

WEST FAVERSHAM COMMUNITY ASSOCIATION

ANNUAL REPORT 2019-20

PROVIDING
SUSTAINABLE
COMMUNITY HUBS,
ACTIVELY IMPROVING
THE LIVES OF LOCAL
PEOPLE.

“

Thank you so much for delivering a lovely afternoon tea to my grandad to celebrate VE day. He really appreciated it and my family can't thank you enough

”

WELCOME

2019/2020 followed on from 2018/2019 with more investment into our facilities, improving the quality of our building with a refurbishment of all our rooms bringing them back to a high standard for our community users.

We made great leaps forward in delivering our strategic aims and became even more active in delivering our services to the community.

Towards the end of the year the world was struck by the COVID-19 virus, which generated a lot of uncertainty and anxiety both for us as a charity and for our community. Our team and board quickly got to work to both secure the charity and support the community, which saw our largest community project to date. Find out more in this report.



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TRUSTEE REPORT

The members of the Board of Trustees during the year ended 31 March 2020

<u>Appointed</u>	<u>Notes</u>
Trevor Abram	Chair
Paula Bilbrough	Resigned 19/2/2020
Gay Kay	
Beverley Swan	
Pamela Hoile	
Margaret Abram	
Joanne Wintle-Smith	
Julie Harrild	Secretary
Mark Foster	
Antony Hook	
Colin Prescott	Resigned 19/2/2020
Carole Jackson	Appointed 12/6/2020
Alison Reynolds	Appointed 12/6/2020

Registered Office

West Faversham Community Centre
Bysing Wood Road
Faversham
Kent
ME13 7RH

Independent Examiner

M H A MacIntyre Hudson
71 New Dover Road
Canterbury
Kent
CT1 3DZ

Company number

07296070

Charity number

1139228

All The Extras Limited

09062780

Kent Community Training CIC

10349844



Really friendly staff, excellent instructors, the classes I've done so far have been very effective and really good fun. A very welcoming, community vibe too! Highly recommend



The Trustees (who are also directors of the charitable company for the purposes of company law) present their annual report together with the financial statements of West Faversham Community Association (the charitable company) for the year ended 31 March 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

Constitution

The charitable company is registered as a company limited by guarantee and was set up by a Memorandum and Articles of Association on 25 June 2010 and became a registered charity on 30 November 2010.

The reference and administration information is set out on page 1 of the financial statements.



I would like to thank you for the VE Say afternoon Tea. I was very touched and surprised. I shall be glad to get back to bingo and chair pilates



Method of appointment or election of trustees

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum and Articles of Association, standing for annual election by the members, with the exception of 3 appointees, one from each of the statutory bodies operating in the area. All necessary Trustees have been chosen with a view to their providing the charitable company with a range of skills beneficial to the development and management of the running of the West Faversham Community Association.

The board continue to review its skills through the skills audit and seek to grow the board in the areas needed.

Policies adopted for the induction and training of trustees

New Trustees, on appointment, are supplied with copies of all documents and relevant guidance necessary in order for them to understand their role. In addition the charitable company relies upon the guidance issued by the Charity Commission and Advising Communities in relation to decision making.

Organisation structure and decision making

The management of the charity is the responsibility of the trustees who meet monthly, when the C.E.O updates the board on the charity's operations. The board reviews the charity's performance against the strategy, its financial performance and risk assessed activities. The board consider matters raised by board members or the C.E.O for approval when they are outside of the scope of C.E.O responsibilities for the day to day management of the Charity. Between meetings the C.E.O is delegated to run the charity within the budgets and scope set by the board. In an emergency, provisions allow for action to be taken by the Chair and C.E.O

Risk assessment

The Trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

During the year the board continued to use its risk log for the charity, which identifies the risks to the charity. Each risk is reviewed by the board six times or more each year, and action plans are put in place to reduce or mitigate risks. This new process has proven to be a valuable exercise for the board and has greatly improved the organisation's risk mitigation planning.

Objectives and activities

The objectives and activities of the charitable company are to establish or secure the establishment of a community centre and to maintain and manage the same (whether alone or in co-operation with any statutory authority or other person or body) in furtherance of the objectives.

OUR WORK IN 2019 - 2020

2019 was an exciting year for the charity with our community impact being vastly improved. Our gym opened and helped over 400 local people try out our fitness opportunities, of those over 250 stayed active and 67 stayed who previously were not active at all are now active regularly. We also started to run more youth services in house, with cooking clubs, youth clubs and teen fitness sessions.

It was a year where we made great strides in delivering our community objectives across all of our 5 areas of work, and set the ground work for even more to be offered over the next year.

Our work was not just limited to youth and fitness, our support workers aiming to reducing loneliness and isolation, setup a variety of social clubs and grass root opportunities for older people in the community. Over 20% of the 100+ elderly people we work with a week, report to have little or no other social contact outside our centres.

Providing Positive Opportunities for Young People

Reducing Loneliness and Isolation in the Elderly Population

Giving People the Means to Gain Meaningful Employment

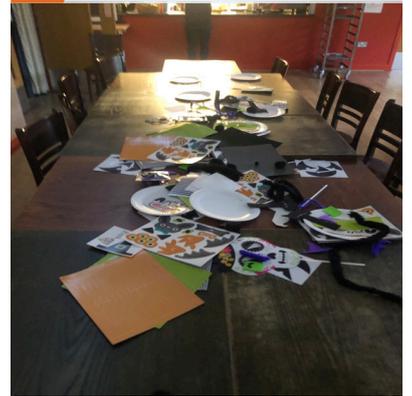
Increasing Engagement in Sports and Physical Activity

Building Community Cohesion & Faversham Pride

COOKING CLUB



FUNDAYS



YOUTH CLUB



GYM



HELPING THE COMMUNITY THROUGH COVID

+ FOOD HUB

From the day the lockdown was announced we knew there would be a need to support the community, and got to work getting the centre ready for a whole new purpose, ready to feed the most vulnerable in our community. We worked with amazing partners such as Swale BC, DEFRA, Lottery, Kent Community Foundation, Cook and Morrison, to be able to deliver over 50,000 meals over 19 weeks. Our team worked day in day out to stock our hub, make up parcels, and deliver these to those in need.



+ A SAFE PLACE

As well as reduced access to food being an issue for many we were also aware that for part of our community domestic abuse would be an issue with many of the normal escapes and places of safety now closed. We kept our centre open and ensured there was always staff on hand to help anyone in distress fleeing Domestic Abuse.

+ WORKING WITH YOUNG PEOPLE

Schools being closed meant that some of the most at risk young people did not have a place to go to spend time with adults that could support them, we offered some of our young people 1-2-1 support in a covid secure way to ensure they stayed safe during the lock down.

+ A FRIENDLY VOICE

Covid didn't just affect people's income and ability to access food, it left people alone, and alone for long periods of time, we worked hard to ensure those we knew may be in this position didn't feel left alone and forgotten. Our team put in hundreds of hours on the phones having chats and catch-ups for those that needed someone to talk to.

+ CHILDCARE FOR KEY WORKERS

For key workers childcare was a real issue, a nurse or police officer on a 12 hour shift no longer able to rely on a grandparent for after school care was stuck, so we kept our before and after school club running to support these workers, as well as our school holiday provision.



SOMETHING TO SMILE ABOUT WHEN IT WAS REALLY NEEDED

May 8th Marked VE DAY, a day for which many celebrations had been planned, all of which had fallen by the wayside in the wake of covid. The lockdown was in its 7th week and the elderly members of our community had been in isolation all of this time. It was clear something needed to be done to bring a bit of joy to the older residents of the town, so our team got to work for 4 days solid of baking and sandwich making so we could deliver 800 afternoon teas to elderly residents of the town. This was a huge task, but the team all got stuck in and the response we had from the hundreds of people's days we brightened up was overwhelming.



It is VE Day and we might not be able to have the street parties and events we had hoped for to mark this special anniversary but we wanted to help lift your spirits in this tough time and help mark the day.

Our team at West Faversham Community Centre have been hard at work baking to send you and over 700 others an afternoon tea to enjoy while you watch some of the tv events such as the Queen's or Churchill's speech.

Your bag has; a homemade fruit scone with jam and clotted cream; a homemade cheese scone and butter; ham, salmon and egg mayo sandwich fingers (with the crust cut off of course!) a piece of fruit cake; Tea, cream and sugar.

We really hope you enjoy this!

Thank you for staying home, from all of us at West Faversham Community Centre and we hope to see you soon!

Kind regards

J Browning

James Browning
Chief Executive
WFCA



WEST FAVERSHAM
Community Association

Reg Charity No- 1139223 - Reg Company- 7296070 - Reg office- WFCC, Byeingswood Rd, Faversham, ME13 7RH



CONTINUING SUPPORT POST LOCK DOWN

Although the first major lockdown is over, our community is still not in the place it was before Covid.

People are struggling more than ever, and we are keen to support them the best ways we can. We have taken on a new team dedicated to wellbeing, mental health, and family support to ensure we are offering services in these three vital areas.

We have also expanded our youth support team to be able to offer additional youth service activities throughout the week, to help young people become more resilient and cope better with the consequences of Covid.

OUR TEAM

West Faversham Community Association has a team of 42 dedicated staff that help provide our service and create a welcoming and supporting atmosphere in all of our centres. We employ full time and part time, as well as casual staff for events, the FTE of our staff is 31 people, up 12 on the previous year. We are an equal opportunities employer and our paid staff is made up of 46% male and 54% female ranging in ages from 16 to 65 years old and includes staff with disabilities. We also have 6 apprentice staff, and also offer employment to serving offenders as part of their rehabilitation through a close relationship with HMP Stanford Hill. In the year our gender pay gap was 6%, compared to 4% in the previous year.

Our operations are led by the CEO and Senior Leadership Team, who are below.



James Browning
CEO



David White
Head of Facilities and Safety



Amy Mildon
Management Accountant



Nick Dearberg
Head of Hospitality



Josh Dolman
Head of Leisure



Louise Asekokhai
Head of Community Activities



Oliver Wilson
Head of Development

GROWING COMMUNITY TEAM

During the year and period of this report, the charity has made significant investments in staffing within the community team, now with a total of 22 staff within our Community and Leisure teams. The community team lead by Louise our Head of Community Activities now comprises of; A wellbeing support worker, A family support worker, An elderly and isolation support worker, 7 young people support workers, and our 3 community chefs.

This increase in team members has allowed us to offer a great range of support services to the community across all our areas of work.

TRADING

West Faversham Community Association operates with a social enterprise business model, in which trading operations such as events and catering, support the delivery of community work along with grants the Association secures. The board have identified 5 key areas of work based on needs of the community, identified through research and consultation with the community. Over the 5 years of the strategic plan of the Association we will work to improve the lives of local people through addressing these areas.

ATE Limited

ATE has continued to operate as a profitable subsidiary for WFCFA, generating additional resource for the Charity to use. Covid has had a significant impact on the company's ability to generate revenue in the current year, and reduced gift aid at the end of the year 19-20. For the current year ATE has not been able to generate income during the first half of the year until September when we started operating at Aylesham Welfare Leisure Centre, giving the company some ability to generate income going forward.

Kent Community Training CIC

During the year Kent Community Training did not trade, with cafe operations moving into the main charity.

BEYOND FAVERSHAM

West Faversham Community Association continues to operate the Herne Centre, for which we now have a 3 year contract extension. We have also entered into a new agreement for 5 years with Aylesham and Snowdown Social and Welfare Scheme to manage Aylesham Welfare Leisure Centre, a fantastic facility with huge potential to deliver our commitments and leisure goals going forward.

Our multi-site operations are key to our charity's strategy, allowing us to grow our team of community support workers and range of services we offer in all our communities.

Into the future we will continue to review opportunities for new partnerships and assess the impact these can have on the delivery of our community goals.

Our community impact has always spread further than just the west of Faversham and across all of the town and into surrounding villages.

In addition to this, we also provide support in other communities, we have taken on an additional working as name, of Invicta Community & Leisure.

This will be our brand name for the community services, each centre will continue to maintain the identity of its own name, and our charity will still be West Faversham Community Association, the heart of which will always be Faversham.



LOOKING FORWARD

As the COVID-19 lockdown ceases, and we get used to this temporary new normal, our activities are starting to return. During the next 6-12 months we will be offering more services to young people with an expanded youth service, including more fitness and life learning opportunities, alongside expanded social opportunity.

We will also be offering more support for those suffering with depression, stress, anxiety, as well as support for families who are struggling.

Now that our planning permission has been granted our team will be focusing on bringing our extension and the huge increases in services and support this will deliver to fruition.

CEO'S REMARKS

2019-2020 was a great year for us as a charity, we made great strides forward in delivering our aims, with our gym and vastly increased community fitness offer, bringing our youth community activity in house, with a broader range of activities for young people. Not only did we make improvements in these areas, we also laid the ground works for diverging our income, growing our trading revenues with an additional site in a community that can benefit from our services. We have also prepared for the expansion of our site to offer more to our community, and grew our team with some amazing new personnel that will bring huge benefit to our charity and the community we work in.

This could have not been put more to the test than when Covid-19 virus struck, and we had to change everything about how we support the community. And our team did just that, overnight our team took on new roles without question to do the best job they could do, to support those being left most vulnerable because of Covid. Thank you, to all the team for your phenomenal help.

James Browning - Chief Executive Officer - West Faversham Community Association

CHAIRMAN'S REMARKS

Following on from a previous very successful year, 2019-20 looked as though it were set to be really successful, with an increased staff, budget and additional venues supplying services to a wider area.

However, just prior to the end of our financial year, the country was hit with COVID19 resulting in withdrawal of most of our activities and the subsequent loss of revenue. During this time but the management, supported by the trustees put together a plan to see us through this difficult time and still provide assistance to those suffering shortages due to the various constraints of Lockdown. Having approached Swale Borough Council, we were awarded funds to provide food and household supplies to needy residents of the borough. We managed to secure grant funding from many sources together with donations from local branches of supermarkets and independent traders and were able to deliver ingredients for over 50,000 meals! Many thanks must go to the staff and volunteers for their unstinted time and effort put into this project.

We have re-negotiated our agreement with Herne and Broomfield Parish Council so that we can proceed to provide services at their centre, including before and after school care, which is exceeding projections. As mentioned elsewhere, we have also entered an agreement with Aylesham and Snowdown Welfare Association to take over the management of their sizeable facility, which incorporates many sports fields and a gymnasium. During the Lockdown we refurbished much of the building making into a truly welcoming venue which promises to bring in substantial revenue to WFCA. These additional facilities have enabled us to employ many new people, thereby boosting the local economy, another great achievement.

We have also now been granted planning permission to erect a new building on the Bysing Wood site to provide new facilities for some of our regular hirers thereby releasing more space in the existing building for new events and hirers.

We have secured approximately 50% of the funding for this project and can now commence fund raising in earnest to ensure that it will be built.

Our Annual General Meeting is to be held on December 2020 on-line due to government restrictions on numbers that can attend. You will note that at the end of this report there is a proxy form which we would ask to be filled in and returned to the Centre to ensure that the meeting is quorate.

Reserves

Our aim is to create unrestricted reserves equivalent to six months core expenditure in the future. The board aims to grow to a minimum of 3 months at a rapid rate, and then gradually grow to 6 months, thus balancing the need for financial security with the need to invest in the organisation and the community. During the year 2020-21 the board will not seek to increase reserves due to the covid crisis.

Public benefit

When considering the West Faversham Community Association's activities, the Trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's General Guidance on Public Benefit.

Going Concern

The Trustees have taken account of the document "Going Concern and Liquidity Risk" Guidance for Directors of UK Companies 2009 issued by the Financial Reporting Council and consider the charitable company is a going concern. This assessment is based upon the funding available, repayment terms of the Social Investment Bank loan, cash in hand and the level of free reserves and income expected to be received from the services provided.

Remuneration Policy

The pay of all the employees, is determined by the Board of Trustees on recommendation of the Chief Executive Officer.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of West Faversham Community Association for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 2015 (FRS 102);
- 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 charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence 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 included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board of Trustees on 27th November 2020 and signed on their behalf by:



T Abram
Chairman

FINANCIAL REPORTS

YEAR ENDING MARCH
31ST 2020

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS ON THE UNAUDITED ACCOUNTS OF WEST FAVERSHAM COMMUNITY ASSOCIATION FOR THE YEAR ENDED 31 MARCH 2020

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2020 which are set out on pages 14 to 27.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Duncan Cochrane-Dyet FCA

**MHA MacIntyre Hudson
71 New Dover Road
Canterbury
Kent
CT1 3DZ**

Date: 27 November 2020

STATEMENT OF FINANCIAL ACTIVITIES & BALANCE SHEET

GROUP STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2020

	Notes	General Fund Undesignated	General Fund Designated	Restricted Funds	Total	Total
		2020 £	2020 £	2020 £	2020 £	<i>Prior year restated</i> 2019 £
Income from:						
Donations and legacies:						
Fundraising		15,693	-	-	15,693	24,796
Grant income and donations	3	3,843	-	111,773	115,616	168,893
Charitable Activities:						
Hiring fees		231,145	-	-	231,145	179,897
Membership fees		1,949	-	-	1,949	1,867
Classes and Club fees		109,931	-	-	109,931	43,082
Other trading activities:						
Teas, coffees & small buffets		-	-	-	-	8,016
Trading subsidiaries	4	75,868	-	-	75,868	167,597
Investment	5	-	-	-	-	26
Other:						
Other income		4,364	-	-	4,364	37,809
Total income		442,793	-	111,773	554,566	631,983
Expenditure on:						
Raising funds						
		1,494	-	-	1,494	15,583
Charitable activities:						
Cost of running the Centre	6	431,406	-	250,503	681,909	563,519
Trading subsidiary costs	4	64,442	-	-	64,442	148,639
Total expenditure		497,342	-	250,503	747,845	727,741
Net income/expenditure		(54,549)	-	(138,730)	(193,279)	(95,758)
Transfers between funds		2,692	(2,692)	-	-	-
Net movement in funds		(51,857)	(2,692)	(138,730)	(193,279)	(95,758)
Reconciliation of funds						
Total funds brought forward		109,825	2,692	2,047,774	2,160,291	2,256,047
Prior year balances restated		29,046	-	-	29,046	2
Total funds carried forward		87,014	-	1,909,044	1,996,058	2,160,291

	Notes	Group		Charity	
		2020	2019	2020	2019
		£	£	£	£
Fixed assets					
Tangible assets	12	2,221,936	2,224,210	2,221,936	2,224,210
Intangible assets	12a	1,015	-	-	-
Investments		1	5,001	1	5,001
Total fixed assets		2,222,952	2,229,211	2,221,937	2,229,211
Current assets					
Stock		22,190	25,027	7,400	5,900
Debtors (amounts falling due within one year)	13	67,493	25,658	83,064	41,834
Cash at bank and in hand		6,569	67,256	3,246	58,598
Total current assets		96,252	117,941	93,710	106,332
Liabilities					
Amounts falling due within one year	14	116,518	64,312	112,347	52,892
Net Current assets		(20,266)	53,629	(18,637)	53,440
Total assets less current liabilities		2,202,686	2,282,840	2,203,300	2,282,651
Creditors: amounts falling due after more than one year	15	206,628	122,549	206,628	122,549
Total net assets		1,996,058	2,160,291	1,996,672	2,160,102
The funds of the Charity					
Restricted funds	17	1,909,044	2,047,774	1,909,044	2,047,774
Unrestricted funds					
General fund - designated	18	-	2,692	-	2,692
- undesignated		87,014	109,825	87,628	109,636
Total Charity Funds		1,996,058	2,160,291	1,996,672	2,160,102

The Trustees have prepared group accounts in accordance with section 399 of the Companies Act 2006 and section 138 of the Charities Act 2011. The Trustees consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act"). For the year ending 31 March 2020 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 31 March 2020 and of its net incoming resources for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act. These constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company. The financial statements were approved by the Board of Trustees on 27th November 2020 and signed on their behalf.

Trevor Abram
Chairman



1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) General information and basis of Preparation - West Faversham Community Association is a Charitable Company limited by guarantee in England and Wales. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are to establish and run a community centre.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements 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 UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

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 trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

The financial statements are prepared in sterling which is the functional currency of the Charity and rounded to the nearest £1.

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) Income - All incoming resources are included in the statement of financial activities when the charitable company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations are recognised as income when any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and the economic benefit can be measured reliably.

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

Grants are recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income tax recoverable in relation to donations received under gift aid or deeds of covenant is recognised at the time of the donation.

Hiring fees are recognised when the event takes place. Fees received in advance for events occurring after the year end are deferred and recognised in other creditors.

Income from trading activities includes income earned from trading activities to raise funds for the Charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Fundraising income is recognised when the income is receivable.

Investment income, gains and losses are allocated to the appropriate fund. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally on notification of the interest paid or payable by the Bank.

c) Expenditure - All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Any irrecoverable VAT is charged as a cost against the activity for which the

expenditure was incurred. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Costs of generating funds include fundraising, publicity costs and non-charitable trading activities together with their related support costs.

Expenditure on charitable activities includes costs directly related to running the community centre. Costs include direct wages, repairs and maintenance, and overheads such as insurance and utility expenses.

Support costs are those costs incurred directly in support of expenditure on the objects of the charitable company and are allocated across charitable and non-charitable activities on a pro-rata basis guided by the value of attributable costs, unless they can be attributed directly, being a measurement considered representative of the specific input into each activity. Costs include office and governance costs.

Governance costs include those costs associated with meeting the constitutional and Statutory requirements of the Charity and include Independent examination fees.

e) company status - The charitable company is a company limited by guarantee. In the event of the charitable company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

f) Tangible fixed assets and depreciation - After the initial set up costs, all assets costing less than £1,250 are written off at time of purchase. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives as follows:

Freehold buildings	2%/10% on cost
Furniture, fittings and equipment	15% reducing balance
Office equipment and computers	25% straight line

Depreciation is charged once the equipment purchased has been fully received and is operational.

g) Debtors and creditors receivable / payable within one year - Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

h) Cash in bank and in hand - Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Fund Accounting - Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the charitable company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

j) Stock - Stock is valued at the lower of cost or net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Provision is made for damaged, obsolete and slow moving stock where appropriate.

k) Pensions - The Charity operates an Auto-enrolment Pension scheme. The charge shown in the accounts represents the employer's contributions to the money purchase scheme.

l) Consolidation- These financial statements consolidate the results of the charity and its wholly owned Subsidiaries All The Extras Ltd and Kent Community Training C.I.C. on a line by line basis. A separate statement of financial position or income and expenditure account, for the charity itself is not presented because the Charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

m) Key judgements and key sources of estimated uncertainties - The Trustees consider that the only significant judgements made in the preparation of the financial statements are the attribution of £250,000 to land in the cost of freehold land and buildings, and the rates of depreciation used as set out in note 1f.

2 Restricted and unrestricted Income

All income for the current and prior year was attributable to unrestricted income, except for restricted grants and donations as disclosed in note 3.

3 Grant Income and donations

	General Fund		Restricted	Total	Total
	Undesignated	Designated	Funds	Funds	Funds
	2020	2020	2020	2020	2019
	£	£	£	£	£
Grants	-	-	111,773	111,773	153,056
Donations	3,843	-	-	3,843	15,837
	<u>3,843</u>	<u>-</u>	<u>111,773</u>	<u>115,616</u>	<u>168,893</u>
Grants					
Local authorities					
Swale Borough Council (Training)	-	-	2,820	2,820	350
East Kent Group	-	-	1,000	1,000	-
Kent County Council	-	-	1,863	1,863	-
Faversham Town Council	-	-	(64)	(64)	-
Charitie: I will youth association	-	-	-	-	4,580
PP2w	-	-	600	600	1,900
Power to change	-	-	14,117	14,117	52,005
Kent Community Foundation	-	-	5,700	5,700	-
National Lottery (Job Hub)	-	-	(769)	(769)	6,710
Be Commercial	-	-	4,075	4,075	-
RG Hills Trust	-	-	2,250	2,250	-
National Lottery (Climbing Wall)	-	-	17,702	17,702	-
Children in Need (Holiday Club)	-	-	-	-	16,335
Children in Need (Youth Club)	-	-	-	-	6,451
National Lottery (RE&I)	-	-	9,500	9,500	-
One Stop Shop (Community Funday)	-	-	150	150	-
Tudor Trust	-	-	23,800	23,800	13,775
TEG UK	-	-	2,000	2,000	-
John Swire	-	-	6,000	6,000	-
Colyer Ferguson	-	-	10,250	10,250	-
Charitable living youth gardening	-	-	-	-	2,340
Swale sports and physical activity	-	-	350	350	633
A4A Improvements	-	-	-	-	8,150
Sports England & KCC (Climbing wall)	-	-	-	-	30,798
Cozy Feet	-	-	-	-	1,300
Baby massage	-	-	350	350	1,650
Others Bailey Thomas	-	-	5,000	5,000	-
Fencing	-	-	500	500	-
Hit Training	-	-	-	-	1,500
Fighting Fund	-	-	4,579	4,579	4,579
	<u>-</u>	<u>-</u>	<u>111,773</u>	<u>111,773</u>	<u>153,056</u>

Grant income and Donations amounted to £115,616 (2019: 168,893) of which £111,773 (2019: £153,056) was attributable to restricted funds.

4 INCOME AND EXPENDITURE OF TRADING SUBSIDIARIES

The Charity owns the whole of the issued share capital of All The Extras Ltd. The results of this Company for the year ended 31 March 2020 are summarised below:

	2020	2019
	£	£
Turnover	75,868	73,128
Direct costs	<u>(47,353)</u>	<u>(41,862)</u>
	28,515	31,266
Management charges to/ from parent company	(2,400)	(4,800)
Administrative expenses	<u>(17,089)</u>	<u>(13,954)</u>
	9,026	12,512
Gift Aided to the Charity	<u>(9,831)</u>	<u>(12,560)</u>
Operating loss	<u>(805)</u>	<u>(48)</u>
	(805)	(48)
Retained loss in subsidiary	(805)	(48)
The aggregate of assets, liabilities and funds was:		
	2020	2019
	£	£
Assets	19,628	20,434
Liabilities	<u>(20,242)</u>	<u>(20,243)</u>
Net (liabilities) / assets	<u>(614)</u>	<u>191</u>
Represented by:		
Ordinary shares of £1 each	1	1
Profit and Loss account	<u>(615)</u>	<u>190</u>
Total funds	<u>(614)</u>	<u>191</u>

The Charity is the sole member of Kent Community Training C.I.C. (formerly The Café at West Faversham Community Centre Limited), a company limited by guarantee. The results of this Company for the year ended 31 March 2020 are summarised below:

	2020	2019
	£	£
Turnover	-	94,469
Direct costs	-	(85,916)
	<u>-</u>	<u>8,553</u>
Administrative expenses	-	(6,907)
	<u>-</u>	<u>1,646</u>
Gift Aided to the Charity	-	(1,848)
Operating loss	-	(202)
	<u>-</u>	<u>-</u>
Retained loss in subsidiary	-	(202)
	<u>-</u>	<u>-</u>
	2020	2019
	£	£
The aggregate of assets, liabilities and funds was:		
Assets	-	11,314
Liabilities	-	(11,315)
Net liabilities	<u>-</u>	<u>(1)</u>
	<u>-</u>	<u>(1)</u>
Represented by:		
Profit and loss account	-	(1)
Total funds	<u>-</u>	<u>(1)</u>
	<u>-</u>	<u>(1)</u>

5 Investment income

	General Fund		Restricted	Total	Total
	Undesignated	Designated	Funds	Funds	Funds
	2020	2020	2020	2020	2019
	£	£	£	£	£
Interest receivable	-	-	-	-	26
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26</u>

6 Costs of running the centre

Analysis of resources expended	General Fund		Restricted Funds	Prior year restated	
	Undesignated	Designated		Total	Total
	ated 2020 £	ated 2020 £	Funds 2020 £	Funds 2020 £	Funds 2019 £
Gross wages	307,927	-	-	307,927	218,469
Direct cost of classes, holiday scheme and jobs hub	-	-	-	-	2,487
Purchase of decorations and hirings	27,817	-	-	27,817	18,248
Purchase of food and Drink	38,679	-	-	38,679	9,791
	<u>374,423</u>	-	-	<u>374,423</u>	<u>248,995</u>
<i>Repairs, maintenance and improvements:</i>					
Sundry repairs	9,682	-	-	9,682	725
Equipment services maintenance	21,546	-	-	21,546	19,688
Purchase of small items of equipment and fixtures	3,393	-	-	3,393	7,624
Garden maintenance	-	-	-	-	1,090
Building Improvements	2,831	-	-	2,831	46,738
Depreciation	-	-	138,730	138,730	122,265
	<u>37,452</u>	-	<u>138,730</u>	<u>176,182</u>	<u>198,130</u>
<i>Overheads:</i>					
Insurance	7,340	-	-	7,340	7,181
Water and sewage rates	2,646	-	-	2,646	4,474
Electricity and Gas	17,386	-	-	17,386	15,455
Waste disposal	5,400	-	-	5,400	4,040
TV licence and performing rights	10,552	-	-	10,552	1,563
Telephone	6,733	-	-	6,733	6,232
Cleaning materials	2,716	-	-	2,716	3,635
Staff and volunteer training	18,216	-	-	18,216	12,687
Advertising	6,253	-	-	6,253	6,452
Stationery and postage	3,614	-	-	3,614	5,013
Employment HR and Consultancy	3,008	-	-	3,008	3,827
Sundry expenses	3,706	-	-	3,706	5,289
Interest	9,493	-	-	9,493	6,486
	<u>97,063</u>	-	-	<u>97,064</u>	<u>82,334</u>

6 Costs of running the centre (Cont)

Support costs	General Fund		Restricted	Prior year restated	
	Undesign	Design		Total	Total
	ated	ated	Funds	Funds	Funds
	2020	2020	2020	2020	2019
	£	£	£	£	£
Accountancy and independent exam	10,358	-	-	10,358	7,493
Bookkeeping and payroll fees	85	-	-	85	2,844
Photocopier charges	5,325	-	-	5,325	485
Subscriptions	2,186	-	-	2,186	1,348
Local authority licences	556	-	-	556	8,169
PC Support and onsite	8,844	-	-	8,844	5,639
Legal fees	2,474	-	-	2,474	3,348
Bank charges	4,413	-	-	4,413	4,733
	<u>34,241</u>	<u>-</u>	<u>-</u>	<u>34,241</u>	<u>34,060</u>
Total cost of running the Centre	543,179	-	138,730	681,909	563,519
Reallocation to restricted funds	(111,773)	-	111,773	-	-
	<u>431,406</u>	<u>-</u>	<u>250,503</u>	<u>681,909</u>	<u>563,519</u>

7 Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examination fee of £10,358 (2019: 7,493).

8 Employee costs and Trustees' remuneration

	2020	2019
	£	£
Staff costs of the group were:-		
Wages and salaries	290,475	208,102
Social security costs	13,652	8,484
Employers pension contributions	<u>3,800</u>	<u>1,883</u>
	<u>307,927</u>	<u>218,469</u>

There were no employees whose annual emoluments were £60,000 or more.

The average monthly number of employees and full time equivalents (FTE) during the year

	2020	2020	2019	2019
	Number	FTE	Number	FTE
	<u>37</u>	<u>31</u>	<u>25</u>	<u>19</u>

9 Pension Costs

The charity operates a contributory pension scheme. This is a defined contribution scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £3,800 (2019: £1,883).

10 Trustees, and key management personnel Remuneration and expenses

An employee connected to the Trustees received remuneration totalling £14,527 (2019: £7,400) during the year. Expenses of £Nil (2019: £196) were reimbursed to a total of Nil (2019: 1) Trustee in respect of travelling and other incidental expenses.

The total amount of employee benefits received by key management personnel was £59,046 (2019: £54,960). The Charity considers its key management personnel to comprise of the Charity's Trustees and Chief Executive.

11 Taxation

The parent company is a charity and not subject to corporation tax.

12 Fixed assets (tangible) - Charity	Leasehold building and improvements	Motor vehicles	Furniture, fittings & equipment	Computer & Office Equipment	Total 2020
	£	£	£	£	£
Cost					
As at 1 April 2019	<i>Prior year restated</i> 2,932,698	11,050	147,006	32,890	3,123,644
Additions	136,456	-	-	-	136,456
Disposals	-	-	-	-	-
As at 31 March 2020	3,069,154	11,050	147,006	32,890	3,260,100
Depreciation					
As at 1 April 2019	791,190	4,144	88,091	16,009	899,434
Disposals	-	-	-	-	-
Charge for the year	122,424	2,763	9,124	4,419	138,730
	913,614	6,907	97,215	20,428	1,038,164
Net book value					
As at 31 March 2020	2,155,540	4,143	49,791	12,462	2,221,936
As at 31 March 2019	<i>Prior year restated</i> 2,141,508	6,906	58,915	16,881	2,224,210

Fixed assets (tangible) - Group	Leasehold building and improvements	Motor vehicles	Furniture, fittings & equipment	Computer & Office Equipment	Total 2020
	£	£	£	£	£
Cost					
As at 1 April 2019 <i>Prior year restated</i>	2,932,698	11,050	147,006	32,890	3,123,644
Additions	136,456	-	-	-	136,456
Disposals	-	-	-	-	-
As at 31 March 2020	3,069,154	11,050	147,006	32,890	3,260,100
Depreciation					
As at 1 April 2019	791,190	4,144	88,091	16,009	899,434
Disposal	-	-	-	-	-
Charge for the year	122,424	2,763	9,124	4,419	138,730
As at 31 March 2020	913,614	6,907	97,215	20,428	1,038,164
Net book values					
As at 31 March 2020	2,155,540	4,144	49,791	12,462	2,221,936
As at 31 March 2019 <i>Prior year restated</i>	2,141,508	6,906	58,915	16,881	2,224,210

At 31 March 2020 the net book value of freehold land and buildings contained £250,000 of Land at Cost which is not depreciated.

12a Fixed assets (intangible) - Group

	Computer software	Total 2020
	£	£
Cost		
As at 1 April 2019	-	-
Additions	1,269	1,269
Disposals	-	-
As at 31 March 2020	1,269	1,269
Depreciation		
As at 1 April 2019	-	-
Disposal	-	-
Charge for the year	254	254
As at 31 March 2020	254	254
Net book values		
As at 31 March 2020	1,015	1,015
As at 31 March 2019	-	-

13 Debtors

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Trade debtors	43,011	9,229	43,011	5,767
Amount owed by group undertakings	-	-	16,071	20,138
Sundry debtors	2,356	2,036	1,856	1,536
Prepayments	22,126	14,393	22,126	14,393
	<u>67,493</u>	<u>25,658</u>	<u>83,064</u>	<u>41,834</u>

14 Creditors: amounts falling due within one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Loan	7,600	7,600	7,600	7,600
Trade creditors	38,141	28,884	37,211	28,015
Other creditors	2,987	5,469	1,180	4,439
Finance leases	-	9,658	-	2,749
Taxation and social security	31,677	7,754	31,677	7,754
Accruals and deferred income	36,113	4,947	34,679	2,335
	<u>116,518</u>	<u>64,312</u>	<u>112,347</u>	<u>52,892</u>

15 Creditors: amounts falling due after more than one year

	Group		Charity	
	2020	2019	2020	2019
	£	£	£	£
Finance leases	-	4,177	-	4,177
Loans	206,628	118,372	206,628	118,372
	<u>206,628</u>	<u>122,549</u>	<u>206,628</u>	<u>122,549</u>

Included within the above are amounts falling due as follows:

Between one and five years

Loan due within 1 - 5 years	27,900	44,677	27,900	44,677
Loan due over more than 5 years	178,728	77,872	178,728	77,872

Creditors includes amount not wholly repayable within 5 years as follows:

Repayable by instalments	178,728	77,872	178,728	77,872
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The loan represents amounts advanced from The Charity Bank Limited. The loan is secured by way of a legal charge over the Association's land and buildings. The Subsidiary All the Extras is in receipt of a barrellage loan of £2,500 which is repayable from discount on purchases, as at 31 March 2020 the amount outstanding was £Nil (2019: £1,475).

16 Analysis of net assets between funds	General Funds		Restricted funds	Total 2020
	Undesignated	Designated		
	£	£	£	£
Tangible fixed assets	175,130	-	2,047,822	2,222,952
Current assets	-	-	96,252	96,252
Current liabilities	(108,918)	-	(7,600)	(116,518)
Long term liabilities	-	-	(206,628)	(206,628)
Net assets as at 31 March 2020	66,212	-	1,929,846	1,996,058

17 Restricted funds	Balance at 01 04 19	Incoming resources	Expenses	Transfers	Balance at 31 03 20
	£	£	£	£	£
<i>Building improvement and Association development fund</i>	2,025,796	8,008	138,810	-	1,894,994
<i>Other grants</i>	-	-	-	-	-
Swale Borough Council	350	4,050	4,400	-	-
Faversham Town Council	(64)	-	(64)	-	-
Children in Need (Holiday Clu	(1,310)	-	(1,310)	-	-
Kent County Council	-	1,863	1,863	-	-
East Kent Group	-	1,000	1,000	-	-
National Lottery (Job Hub)	(769)	-	(769)	-	-
PP2w Youth Skills	600	-	600	-	-
Fencing	500	-	500	-	-
One Stop Shop	150	-	150	-	-
Tudor Trust	8,600	23,000	23,800	-	7,800
Fighting Fund	4,579	-	4,579	-	-
Bailey Thomas	5,000	-	5,000	-	-
Kent Community Foundation	-	5,700	5,700	-	-
Power to Change	3,992	14,200	18,192	-	-
RG Hills Trust	-	2,250	2,250	-	-
John Swire	-	6,000	6,000	-	-
Colyer Ferguraon	-	16,500	10,250	-	6,250
Baby Massage	350	-	350	-	-
Lottery (Climbing Wall)	-	17,702	17,702	-	-
National Lottery (E&I)	-	9,500	9,500	-	-
TEG UK	-	2,000	2,000	-	-
	2,047,774	111,773	250,503	-	1,909,044

Building improvement and Association development fund

This relates to monies raised to demolish the old centre and build a modern purpose built community centre

Other grants

Swale Borough Council's Localism grant towards training staff and volunteers

Faversham Town Council's grant towards running costs of radio station

Children in Need - a series of National Lottery grants to create holiday clubs for school age children

Children in Need - a series of National Lottery grants to create youth clubs for school age children

The Cole Trust - a grant to assist towards creating a youth club for school age children

National Lottery - a grant to fund the running of an onsite job hub

Post Code Lottery - a grant to Centre Stage Group to assist in cost of drama productions

Fencing- a grant towards anti vandal fencing

One Stop Shop - a grants towards community fundays

Tudor Trust - funding for general community support work

National Lottery - a grant to have a free 5th Anniversary Funday on the 9th July 2017

Groundworks - additional funding for 5th Anniversary Funday

18 Designated Fund

	Balance at 01 04 2019	Incoming resources	Expenses	Transfers	Balance at 31 03 2020
Buildings defects fund	<u>2,692</u>	<u>-</u>	<u>-</u>	<u>(2,692)</u>	<u>-</u>

Historically building work has been carried out to the Charity's premises to make it fit for purpose. The Trustees however consider the work to be incomplete and the construction company has since liquidated. The Charity has set aside a sum of money to make emergency repairs to the Centre and deal with defects in the Centre not rectified by the builders. These costs will be offset against the designated fund in future periods.

19 Capital commitments

The charity has no capital commitments at 31 March 2020 (2019: Nil).

20 Related Party

During the year, an employee (the daughter and step-daughter of Trustees) received a salary of £14,527 (2019: £7,400).

21 Prior Year Adjustment

A prior year adjustment was required to increase the accountancy and independent examination fees by £2,046 which has restated the balance in Note 6 as well as the trade creditors balance in Note 14. In addition, land and buildings improvements were wrongly included in local authority licences last year therefore a prior year adjustment of £21,999 was made to restate the Charity and Group tangible assets, Note 12, as well as the local authority licences balance in Note 6.

Furthermore, a final prior year adjustment was required to decrease investments and hiring fees by £27,000 as the amounts were wrongly accounted for, the effect of this is a restated income figure which is lower and a reduction in the 2019 investments balance on the balance sheet.

“You folks are doing an amazing job. This is so thoughtful”

“Amazing facility, ive just moved to the area and couldnt belive what you had on offer here, so much to do for everyone.”

“You were willing to help us and offered your services, skills and experience without question. I wanted to say how much I appreciate this. I also wanted to thank you for the ongoing commitment and expansion of the service offered from the Faversham Hub. I know the team could not have delivered without you.”

www.westfavershamca.org

Registered Office

West Faversham Community Centre
Bysing Wood Road
Faversham
Kent
ME13 7RH

Company number
07296070

Charity Number
1139228