

Painters Forstal Community Association

Registered Charity Number 1180045

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025**

Painters Forstal Community Association

Registered Charity Number 1180045

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REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Professor Ben Bennett (Chair) Glennis Bridge (Vice Chair) Vivienne Bowman (Treasurer) Rebecca Towler (Secretary) Alastair Greason Shiona Bennett Phillip Cornelius Barbara Blunkell (Resigned 30 th November 2024) Clare Annand Helen Goodwin (Elected 30 th November 2024) Sinead Hackett (Elected 30 th November 2024) Malcolm Whale (Elected 30 th November 2024) Marion Mackins (Elected 30 th November 2024)
Patron	Lady Kingsdown, OBE
Charity Number	1180045
Postal Address	Painters Forstal Community Hall, Painters Forstal Road Painters Forstal, Kent, ME13 0EL
Principal Address	Painters Forstal Community Hall, Painters Forstal Road Painters Forstal, Kent, ME13 0EL
Independent Examiner	Rachel Hall F.C.A. Bulldog Accounting Ltd Chartered Accountants. 10 Brogdale Place Faversham Kent, ME13 0AF
Bankers	NatWest PLC The Parade Canterbury Kent CT1 2SQ

**Painters Forstal Community Association
Report of the Trustees
For the year ended 31 August 2025**

Introduction

The Trustees present their annual report for the year 1st September 2024 to 31st August 2025, together with details of significant matters arising up to the date of the report.

Charitable aims

The aims (or 'objects') of PFCA are:

- (1) To set up, provide and operate a community/village hall in the village of Painters Forstal in the parish of Ospringe; and
- (2) To organise and run events, activities or facilities of an educational, recreational, leisure-related, socially-enhancing, health-enhancing or similar nature;

In each case for the benefit of the local community and without distinction of sex or sexual orientation, race or of political, religious or other opinions

Structure

PFCA is a Charitable Incorporated Organisation (CIO), formally established on 24th September 2018.

Governance and management. PFCA Trustees consist of 12 positions. All positions were filled during reported period. Trustees meet every month during the year. The Trustees refreshed its business plan and strategy in November 2024.

PFCA has 146 signed up members and 66 'Founding' members.

Highlights and achievement

The hall, which first opened formally on 24th June 2023, operated all year. In August 2024 the hall had an average occupancy rate of 25% of usable time, significantly up from 13% in 2023/24. This is in part due to the resolution of the acoustic issue in the main hall with the installation of acoustic dampening panels throughout. The hall hire has generated an income of £31,402 (2024 £24,067) between 1st September 2024 and 31st August 2025, a 30% increase from the previous financial year.

Community events held during the year included: weekly 'Communi-Tea' drop-in, open events for Halloween, Spring Fayre, Race Night, Macmillan Coffee Morning, VE-Day Anniversary Celebrations as well as many celebrations of family events such as birthdays and anniversaries. Our community police officer has held regular drop-in sessions.

**Painters Forstal Community Association
Report of the Trustees (continued)
For the year ended 31 August 2025**

Examples of regular users included: children's parties, wakes, exercise classes, canasta club, photography club, NHS groups, Faversham runners and many others. PFCA approved 'Little Poppets' pre-school to operate during term-time in half of the hall between 8:30pm and 15:30pm. This has been successful for all involved and will be continued in the year commencing 1st September 2025 with an increase in hours to 8:30pm to 16:30pm.

Grants and donations have been applied to improving a number of assets at the hall during the year including: the hedge and tree planting/landscaping plan, purchase of a digital projector, re-ordering of the main storage area and extension of the carpark with an overspill area with space for an additional 17 cars.

The Trustees continue to improve the environment and physical assets of the Hall, using grant and donation support wherever possible and in alignment with our agreed Strategic Plan.

Communication

During the year PFCA has delivered two newsletters to all households in Ospringe and Painters Forstal. The hall has a Facebook page and an Instagram account. The Facebook page has grown from 274 followers in August 2024 to 361 followers in August 2025.

Grants and donations received

During the year PFCA applied for and received funding from The Tree Council £744 to pay for native trees for landscaping. The PFCA also received a grant from Ospringe Parish Council of £1,423 towards the car park extension. Queenborough Fisheries Trust provided £2,000 towards the cost of tables and Faversham Town Council gave a grant of £1,000 towards general costs of running the hall.

A number of gifts and donations have been received during the year and, where appropriate, gift aid applied for and received.

PFCA recognized the significant in-kind support by community members for site management, maintenance and projects, notably Richard Annand who supervised carpark extension and pre-school external play area fencing.

Staffing

PFCA employs a Community Mobilizer funded by the Lottery up to end of April 2025. Trustees agreed to continue to fund this role at a lower number of hours, with Trustees taking up other responsibilities *pro bono*.

**Painters Forstal Community Association
Report of the Trustees (continued)
For the year ended 31 August 2025**

Financial review

PFCA has had a strong second full year of operation. Income has been sufficient to meet costs and to develop some reserves against future uncertainties.

Detailed financial statements can be found on pages 9 – 17.

Reserves policy

PFCA aims to retain sufficient reserves to ensure 12 months of operation without other income. Conscious of the need to maintain adequate reserves to cover any unexpected large repair costs the Trustees have designated £15,000 of unrestricted funds as a reserve to cover such costs.

Risk management

PFCA has developed a Risk Register which is reviewed by Trustees bi-monthly. A Trustee has been nominated as responsible for risk management.

Future plans

In the coming year, PFCA aims to further consolidate its financial position by growing its reserves. We will continue to facilitate regular use of the hall as a pre-school and to encourage a wide range of commercial and community activities in line with our aims. PFCA will, as appropriate, invest in improvements to the facility, including enhancements to the external space, the building fabric and purchase of equipment for the benefit of users.

Going concern

The Trustees are satisfied that the policies that they have in place to generate funds will enable the charity to continue as a going concern.

Summary and conclusions

PFCA have completed a second, successful year of operating the Community Hall.

**Painters Forstal Community Association
Report of the Trustees (continued)
For the year ended 31 August 2025**

Trustees' responsibilities in financial statements

The Charity Trustees are responsible for preparing a 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 the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity 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.
- make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards 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 Charity 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 charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and 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. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on the 11 February 2026



.....
Professor Ben Bennett Chair of Trustees

Independent Examiners Report to the Trustees
For the year ended 31 August 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity'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 examiners 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 respect of the Charity as required by section 130 of the 2011 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 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.



.....
Rachel Hall FCA
Bulldog Accounting Limited
12 Brogdale Place
Faversham
Kent ME13 0AF

Date: 13/2/26.

Painters Forstal Community Association
Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31st August 2025

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	2025	2024
		£	£	£	£	£
Voluntary income:						
Grants	2	1,000	-	14,167	15,167	39,451
Donations and subscriptions		35	-	-	35	6,800
Gift aid		-	-	-	-	1,269
Income from charitable activities:						
Hall hire fees		31,402	-	-	31,402	24,067
Activities for generating funds:						
Fundraising		5,045	-	-	5,045	5,033
Other income						
Interest		-	250	-	250	-
Other income		440	-	-	440	-
Total incoming resources		<u>37,922</u>	<u>250</u>	<u>14,167</u>	<u>52,339</u>	<u>76,620</u>
Expenditure on:						
Raising funds		784	-	-	784	1,184
Charitable activities	3	25,624	-	40,480	66,104	64,474
Governance Costs	4	480	-	-	480	-
Total		<u>26,888</u>	<u>-</u>	<u>40,480</u>	<u>67,368</u>	
Transfers between funds		(16,594)	15,000	1,594	-	-
Net movement in funds		<u>(5,560)</u>	<u>15,250</u>	<u>(24,719)</u>	<u>(15,029)</u>	<u>10,962</u>
Reconciliation of funds						
Total funds brought forward		64,488	-	805,477	869,965	859,003
Total funds carried forward		<u>58,928</u>	<u>15,250</u>	<u>780,758</u>	<u>854,906</u>	<u>869,965</u>

Painters Forstal Community Association
Balance Sheet
As at 31st August 2025

	Notes	2025	2024
Tangible Fixed Assets	7	802,238	833,440
Current Assets			
Debtors and prepayments	8	3,415	1,432
Cash at bank and in hand		59,701	44,171
		<u>63,116</u>	<u>45,603</u>
Creditors: amounts falling due within one year	9	(10,418)	(9,048)
Net current assets	10	<u>52,698</u>	<u>9,048</u>
Net assets		<u>854,936</u>	<u>869,995</u>
The funds of the charity			
Restricted income funds		780,758	799,538
Unrestricted income funds			
General fund		58,928	70,427
Designated fund		15,250	-
Total funds	11	<u>854,936</u>	<u>869,995</u>

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes on pages 11 to 17 form part of these financial statements.

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



.....
Professor Ben Bennett
Chair of Trustees

Date 11th Feb 2026

Painters Forstal Community Association
Notes to the accounts
For the year ended 31st August 2025

1. Accounting Policies

a) Basis of preparation

The accounts 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 United Kingdom and Ireland (FRS 102) the Charities Act 2011 and Generally Accepted Practice as it applies from 1st January 2019. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s)

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 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.

b) Incoming resources

Income recognition policies

Items of income are recognised and included in the accounts when all the following criteria are met:

- the charity has entitlement to the funds
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

Incoming resources with related expenditure

When incoming resources have related expenditure the incoming resources and related expenditure are reported in the SOFA.

Donations and Grants.

Donations and Grants are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

c) Resources expended

All resources expended are recognised once there is a legal or constructive obligation to make a payment to a third party. Resources expended include attributable VAT which cannot be recovered.

The Painters Forstal Community Association was awarded zero rating for the building contract under section 14.7 of VAT Notice 708.

d) Fund accounting

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

Painters Forstal Community Association
Notes to the accounts (continued)
For the year ended 31st August 2025

1. Accounting Policies (continued)**e) Tangible Fixed Assets**

The land has a value of £80,000 which will not be subject to depreciation
The cost of professional advisers fees have been capitalised and are written off together with the cost of construction of the building at 2% per annum from 29th May 2023 the date of the certificate of completion.

Fixed plant and ground work will be depreciated at 10% per annum straight line as from 29th May 2023 or when it comes into use

The Equipment and Fittings will be depreciated at 20% per annum straight line as from the date they come into use.

Small assets valued at under £500 are to be written off to revenue in the year that the expenditure is incurred.

f) Charity status

Painters Forstal Community Association is a Charitable Incorporated Organisation registered in England and Wales. The charity's registered number, principal address and nature of operations can be found in the Legal and Administrative information and Trustees' Report.

g) Currency

The presentation currency of the financial statements is the Pound Sterling (£).

h) Taxation

The charity is exempt from tax on its charitable activities.

2. Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Grants received from:				
Local authorities				
Swale Borough Council	-	-	-	4,123
Faversham Town Council	1,000	-	1,000	1,025
Ospringe Parish Council	-	1,423	1,423	1,303
Charities				
Swire Charitable Trust	-	-	-	7,500
The Tree Council	-	744	744	-
Queenborough Fisheries Trust	-	2,000	2,000	-
AKO Foundation	-	-	-	5,000
Tesco Groundworks	-	-	-	500
Other Grants				
National Lottery Community – staff	-	10,000	10,000	20,000
	<u>1,000</u>	<u>14,167</u>	<u>15,167</u>	<u>39,451</u>

Painters Forstal Community Association
Notes to the accounts (continued)
For the year ended 31st August 2025

3. Charitable Expenditure

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Salary costs	-	10,128	10,128	18,486
Electricity	2,429	-	2,429	2,477
Water rates	(7)	-	(7)	382
Sewage removal	1,715	-	1,715	1,228
Repairs, maintenance, equipment serving and small assets	6,131	-	6,131	2,355
Ground works	481	744	1,225	-
Insurance	1,440	-	1,440	1,402
Performing rights	170	-	170	-
Website	733	-	733	293
Stationery, postage, telephone and internet	466	-	466	493
Marketing costs	858	-	858	821
Computer maintenance and software	925	-	925	723
Cleaning	626	-	626	588
Bank charges	37	-	37	146
Bad debts	40	-	40	-
Sundry expenses	410	-	410	396
Depreciation	9,170	29,608	38,778	34,684
	25,624	40,480	66,104	64,474

4. Governance costs

Governance costs of £480 comprise the cost of the charity's independent examination (2024: £nil).

5. Staff Costs

	2025 £	2024 £
Wages and salaries	11,380	17,133
Social security costs	648	1,041
Employment Allowance	(2,082)	-
Defined contribution pension costs	182	312
	10,128	18,485

No employee received total employee benefits (excluding employers pension costs) amounting to more than £60,000 in the period.

The charity retrospectively claimed employment allowance for the previous tax year. A total of £2,093 was reclaimed, £1,434 of which related to social security costs incurred in prior years.

The average monthly number of employees during the year was 1 (2024: 1) with full time equivalent (FTE) of 0.2 (2024: 0.5 FTE).

6. Trustees' and key management personal remuneration and expenses.

None of the Trustees, or any persons connected with them, received any remuneration during the year (2024: £Nil). No expenses relating to Trustee duties were reimbursed during the year (2024: £nil).

Key management personnel are considered to be the Trustees.

Painters Forstal Community Association
Notes to the accounts (continued)
For the year ended 31st August 2025

7. Tangible Fixed Assets

	Land and Buildings	Fixed Plant and site work	Equipment and Fixtures	Total
	£	£	£	£
Cost or valuation				
At 1 September 2024	704,704	127,651	43,793	876,148
Additions	-	5,517	2,059	7,576
At 31 August 2025	704,704	133,168	45,852	883,724
Depreciation				
At 1 September 2024	15,440	15,955	11,313	42,708
Charge for the year	12,494	17,114	9,170	38,778
At 31 August 2025	27,934	33,069	20,483	81,486
Net Book Value				
At 1 September 2024	689,264	111,696	32,480	833,440
At 31 August 2025	676,770	100,099	25,369	802,238

The construction and other costs including the main building contract have been analysed into their different elements and depreciation rates attributed in accordance with the expected useful lives of the assets. This analysis of the costs, and the depreciation rates selected, have been approved by Red House Designs, who designed the Community Hall and supervised the construction project.

A condition of the grants awarded to the project by The Big Lottery Fund operating as the National Lottery Community Fund the Painters Forstal Community Association has registered a restricted Deed of Dedication with the Land Registry on 2nd September 2022. This covenant is concerns the land on which the Community Hall stands, and states that, without the written consent of the Lottery, they will not assign, transfer, charge or otherwise dispose of the property, use the property other than for a Community Hall, or damage or destroy the Community Hall. This restriction is until 27th November 2027.

8. Debtors and prepayments

	2025	2024
	£	£
Sundry debtors	2,136	150
Prepayments	1,279	1,282
	3,415	1,432

9. Creditors falling due within one year

	2025	2024
	£	£
Trade creditors	136	21,122
Deferred income	6,820	1,635
Accruals	1,862	150
Indemnity deposits held	1,600	-
Community Loans (interest free)	-	35,000
	10,418	57,907

Painters Forstal Community Association
Notes to the accounts (continued)
For the year ended 31st August 2025

10. Analysis of net assets between funds**Current year**

	Unrestricted	Designated	Restricted	Total
			£	£
Fixed Assets	25,369	-	776,869	802,238
Current Assets	43,392	15,250	4,474	63,116
Current Liabilities	(9,833)	-	(585)	(10,418)
	<u>58,928</u>	<u>15,250</u>	<u>780,758</u>	<u>854,936</u>

Prior Year

	Unrestricted	Designated	Restricted	Total
			£	£
Fixed Assets	32,480	-	800,960	833,440
Current Assets	41,056	-	4,517	45,573
Current Liabilities	(9,048)	-	-	(9,048)
	<u>64,488</u>	<u>-</u>	<u>805,477</u>	<u>869,965</u>

11. Movement in Funds**Unrestricted Funds – Current Year**

	Balance at 01/09/2024	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/08/2025
General	64,488	37,922	(26,888)	(16,594)	58,928
Designated fund	-	250	-	15,000	15,250
Total Unrestricted Funds	64,488	38,172	(26,888)	(1,594)	74,178

Restricted Funds – Current Year

	Balance at 01/09/2024	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/08/2025
Land, building and fixed plant	800,960	1,423	(29,608)	4,094	776,859
Equipment and fixtures	-	2,744	(744)	(2,000)	-
Salary costs	4,017	10,000	(10,128)	-	3,889
Groundwork (Tesco)	500	-	-	(500)	-
Total Restricted Funds	805,477	14,167	(40,480)	1,594	780,758

Painters Forstal Community Association
Notes to the accounts (continued)
For the year ended 31st August 2025

11. Movement in Funds (continued)**Unrestricted Funds – Prior Year**

	Balance at 01/09/2023	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/08/2024
General	37,404	43,194	(22,049)	5,939	64,488
Total unrestricted funds	37,404	43,194	(22,049)	5,939	64,488

Restricted Funds – Prior Year

	Balance at 01/09/2023	Incoming Resources	Outgoing Resources	Transfers	Balance at 31/08/2024
Land, building and fixed plant	817,976	12,926	(25,123)	(4,819)	800,960
Equipment and fixtures	3,623	20,000	(18,486)	(1,120)	4,017
Salary costs	-	500	-	-	500
Groundwork (Tesco)					
Total Restricted Funds	821,599	33,426	(43,609)	(5,939)	805,477

12. Related Parties

There have been no related party transactions during the year ended 31st August 2025 (2024: Nil).

Painters Forstal Community Association
Notes to the accounts (continued)
For the year ended 31st August 2025

13. Comparative for the Statement of Financial Activities

	Notes	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
Voluntary income:					
Grants		6,025	33,426	39,451	274,691
Donations and subscriptions		6,800	-	6,800	8,307
Gift aid		1,269	-	1,269	1,384
Income from charitable activities:					
Hall hire fees		24,067	-	24,067	1,260
Activities for generating funds:					
Fundraising		5,033	-	5,033	1,742
Other income					
Interest		-	-	-	-
Other income		-	-	-	9
					1,424
Total incoming resources		43,194	33,426	76,620	288,817
Expenditure on:					
Raising funds		1,184	-	1,184	236
Charitable activities		20,865	43,609	64,474	22,093
Total expenditure		22,049	43,609	65,658	22,329
Net income (expenditure)		21,145	(10,183)	10,962	266,488
Transfers between funds		5,939	(5,939)	-	-
Net movement in funds		27,084	(16,122)	10,962	266,488
Reconciliation of funds					
Total funds brought forward		37,404	821,599	859,003	592,515
Total funds carried forward		64,488	805,477	869,965	859,003