Charity registration number: 1157776

DOVER SMART PROJECT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
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CT18 7TQ

Dover Smart Project
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Dover Smart Project
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Ms E Mitchell Mr B Wilson Ms R Whalley Ms H Russell Ms H Bunyard Mr J Smalley Ms M Bayliss-Stranks Mr D Burton Ms B Carini Mr D Smith
Charity Number	1157776
Principal Address	7 Bench Street Dover Kent CT16 1JH
Independent Examiner	Daniel Payne FCCA Beresfords Chartered Certified Accountants 1-2 Rhodium Point Spindle Close Hawkinge, Folkestone Kent CT18 7TQ

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

To advance education in the arts for the public benefit, particularly but not exclusively through the provision of art workshops and exhibitions of work produced. The charity uses art and creativity to improve wellbeing, confidence, aspiration and social connection, with particular emphasis on people experiencing disadvantage, caring responsibilities, ill health, dementia or isolation.

Significant Activities

During 2025 the charity provided free and accessible creative activities, practical support and opportunities for people in Dover and the surrounding area. Its main work included regular groups and individual support for young carers; creative and wellbeing sessions in the community and during school holidays; outreach and partnership work with schools; activities for older people, including people living with dementia and their carers; support for people affected by cancer; and community art projects that brought people together and improved shared spaces.

The charity also operated its community gallery as a welcoming and trusted venue, offered signposting to other services, provided trips and new experiences, and worked with local organisations, schools, funders and volunteers to identify and respond to unmet need.

Public Benefit

Activities are designed to further the charity's objects and are offered for public benefit, with priority given to people who face disadvantage or barriers to participation.

The charity works in partnership with local schools, health and community organisations, businesses, funders and other voluntary groups to extend its reach and avoid duplication.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission’s guidance on public benefit.

Contribution made by volunteers

Volunteers made an important contribution to the charity's work. They supported creative sessions, community events, fundraising, refreshments, preparation of materials, practical tasks and the welcoming of beneficiaries. Their time increased the range and quality of activities the charity could provide and helped create a friendly, inclusive atmosphere.

Achievements and Performance

Main Achievements

In 2025 Dover smART Project supported 256 young carers in the community and delivered 266 free creative sessions. The charity secured funding to support its projects helping it provide consistent activities, trusted relationships and opportunities that many families could not otherwise access.

Young carers benefited from safe spaces where they could take a break from caring responsibilities, enjoy creative and wellbeing activities, build friendships with others who understood their experiences and receive support from trusted adults. Holiday provision helped maintain contact when school-based support was unavailable.

The charity continued to use art and creativity to reduce loneliness and isolation among older people, including people living with dementia and their carers, and to support people and families affected by cancer. Community and gallery-based activity created welcoming opportunities for people of different ages and backgrounds to connect, develop confidence and take part in local cultural life.

Partnership work with schools and community organisations improved awareness of young carers and helped families reach support earlier. The charity's visible local presence, community projects and events also strengthened relationships across Dover and encouraged volunteering, fundraising and wider participation.

The charity maintained and expanded direct support for young carers while continuing its wider programme for older people, families and people affected by ill health. Delivery remained focused on free, local and inclusive provision.

Financial Review

Financial Position

At 31 December 2025 the charity held total funds of £180,519, comprising £55,038 unrestricted funds and £125,481 restricted funds. Total income for the year was £226,527 and total expenditure was £209,675.

Reserves Policy

The trustees aim to hold unrestricted reserves equivalent to approximately six months of core overhead expenditure. Reserves are held to protect the continuity of essential services, meet contractual and property commitments, manage delays between grant awards and receipt of funds, and respond to unexpected reductions in income or increases in demand. The amount of free reserves held at the year end was £53,989.

Going Concern

The trustees have reviewed budgets, expected grant income, expenditure commitments and cash flow for at least twelve months from the date of approval. On the basis of that review, they consider the charity to be a going concern. The charity remains exposed to uncertainty arising from reliance on grants and rising delivery costs, and the trustees continue to monitor these matters closely.

Principal source of funds

The charity's principal sources of income are grants from charitable trusts, foundations and statutory or community funders; donations from individuals and businesses; community fundraising; and other income generated in support of its charitable activities. Major support during the period included funding for young carers and community delivery.

The trustees are continuing to develop unrestricted income and longer-term partnerships so the charity can sustain core staff, its community venue and services beyond individual funding periods.

Structure, Governance and Management

Governing Document

The charity is governed by the constitution adopted on 23rd September 2013 and amended on 20th May 2014. The trustees are responsible for the management and administration of the charity, supported primarily by the Cheif Executive and Charity and Fundraising Manager.

The charity is an unincorporated association registered as a charity in England and Wales.

Trustee Selection Methods

Trustees are appointed by the trustee board in accordance with the constitution. Recruitment considers the skills, experience, independence and lived experience needed by the charity. Prospective trustees are introduced to the charity's work and responsibilities before appointment, and appropriate checks and declarations are completed.

Other information

Policies and procedures adopted for the induction and training of trustees

New trustees receive the governing document, recent accounts and reports, key policies and Charity Commission guidance on trustee duties. Induction includes the charity's activities, finances, safeguarding, risk management and conflicts of interest. Trustees are encouraged to undertake relevant training and receive updates when legal, regulatory or operational requirements change.

The charity’s organisational structure and any wider network with which the charity works

The trustee board is responsible for strategy, governance, financial oversight, risk and compliance. Day-to-day management is delegated to the Chief Executive, supported by staff and volunteers who deliver the charity's programmes. The charity works closely with schools, local authorities, health and social-care partners, community organisations, funders and businesses. Safeguarding remains central to the management and delivery of all services.

Other Information

Principal risks facing the charity

The principal risks are dependence on time-limited grant funding, increasing premises and delivery costs, growth in demand, recruitment and retention of skilled staff and volunteers, safeguarding, data protection, and the operational impact of disruption to the charity's venue or services. Trustees review financial information and risks regularly. Controls include budgeting and cash-flow monitoring, funding diversification, appropriate insurance, safeguarding and data-protection procedures, staff and volunteer training, and partnership working.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Margi Bayliss-Stranks

Ms M Bayliss-Stranks

Trustee
Date 24/09/2026

Dover Smart Project
Independent Examiner's Report to the Trustees of Dover Smart Project
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Dover Smart Project (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.



Daniel Payne FCCA
Date 24/09/2026
Beresfords
Chartered Certified Accountants
1-2 Rhodium Point
Spindle Close
Hawkinge, Folkestone
Kent
CT18 7TQ

Dover Smart Project
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	37,217	185,763	222,980	252,794
Other	**4**	3,279	268	3,547	1,140
		40,496	186,031	226,527	253,934
EXPENDITURE ON:					
Charitable activities:	**7**				
Art projects		(27,138)	(182,537)	(209,675)	(221,559)
NET INCOME		13,361	3,491	16,852	32,375
Transfers between funds	**16**	(1,549)	1,549	-	-
NET MOVEMENT IN FUNDS		11,812	5,040	16,852	32,375
RECONCILIATION OF FUNDS:					
Total funds brought forward		43,226	120,441	163,667	131,292
TOTAL FUNDS CARRIED FORWARD	**16**	55,038	125,481	180,519	163,667

The notes on pages 9 to 14 form part of these financial statements.

Dover Smart Project
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	56,656	196,138	252,794
Other	**4**	1,140	-	1,140
		57,796	196,138	253,934
EXPENDITURE ON:				
Charitable activities:	**7**			
Art projects		(65,892)	(155,667)	(221,559)
NET INCOME		(8,096)	40,471	32,375
Transfers between funds	**16**	(2,686)	2,686	-
NET MOVEMENT IN FUNDS		(10,782)	43,157	32,375
RECONCILIATION OF FUNDS:				
Total funds brought forward		54,008	77,284	131,292
TOTAL FUNDS CARRIED FORWARD	**16**	43,226	120,441	163,667

The notes on pages 9 to 14 form part of these financial statements.

Dover Smart Project
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**12**	1,049	20,896	21,945	27,430
		1,049	20,896	21,945	27,430
CURRENT ASSETS					
Debtors	**13**	9,742	1,680	11,422	15,788
Cash at bank and in hand		46,316	105,433	151,749	126,563
		56,058	107,113	163,171	142,351
Creditors: Amounts Falling Due Within One Year	**14**	(2,069)	(2,528)	(4,597)	(6,114)
NET CURRENT ASSETS (LIABILITIES)		53,989	104,585	158,574	136,237
TOTAL ASSETS LESS CURRENT LIABILITIES		55,038	125,481	180,519	163,667
NET ASSETS		55,038	125,481	180,519	163,667
FUNDS OF THE CHARITY					
Restricted Funds				125,481	120,441
Unrestricted Funds				55,038	43,226
TOTAL FUNDS	**16**			180,519	163,667

On behalf of the board

Margi Bayliss-Stranks

Ms M Bayliss-Stranks

Trustee
Date 24/09/2026

The notes on pages 9 to 14 form part of these financial statements.

1. General Information

Dover Smart Project is an unincorporated charity registered with the Charity Commission, registered charity number 1157776. The principal address is 7 Bench Street, Dover, Kent, CT16 1JH.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

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

2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Motor Vehicles	20% on reducing balance
Computer Equipment	20% on reducing balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	28,696	-	28,696
Gift aid	6,021	-	6,021
Grants	2,500	185,763	188,263
	37,217	185,763	222,980

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	27,385	987	28,372
Gift aid	9,271	-	9,271
Grants	20,000	195,151	215,151
	56,656	196,138	252,794

4. **Other Income**

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Other income	3,279	268	3,547

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Other income	1,140	-	1,140

5. **Government Grants**

Government grants recognised in the accounts were as follows:

	2025	2024
	£	£
Dover District Council	2,456	-
Kent County Council	6,088	-
	8,544	-

6. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	5,486	6,858

7. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Art projects	161,935	47,740	209,675

	Activities undertaken directly	Support costs (see note 8)	2024 Total
	£	£	£
Art projects	188,462	33,097	221,559

8. **Support Costs**

	2025 Art projects	2024 Art projects
	£	£
Employee costs	2,178	1,739
Premises expenses	13,243	10,391
General administration	19,483	4,689
Depreciation	5,486	6,858
Governance costs	7,350	9,420
	47,740	33,097

9. **Independent Examiner's Remuneration**

	2025	2024
	£	£
Independent examination of the financial statements	1,800	2,100

10. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	126,851	116,423

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. **Average Number of Employees**

Average number of employees during the year was: 14 (2024: 9)

12. **Tangible Assets**

	Motor Vehicles	Computer Equipment	Total
	£	£	£
Cost			
As at 1 January 2025	48,014	2,048	50,062
As at 31 December 2025	48,014	2,048	50,062
Depreciation			
As at 1 January 2025	21,894	737	22,631
Provided during the period	5,224	262	5,486
As at 31 December 2025	27,118	999	28,117
Net Book Value			
As at 31 December 2025	20,896	1,049	21,945
As at 1 January 2025	26,120	1,311	27,431

13. **Debtors**

	2025	2024
	£	£
Due within one year		
Other debtors	11,422	15,788

14. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Other creditors	738	1,343
Taxation and social security	2,059	2,671
Accruals and deferred income	1,800	2,100
	4,597	6,114

15. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £NIL.

At the statement of financial position date contributions of £738 (2024: £1,343) were due to the fund and are included in creditors.

16. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	6,678	2,593	(19,179)	25,617	15,709
Young Carers	(1,365)	400	(819)	1,784	-
Vehicles	5,858	-	-	(5,858)	-

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Women & Girls	2,602	-	-	(2,602)	-
Fundraising	14,534	32,689	(3,451)	(15,997)	27,775
Outreach Work	14,919	-	-	(14,919)	-
	43,226	35,682	(23,449)	(11,975)	43,484
Designated:					
Pink Flamingo Fund	-	600	(567)	2,602	2,635
Gallery Sales	-	4,214	(669)	(2,152)	1,393
Administrator 6 Month FTC	-	-	(2,450)	4,500	2,050
Gallery Designated	-	-	-	5,476	5,476
	-	4,814	(3,686)	10,426	11,554
Total unrestricted funds	43,226	40,496	(27,135)	(1,549)	55,038
Restricted funds					
POD Smart Angel	1,790	24,432	(24,998)	3,726	4,950
Art of Age	1,427	-	(100)	(1,327)	-
Sundry Projects	1,287	-	(21,848)	20,561	-
CIN New Van Grant	26,120	-	(5,224)	-	20,896
Young Carers (R)	77,096	2,000	(1,407)	(77,689)	-
YC Parents Print Club	5,411	18,907	(14,029)	-	10,289
Cancer Support Group	5,865	-	(5,007)	-	858
Gallery (R)	(2,672)	-	-	2,672	-
Organisation Development	3,311	-	(1,287)	(2,024)	-
Outreach Work (R)	806	-	-	(806)	-
Future is Yours to Create	-	2,418	(653)	(1,765)	-
CFCT Invest in Young People	-	18,000	(12,879)	14,160	19,281
DDC Heating	-	1,050	(1,048)	(2)	-
Walker Alarm	-	1,160	(1,159)	(1)	-
BBC CIN 2025	-	25,078	(11,906)	-	13,172
KCC Wrinkly Raves	-	6,088	(2,015)	-	4,073
DDC 6 Week Project	-	1,674	(452)	(1,222)	-
Trusthouse Saturday Club	-	5,000	(971)	-	4,029
Route to Happiness	-	80,224	(77,557)	40,445	43,112
Postcode Lottery	-	-	-	1,198	1,198
PCPF Smart Angel 25	-	-	-	3,623	3,623
Total restricted funds	120,441	186,031	(182,540)	1,549	125,481
Total funds	163,667	226,527	(209,675)	-	180,519

	As at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	16,902	4,391	(31,051)	16,436	6,678
Young Carers	20,495	639	(22,460)	(39)	(1,365)
Vehicles	8,313	-	(2,455)	-	5,858
Women & Girls	2,657	600	(655)	-	2,602
Fundraising	5,796	32,166	(4,190)	(19,238)	14,534
Cancer Support	(155)	-	-	155	-
Outreach Work	-	20,000	(5,081)	-	14,919
Total unrestricted funds	54,008	57,796	(65,892)	(2,686)	43,226
Restricted funds					
smART Voice	49	-	-	(49)	-
POD Smart Angel	-	9,787	(7,997)	-	1,790
Smart Knickers	362	-	-	(362)	-
Art of Age	15,162	2,152	(14,830)	(1,057)	1,427
Sundry Projects	2,180	5,000	(6,130)	237	1,287
CIN New Van Grant	32,650	-	(6,550)	20	26,120
Young Carers (R)	26,881	124,619	(74,283)	(121)	77,096
YC Parents Print Club	-	17,046	(11,635)	-	5,411
Cancer Support Group	-	6,358	(337)	(156)	5,865
Gallery (R)	-	24,044	(30,954)	4,238	(2,672)
Organisation Development	-	4,962	(1,587)	(64)	3,311
Outreach Work (R)	-	2,170	(1,364)	-	806
Total restricted funds	77,284	196,138	(155,667)	2,686	120,441
Total funds	131,292	253,934	(221,559)	-	163,667

17. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.