 26th April 2017.

#### **Organisation Structure**

The Charity is managed by a Board of Trustees which meet regularly . The Trustees of the Charity are listed on the legal and administrative page. The Board of Trustees are supported by the project manager.

#### **Objectives and Activities for Public Benefit**

The Charity's objectives are to offer practical help to the elderly and disabled who are financially challenged in Faversham and the surrounding neighbourhood (including some areas close to Faversham and in Sittingbourne)

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

#### **Achievements and Performance**

The past year continued to be a challenging one for FACE, specifically with the difficulty of successfully applying for grants. Unfortunately the general state of the economy means that donations are not bringing in as much income as before.

The additional fundraising events have helped not only to raise funds but also raise the profile of the charity in the community. Following on from the Chairman's fundraising swim, another Trustee did a sponsored walk. The Chairman also attended a music concert which raised funds and the local WI, of which the Chair is a member have supported FACE financially and through supporting events.

During the year we ran a bric a brac stall in the market and had a plant sale.

The Chairman and Project Manager work closely to ensure all runs well.

We thank our workforce and volunteers for the ongoing success of FACE. Without their hard work in the homes and gardens of our clients we would not have such a successful charity, their work is very much appreciated. We continue to hear positive experiences from our clients which are also greatly appreciated by the Trustees and our project manager.

#### **Financial Review**

The accounts have been prepared on an accruals basis so as to reflect the true financial position of the Charity. The results are shown on page 5

Total reserves at the year-end amounted to £54,478 (2024 £53,303) of which £36,656 (2024 £17,397) related to restricted reserves. Unrestricted reserves at the year-end amounted to £17,822 (2024 £35,906)

# **FACE Faversham Assistance Centre**

## **Trustees' Annual Report**

**Year ended 31 March 2025**

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### **Reserves Policy**

Our unrestricted reserves have dropped this year and we are only holding 3 months expenditure which we will seek to change in the current year. It is likely to be another challenging year financially in 2025/26 but we continue to monitor our income and expenditure and although we may need to utilise some of our unrestricted reserves, we anticipate that the reserves balance will ensure the financial viability of the Charity. The redundancy reserve is £16,900.

### **Plans for the Future**

The Charity will continue to search for new sources of core funding, we will look for more volunteers and continue to raise our profile through attendance at fayres and other fundraising events .

### **Risk management**

During the year the Trustees have reviewed all major risks which the Charity could suffer and confirm all necessary action has been taken to mitigate these risks.

We thank all those who have given their time and support over the period in helping us to achieve the aims of the Charity.

Signed on behalf of the Trustees on 10<sup>th</sup> July 2025



S Wolfe  
Trustee

Date 10/07/2025

# FACE Faversham Assistance Centre

## Independent Examiner's Report to the Members of FACE Faversham Assistance Centre

Year ended 31 March 2025

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### Independent Examiner's Report to the Trustees of FACE Faversham Assistance Centre Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 5 to 16.

#### Responsibilities and basis of report

As the charity trustees of Faversham Assistance Centre 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 Faversham Assistance Centre's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 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 accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning 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.



J Mulford  
Institute of Chartered Accountants of Scotland  
81 Ashford Road  
Faversham  
ME13 8XW

Date 8<sup>th</sup> July 2025

# FACE Faversham Assistance Centre

## Statement of Financial Activities (including income and expenditure account)

31 March 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Voluntary income:</b>					
Donations	3	14,792	-	14,792	15,519
Grants	5	23,375	25,596	48,971	39,000
Investment income	4	85	-	85	-
<b>Activities for generating funds:</b>					
Fundraising events		1,642	-	1,642	3,306
Other donations		4,622	-	4,622	11,294
Other income		2,090	-	2,090	155
<b>Total income</b>		<u>46,606</u>	<u>25,596</u>	<u>72,202</u>	<u>69,274</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities		-	-	-	-
Expenditure on charitable activities	6	65,187	5,840	71,027	63,890
<b>Total expenditure</b>		<u>65,187</u>	<u>5,840</u>	<u>71,027</u>	<u>63,890</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(18,581)</u>	<u>19,756</u>	<u>1,175</u>	<u>5,384</u>
<b>Reconciliation of funds</b>					
Transfer between funds		497	(497)	-	-
Total funds brought forward		35,906	17,397	53,303	47,919
<b>Total funds carried forward</b>		<u>17,822</u>	<u>36,656</u>	<u>54,478</u>	<u>53,303</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 7 to 16 form part of these financial statements.

# FACE Faversham Assistance Centre

## Statement of Financial Position

31 March 2025

		2025	2024
		£	£
<b>Fixed assets</b>			
Tangible fixed assets	10	7,910	2,240
<b>Current assets</b>			
Debtors	11	165	1,089
Cash at bank and in hand		46,831	50,206
		46,996	51,295
<b>Creditors: amounts falling due within one year</b>	12	428	232
<b>Net current assets</b>		46,568	51,063
<b>Total assets less current liabilities</b>		54,478	53,303
<b>Funds of the charity</b>			
Restricted funds		36,656	17,397
Unrestricted funds		17,822	35,906
<b>Total charity funds</b>	13	54,478	53,303

The financial statements were approved and authorised for issue by the Board of Trustees on and signed on its behalf by



.....  
S Wolfe – Chair of Trustees



.....  
H Adams - Treasurer

The notes on pages 7 to 16 form part of these financial statements.

# FACE Faversham Assistance Centre

## Notes to the Financial Statements

Year ended 31 March 2025

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### 1. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011. The charity constitutes a public benefit entity.

### 2. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis,.

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

#### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the exemption of including a cash flow statement.

#### Going concern

There are no material uncertainties about the ability of the charity to continue as a going concern.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# FACE Faversham Assistance Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 2, Accounting Policies (cont.)

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

# FACE Faversham Assistance Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 2, Accounting Policies (cont.)

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles - 25% reducing balance

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Debtors and prepayments

Trade and other debtors are recognised at the settlement amount due after any trade discounts. Prepayments are valued at the amount prepaid net of any discounts.

#### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the obligation can be measured or estimated reliably.

# FACE Faversham Assistance Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 3. Charitable activities

	Unrestricted Funds	<b>Total Funds 2025</b>	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Donations from clients	14,035	14,035	13,798	13,798
Church donations	757	757	1,721	1,721
	<u>14,792</u>	<u>14,792</u>	<u>15,519</u>	<u>15,519</u>

### 4. Other income

	Unrestricted Funds	<b>Total Funds 2025</b>	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Other income	<u>2,090</u>	<u>2,090</u>	<u>155</u>	<u>155</u>

### 5. Grants

	Restricted Funds	<b>Total Funds 2025</b>	Restricted Funds	Total Funds 2024
	£	£	£	£
Colyer Ferguson			4,000	4,000
National Lottery			9,300	9,300
Allen Lane	3,000	3,000	-	-
Bensted	1,196	1,196	-	-
Cantiacorum	1,000	1,000	-	-
Childwick Trust	5,000	5,000	-	-
Clothworkers Foundation	5,400	5,400	-	-
Foyle Foundation	5,000	5,000	-	-
Queensborough Fisheries	5,000	5,000	-	-
	<u>25,596</u>	<u>25,596</u>	<u>13,300</u>	<u>13,300</u>

# FACE Faversham Assistance Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 5. Donations and Grants

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Phillips Foundation	-	-	7,000	7,000
Swire Charitable Trust			6,000	6,000
Kent Community Foundation			4,000	4,000
Garfield Weston			3,500	3,500
Whitehead Monckton			1,250	1,250
Furley Page			1,000	1,000
Queenborough Fisheries			1,000	1,000
Community of presentation			1,000	1,000
W G Edwards			600	600
Swale Councillors	750	750	350	350
Charles Hayward	4,000	4,000	-	-
John Swire	7,000	7,000	-	-
Woodroffe Benton	500	500	-	-
Colyer Ferguson	3,500	3,500	-	-
Arnold Clark	1,000	1,000	-	-
Tesco	1,125	1,125	-	-
Sackler Trust	5,000	5,000	-	-
Coop	500	500	-	-
Donations	14,792	14,792	15,519	15,519
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	<u>38,167</u>	<u>38,167</u>	<u>41,219</u>	<u>41,219</u>

# FACE Faversham Assistance Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 6. Total Resources Expended

	Basis of Allocation	Raising Funds	Charitable Activities	Governance	2025 Total	2024 Total
<b>Direct costs</b>						
Staff costs	Direct	4,000	51,832	-	55,832	47,669
Van and transport costs	Direct	-	6,207	-	6,207	7,207
Tools, equipment and materials	Direct		1,626		1,626	4,174
<b>Support costs allocated</b>						
Communications	Usage		35	-	35	50
Office charges	Usage	210	1,890	-	2,100	2,100
Insurance	Usage	-	1,020	-	1,020	917
Office supplies and postage	Usage		446		446	269
Website costs	Usage	-	125	-	125	164
Miscellaneous	Usage		506		506	593
Loss on sale of asset	Usage	-	120	-	120	
Depreciation	Usage	-	3,010	-	3,010	747
<b>Total resources expended</b>		<b>4,210</b>	<b>66,817</b>	<b>-</b>	<b>71,027</b>	<b>63,890</b>

### 7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	3,010	747
Deficit on sale of fixed assets	120	-

# FACE Faversham Assistance Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

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#### 8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	53,002	46,328
Social security costs	2,091	
Pension costs	739	1,341
	<u>55,832</u>	<u>47,669</u>

The average head count of employees during the year was 7 (2024: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Manager	1	1
Activities	3	3
	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 9. Trustee remuneration and expenses

No trustees received any remuneration during the year (2024 nil). No expenses were reimbursed to trustees during the year (2024 nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2024 nil).

# FACE Faversham Assistance Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 10. Tangible fixed assets

	Motor Vehicles £	Equipment £	Total £
<b>Cost</b>			
At 1 Apr 2024	13,506	-	13,506
Additions	9,800	-	9,800
Disposal	(6,753)	-	(6,753)
	<u>16,553</u>	<u>-</u>	<u>16,553</u>
<b>Depreciation</b>			
At 1 April 2024	11,266	-	11,266
Charge for the year	3,010	-	3,010
Disposal	(5,633)	-	(5,633)
	<u>8,643</u>	<u>-</u>	<u>8,643</u>
<b>At 31 March 2025</b>			
	<u>8,643</u>	<u>-</u>	<u>8,643</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>7,910</u>	<u>-</u>	<u>7,910</u>
At 31 March 2024	<u>2,240</u>	<u>-</u>	<u>2,240</u>

### 11. Debtors

	2025	2024
	£	£
Debtors	-	763
Prepayments	165	326
	<u>165</u>	<u>1,089</u>

### 12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	-
Other creditors	428	232
	<u>428</u>	<u>232</u>

# FACE Faversham Assistance Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

### 13. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2024	Income	Expenditure	Transfer	At 31 March 2025
	£	£	£	£	£
General funds	35,906	46,748	(64,799)	497	18,352

#### Restricted funds

	At 1 April 2024	Income	Expenditure	Transfer	At 31 March 2025
	£	£	£	£	£
Community fund	2,397	-	-	(2,397)	-
Allen Lane	-	3,000	-	-	3,000
Depreciation reserve	-	-	-	6,600	6,600
Redundancy reserve	15,000	-	-	1,900	16,900
Cantiacorum	-	1,000	(371)	-	629
Childwick Trust	-	5,000	(1,250)	-	3,750
Clothworkers	-	-	-	-	-
Foundation	-	5,400	(2,170)	(2,850)	380
Foyle Foundation	-	5,000	(1,250)	(3,750)	-
Bensted	-	1,196	-	-	1,196
Queenborough	-	-	-	-	-
Fisheries	-	5,000	(799)	-	4,201
	17,397	25,596	(5,840)	(497)	36,656

Allen Lane - Grant towards salaries

Depreciation reserve – Difference between grant and depreciation policy

Cantiacorum – Grant for van and transport costs

Bensted – Grant for tools and equipment

Childwick Trust – Grant towards salaries

Clothworkers Foundation – Grant for new van

Foyle Foundation – Grant for new van

Queenborough Fisheries – Grant for repairs to van and tools

### 14. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Tangible fixed assets	1,310	6,600	7,910
Current assets	16,940	30,056	46,996
Creditors less than 1 year	(428)	-	(428)
<b>Net assets</b>	<b>17,822</b>	<b>36,656</b>	<b>54,478</b>

# **FACE Faversham Assistance Centre**

## **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2025**

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### **15. Related Party Transactions**

No related party transactions took place during the year.