

**REGISTERED COMPANY NUMBER: 02531302 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1116413 (England and Wales)**

**WEST LONDON EQUALITY CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES AND  
ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

Cox Costello & Horne  
Chartered Accountants and Statutory Auditors  
Batchworth Lock House  
99 Church Street, Rickmansworth  
WD3 1JJ

**WEST LONDON EQUALITY CENTRE**  
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**FOR THE YEAR ENDED 31 MARCH 2023**

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**WEST LONDON EQUALITY CENTRE**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**TRUSTEES**

Mr K Akuffo (re-elected on 30.11.2022)  
Ms H A Panford  
Mr I M Potts chair  
Ms B D Karayi Chair  
Ms J De Souza (re-elected on 30.11.2022)  
Mr B Andonian  
Ms P Walker (deceased 1.4.23)  
Professor P D John  
Ms R Okoria-Sanni  
Ms C Lumb  
Mr B Khan  
Ms J James (appointed 30.11.22) (resigned 17.4.23)

**Trustees retiring by rotation**

In accordance with Articles 8.1 and 8.2 of the Articles of Association, one third of the elected members shall be chosen thus every year, they shall serve for a period of three years, and at the third annual general meeting after election shall be required to resign. At the conclusion of any three-year term of office, a member of the executive committee shall be eligible for re-election for further period of three years.

**REGISTERED OFFICE**

84 Uxbridge Road  
Ealing  
London  
W13 8RA

**REGISTERED COMPANY NUMBER** 02531302 (England and Wales)

**REGISTERED CHARITY NUMBER** 1116413 (England and Wales)

**AUDITORS**

Cox Costello & Horne  
Chartered Accountants and Statutory Auditors  
Batchworth Lock House  
99 Church Street, Rickmansworth  
WD3 1JJ

**BANKERS**

The Co-Operative bank  
No 2 Cathedral Square  
The Cloth Market, Newcastle Upon Tyne  
NE1 1EE

**WEBSITE**

[www.wlec.net](http://www.wlec.net)

**WEST LONDON EQUALITY CENTRE****REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policy set out in the note to the financial statements. The annual report complies with the charity's governing document, the requirements of the Companies Act 2006 and the trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statement in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 31 January 2022).

**OBJECTIVES AND ACTIVITIES****Objectives and aims**

West London Equality Centre (WLEC) continues to be engaged in advancing equality and rights for the disadvantaged and destitute service users, who are the beneficiaries of its service.

Our charitable objectives are:

1. The promotion of equality and diversity for the public benefit by:
  - a) the elimination of discrimination on the grounds of race, gender, disability, sexual orientation or religion;
  - b) advancing education and raising awareness in equality and diversity;
  - c) promoting activities to foster understanding between people from diverse backgrounds; and
  - d) cultivating a sentiment in favour of equality and diversity.
2. To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (that is housing that does not meet basic habitable standards); crime (either as a victim of crime or as an offender rehabilitating into society).
3. The promotion of racial harmony for the public benefit by:
  - a) promoting knowledge and mutual understanding between different racial groups;
  - b) advancing education and raising awareness about different racial groups to promote good relations between persons of different racial groups; and
  - c) working towards the elimination of discrimination on the grounds of race.
- 4) The promotion of Human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout West London and the UK by all or any of the following means:
  - a) obtaining redress for the victims of human rights abuse;
  - b) educating the public about human rights
  - c) contributing to the sound administration of human rights law;
  - d) commenting on proposed human rights legislation;
  - e) raising awareness of human rights issues;
  - f) promoting public support for human rights;
  - g) promoting respect for human rights among individuals and corporations;
  - h) eliminating infringements of human rights

**Background:**

WLEC has since its founding in 1963 been at the centre of helping West London's disadvantaged communities, one of the reasons it was set up by volunteers.

To that end we deliver an advice, legal and other, service to people from all backgrounds and ethnicities, including minority white communities, and a range of funded projects relating to those areas.

Projects delivered in the past related to hate crime in Hounslow, a successful 3-year Ealing hate crime project, anti-poverty work related to the benefit cap introduction, crisis support for those facing homelessness or destitution, specialist disability support, refugee programmes, and helping to mentor and guide volunteers in improving their skills ready for the workplace.

WLEC regards maintaining a high level of quality and appropriate frameworks as essential to its service so that service users can be assured of the advice and support given.

## **WEST LONDON EQUALITY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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This is reflected in the advice quality standard (AQS) awarding us a quality assurance mark across a wide range of areas.

Further, we work to the standards of the Bar Association and the Solicitors' Regulation Authority, as we have a number of solicitors and barristers supporting our work and have the required professional indemnity insurance for that.

All WLEC staff were former volunteers - highly skilled and qualified to deliver our services, having delivered a wide range of projects in similar areas before, and some having lived experience. This makes us uniquely positioned for understanding our clients and looking ahead to how they might be affected in the future by changes in our political and economic landscape.

#### **Ongoing projects are:**

Help Through Crisis in a consortium with Ealing Law Centre and Ealing & Hounslow Community Voluntary Service, and funded by the National Lottery

Hate Crime Support Service – Funded by the National Lottery

Form Filling Service – an add-on service funded by the Foodbank for Help Through Crisis service users

EU Settlement support – in a consortium with Ealing Law Centre funded by the Home Office

PTAS (Private tenancy advice service) – funded by the Trust for London

These are projects funded by larger organisations and / or in a consortium, with agreed outputs and outcomes. All our services are carried out at foodbanks or other locations which are accessible by our clients.

In addition to these funded projects, we run our general advice service, called Community Advice Programme, funded from core funding provided by the Henry Smith Charity.

#### **Update since last Trustees' Report:**

We returned to face-to-face service at Copley Close community centre for alternating Saturday session in February 2022. We rely on a number of volunteers including practitioners and trustees to help us with these outreach sessions, and we are very grateful for their continued support.

We moved offices with the help of the University of London in a self-contained serviced office in West Ealing in September 2022 where we can now host advice sessions in there in two interview rooms.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

#### **Advice work:**

Our work is aimed at people who cannot afford to pay for advice, disadvantaged & destitute, and the newly arrived.

Giving advice to a broad range of enquirers without the need to check for eligibility for legal aid helps us reach a broad spectrum of local people quickly and offers our staff and volunteers opportunities to deal with a vast range of topics.

To the client they rapidly find out what they need to do, what we can help them with and the most common referral in is via word of mouth. 90% of our incoming enquiries are from ethnic minority clients, including white European, and one third consider themselves to be disabled.

We reached over 2706 clients across all projects and including the Community Advice Programme.

On the basis of advice given clients are better informed, able to withstand or reduce discrimination, know where to turn for help and are less isolated. As an example, a Private Tenancy Advice Service client will be better informed about evictions when we can help them defend eviction proceedings under section 21, where for example the deposit has not been protected or there is an improvement notice for a property in a bad state.

Feedback from clients gives us excellent as we give honest and useful advice.

Ealing ranks as the 4th most ethnically diverse borough in the UK, with around half of the population born elsewhere. Migrants from over 100 nationalities live and settle in Ealing, including a sizeable Afghan and Somali community, the largest Polish community outside of Poland, and refugees from the Middle East.

## **WEST LONDON EQUALITY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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While Ealing used to be regarded as the Queen of the Suburbs, this image has been replaced with overcrowded properties, beds in sheds scenarios and high foodbank use, caused by increasingly unaffordable rents, regeneration and poverty.

We offer an advice service where local people would otherwise not be able to find answers and solutions, covering areas such as housing, family, discrimination in employment, dealing with the council, and welfare benefits, both applying for them and appealing decisions.

#### **Volunteers**

WLEC's core work benefits from the wide range of volunteers we engage and train in office skills, legal work, interviewing skills, advising, safeguarding, confidentiality, and legal advice areas we deal with in our work.

Volunteers are vital to making the service function. A mutual support exists between the needs of the organisation and volunteers, many of whom are seeking to broaden their skills in eg English, interviewing, letter writing and legal specialisms for employment or for qualifying as solicitors.

Structured hands-on work experience under supervision from day one coupled with individual training and work placements help them to break the cycle of 'no experience, no job - no job, no experience'.

All our staff were volunteers once.

#### **Student volunteers**

Volunteers found us mainly online and continue to be mostly from the university of West London, but we hosted volunteers from Brunel and Queen Mary University of London as well. We attend induction sessions at various law schools and career fairs, to ensure students know they can pick up vital skills from volunteering with WLEC.

#### **Work experience for budding solicitors**

Following on from several volunteers qualifying as solicitors, WLEC encourages those who are ready to use the equivalent means route to qualify. To that end, WLEC mentors and supervises so that they use the opportunity in front of them for their advantage.

We are well positioned to help people into gainful employment taken from among service users, volunteers and students. It is one of the main reasons why we exist. These volunteers are responsible for delivering the help, advice and advocacy for disadvantaged persons. Thus, we experience a kind of 'double effect' namely, that while helping others, volunteers are actively becoming skilled and are ultimately helping themselves.

So, we have a range of volunteering opportunities per annum over 3 years [90 volunteers] for University of West London (UWL) students to learn how to help people experiencing all forms of hate crime. This means that these students will become highly employable as they are learning skills which even the Met police have said they find difficult to comprehend.

These students will make a great difference to people who experience discrimination on housing estates, in employment, when travelling, including disabled and all persons covered by the Equality Act. In the light of the discrimination shown to migrants' post-referendum this is great experience for students, many of whom are from ethnic minorities, refugees and EU backgrounds.

#### **Our charitable object are met thus:**

**Equality & Diversity** – as an organisation and via our work, our remit is to achieve equality and diversity for all humans, regardless of background, ethnicity, disability, gender, gender identity, faith or no faith, sexual orientation. We protect rights where these are at risk and achieve dignity and respect where this is lacking. This can be a decision by the DWP or an employer or the local authority, education or health service.

**Social inclusion** – our work ensures everyone gets what they have a right to, based on their needs. This means a client will become a more active citizen and will pass this learning on to others in their community. This is proven by our largely word of mouth inward referrals. Rights are better protected.

**Racial harmony** – Throughout our work we are conscious of racial discrimination, which was the original purpose of WLEC, and attempts to exclude or racialise persons. Our hate crime service is especially geared towards ensuring where racial harmony does not exist, authorities are alerted to this, for instance in relation to employment situations.

## **WEST LONDON EQUALITY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

*Human Rights* – we promote human rights at every turn, frequently drawing attention of these universal rights in our advocacy to public bodies and employers.

We are consistently non-political, drawing a distinction between legal rights and policy, and campaigning on topics outside of our client's issues around race, housing and discrimination.

Our experience of involving people in designing services and running the organisation can be seen from the fact that all of our staff members were our former volunteers, and some were also service users. Their involvement is appropriate because we create a cycle of continuous success as these service users are able to use/reuse/redesign the same tools acquired to help themselves and others.

Our volunteers are automatically enrolled as members of the organisation with the encouragement that they have an input into service design and delivery and that they should aspire to become employees and our trustees.

All our staff are former volunteers who have actively participated in the designing, rolling out and carrying out our services.

*The objectives and activities comply with the public benefit a charity is required to have. The trustees hereby confirm that they have complied with s4 of the Charities Act 2006 to have due regard to public benefit guidance published by the charities commission in determining the activities undertaken by the charity.*

##### **Future projects will address:**

- Returning to our core business of free legal advice to all comers
- Taking some of our most striking cases to a higher level
- Making a long-lasting difference to residents of West London
- Ensuring we are heard at some of the organisations we work with that influence policy

#### **FINANCIAL REVIEW**

##### **Financial position as at 31 March 2023**

The surplus / (deficit) for the reporting year was £40,242 (2022: £63,336).

Incoming resources were £363,308 (2022: £393,479).

Outgoing resources were £323,066 (2022: £330,143).

Net current assets were £264,894 (2022: £224,019).

##### **Principal funding sources**

The principal sources of funding are from charitable trusts and The National Lottery. An amount comes from the European Commission, and we are in a consortium with another charity who has funding from the Home Office.

##### **Investment policy**

Under the Articles of Association, WLEC has the power to invest monies which are not immediately required for its purposes, in or upon such investments or property as may be thought fit. At the present time the trustees' policy is to maintain all such monies in liquid cash form, on deposits earning a market rate of interest. The trustees consider that this is the most appropriate form of investment in the current climate.

## **WEST LONDON EQUALITY CENTRE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

It is always difficult to plan or develop services within a voluntary organisation, with its constant need to find funding and in an atmosphere of insecurity of long-term funding agreements.

Our reserves policy is set to ensure our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring we do not retain income for longer than required.

It is the policy of the charity to maintain unrestricted funds, which are free reserves of the charity. The purpose of maintaining unrestricted funds is to cover:

- meet financial commitments when they arise
- designated projects to be undertaken when appropriate
- administration and support costs for the charity
- sufficient promotion of its objects

The trustees consider it prudent that unrestricted reserves should be sufficient:

- to cover 3 months administration and support costs with a 6-month future aspiration

The reserves policy is kept under periodic review and reserves levels will be adjusted as perceptions of risk and other factors change.

At as 31 March 2023, the unrestricted funds stood at £183,033 (2022: £166,933).

#### **FUTURE PLANS**

In preparing the plans for 2022/2023 a number of factors come to mind:

- A greater need for space in light of the pandemic
- We have greater resources than ever before and therefore have capacity to grow, in cases and in volunteers
- We need to retain volunteers for our core project, that of helping the deprived and destitute who live in West London

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

West London Equality Centre (formerly Ealing Equality Council) (WLEC) incorporated on 15 August 1990 and is governed under its Memorandum and Articles of Association. The objects of the charitable company have, since incorporation, been altered by special resolution on 19 July 2011 and November 2020.

##### **Charity status**

WLEC is a charitable company limited by guarantee, as defined by the Companies Act 2006, and is a registered charitable company with the Charity Commission.

WLEC was registered as a charity on 18 October 2006.

##### **Membership**

WLEC membership is governed by the charity's Memorandum and Articles of Association. The charity shall consist of not fewer than 20 voting members, all of whom shall live in, work in, or be the nominees of affiliated organisations operating in the charity's area of benefit. There shall be two categories of full membership, viz organisational (i.e. affiliated bodies), and individual members. Affiliation and individual membership shall be subject to annual renewal. Each affiliated organisation may annually nominate two persons to serve as voting members of the charity. Each individual member of the charity shall have one vote exercisable personally.

##### **Winding up**

On a winding up all the charity's assets which would otherwise be available to its members shall be transferred either to another body with objects similar to its own or to another body the objects of which are the promotion of the charity and anything incidental or conducive thereto.

Members guarantee to contribute to the assets of the charity in the event of winding up. The liability of the members is limited to £1.

##### **Recruitment and appointment of new trustees**

Trustees are appointed under the terms of the Memorandum and Articles of Association.

The trustees consider that having appropriate skills and awareness appropriate to the nature of the work of WLEC is more important than having numerous trustees. The trustees continue to identify shortcomings in their knowledge and skills which they feel are necessary for the good governance of the charity.



**WEST LONDON EQUALITY CENTRE****REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT****Organisational structure**

The management of the charity is the responsibility of the trustees. The management of the charity shall be vested in the Executive Committee. The Executive Committee shall comprise no more than 18 trustees, of whom not fewer than two thirds of the total shall be elected by ballot at the time of the charity's AGM, and of whom not more than one third of the total shall be chosen every year for a period of three years. Trustees who have served for a period of three years, shall resign at the following AGM, but shall be eligible for re-election for a further three years. At 31 March 2023, there is a board of directors, the trustees, which consists of 9 elected members and 3 co-opted members.

The directors shall meet once every quarter. Three members are elected every year for a 3-year period. A finance and general purposes committee and a personnel committee consists of 5 members of the board.

The Trustees oversee a robust governance framework. The charity's governance complies with the Code for the Voluntary and Community Sector endorsed by the Charity Commission, and with other best practice guidelines. The trustees delegate operational responsibility for certain aspects of the charity's activities to the Chief Executive Officer. The Chief Executive Officer is responsible for the provision of the charity's services, and also for ensuring that the services are delivered in accordance with the policies laid down by the trustees and the objectives of the organisation.

**Induction and training of new trustees**

The trustees offer a wide range of skills and experience essential to the good governance of the charity. New trustees are invited to take part in an induction programme, based on the "Induction Procedure" for new staff. On an informal basis, new trustees undergo orientation to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association and decision-making process, meet key persons of the charity, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role and other aspects of WLEC's work. The trustees review their written procedures in line with all other procedural documents on a regular basis.

**Wider network**

The trustees maintain a network of contacts in the London Borough of Ealing (LBE) and surrounding areas through the delivery of various services, projects and programmes. In addition, a wider network of contacts is made through consortia arrangements and partnerships in the aforementioned areas.

**Related parties**

The trustees are aware of the guidance given by the Charity Commission, including the risk posed by transactions with close family members, and are of the opinion that no transactions have arisen concerning related parties other than the remuneration of key management personal.

**Risk management**

The trustees are aware of the major risks to which WLEC is exposed and systems have been established to manage and minimise those risks. Policies and procedures are reviewed annually or more often if there are changes in legislation, and trustees are made aware of urgent matters, if necessary, between meetings. The Executive Committee prepares a business plan. It annually approves a rolling work programme covering the activities of staff and members to implement the business. The main risks are financial, as identified in the business plan. The trustees look to manage financial risks by approving an annual budget, regular consideration of the financial results, variance from budgets and non-financial performance indicators. A key element in the management of financial risk is the setting of a reserves policy.

The trustees are aware of the short-term nature of the charity's income, which makes long-term planning more difficult. The trustees are seeking more than ever to diversify including charging for activities and looking at new and innovative ways of fundraising.

The trustees also have a duty to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The systems of internal controls for the charity are designed to provide reasonable, but not absolute, assurance against material misstatement or loss.

The trustees remain confident that the high standard of service and professionalism of the charity's staff continue to place the charity in a good position for the future.

Under the terms of the Articles of Association the trustees shall be indemnified out of the assets of the charity against any liability incurred by him/her in defending any proceedings in which judgement is given in their favour. To mitigate any potential costs arising from such proceedings, the charity has obtained the necessary indemnity insurance.

## WEST LONDON EQUALITY CENTRE

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

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#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of West London Equality Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

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 those 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

#### Reappointment of Auditors

The auditors, Cox Costello & Horne, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 December 2023 and signed on its behalf by:

DocuSigned by:

*Barbara Karayi*

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Ms B D Karayi - Trustee

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WEST LONDON EQUALITY CENTRE

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### Opinion

We have audited the financial statements of West London Equality Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WEST LONDON EQUALITY CENTRE

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We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We designed procedures in line with our responsibilities outlined above, to detect material misstatements in respect of irregularities, including fraud.

We obtained an understanding of the legal and regulatory frameworks that the charity operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. These included the Charity's constitution, tax legislation and Companies Act 2006; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the Charity Commission for England and Wales (Charity Commission) regulations, Health and Safety Act, employment law, pensions legislation, Charities Act and fundraising regulations.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our: general commercial and sector experience; through verbal and written communications with those charged with governance and other management; and via inspection of the charitable company's regulatory and legal correspondence.

We discussed with those charged with governance and other management the policies and procedures regarding compliance with laws and regulations.

We communicated identified laws and regulations to our team and remained alert to any indicators of non-compliance throughout the audit, we also specifically considered where and how fraud may occur within the charitable company.

The potential effect of these laws and regulations on the financial statements varies considerably.

Firstly, the charitable company is subject to laws and regulations that directly affect the financial statements, including: the charitable company's constitution; relevant financial reporting standards; company law; the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (effective from 31 January 2022); and we assess the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF WEST LONDON EQUALITY CENTRE

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Secondly the charitable company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on the amounts or disclosures in the financial statements, for instance through the imposition of fines and penalties, or through losses arising from litigations. We identified the following areas as those most likely to have such an affect: legislation directly applicable to charities sector such as the Charities Act 2011, employment legislation; health and safety legislation; the regulatory requirements of the Charity Commission; tax legislation particularly in relation to gift aid and the making overseas donations GDPR; anti-bribery and corruption legislation.

International Auditing Standards (UK) limit the required procedures to identify non-compliance with these laws and regulations to the procedures, and no procedures over and above those already noted are required. These limited procedures identify any actual or suspected non-compliance which laws and regulations that could have a material impact on the financial statements.

In relation to fraud, we performed the following specific procedures in addition to those already noted:

- Challenging assumptions made by management in its significant accounting estimates in particular: Recognition of grant income, appropriate allocation of restricted income;
- Identifying and testing journal entries, in particular any entries posted with unusual nominal ledger account combinations;
- Performing analytical procedures to identify unexpected movements in account balances which may be indicative of fraud;
- Ensuring that testing undertaken on both the Statement of Financial Activity (SoFA) and the Balance Sheet includes a number of items selected on a random basis;

These procedures identify any actual or suspected fraudulent irregularity that could have a material impact on the financial statements.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with International Auditing Standards UK). For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the procedures that we are required to undertake would identify it. In addition, as with any audit, there remains a high risk of non-detection of irregularities, as these might involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. We are not responsible for preventing non-compliance with laws and regulations or fraud, and cannot be expected to detect non-compliance with all laws and regulations or every incidence of fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:



404EE733CB1C4F7

Michael F Cox FCA (Senior Statutory Auditor)

for and on behalf of Cox Costello & Horne

Chartered Accountants and Statutory Auditors

Batchworth Lock House

99 Church Street, Rickmansworth

WD3 1JJ

Date: 13 December 2023

**WEST LONDON EQUALITY CENTRE****STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME FROM</b>					
Donations	2	85,087	276,750	361,837	393,414
Deposit account interest		<u>1,471</u>	<u>-</u>	<u>1,471</u>	<u>65</u>
<b>Total</b>		<u>86,558</u>	<u>276,750</u>	<u>363,308</u>	<u>393,479</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Equality and human rights for all		<u>70,758</u>	<u>252,308</u>	<u>323,066</u>	<u>330,143</u>
<b>NET INCOME</b>		15,800	24,442	40,242	63,336
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>166,933</u>	<u>58,385</u>	<u>225,318</u>	<u>161,982</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>182,733</u>	<u>82,827</u>	<u>265,560</u>	<u>225,318</u>

The notes form part of these financial statements

**WEST LONDON EQUALITY CENTRE****BALANCE SHEET  
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted fund £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	226	440	666	1,299
<b>CURRENT ASSETS</b>					
Debtors	10	11,796	17,753	29,549	27,810
Cash at bank and in hand		<u>255,599</u>	<u>71,899</u>	<u>327,498</u>	<u>281,936</u>
		267,395	89,652	357,047	309,746
<b>CREDITORS</b>					
Amounts falling due within one year	11	(84,888)	(7,265)	(92,153)	(85,727)
<b>NET CURRENT ASSETS</b>		<u>182,507</u>	<u>82,387</u>	<u>264,894</u>	<u>224,019</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>182,733</u>	<u>82,827</u>	<u>265,560</u>	<u>225,318</u>
<b>NET ASSETS</b>		<u>182,733</u>	<u>82,827</u>	<u>265,560</u>	<u>225,318</u>
<b>FUNDS</b>	13				
Unrestricted funds				182,733	166,933
Restricted funds				<u>82,827</u>	<u>58,385</u>
<b>TOTAL FUNDS</b>				<u>265,560</u>	<u>225,318</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 December 2023 and were signed on its behalf by:

DocuSigned by:

*Ms C Lumb*

G34F8293G79G445.....

Ms C Lumb - Trustee

DocuSigned by:

*Barbara Karayi*

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Ms B D Karayi – Trustee

REGISTERED COMPANY NUMBER: 02531302 (England and Wales)  
REGISTERED CHARITY NUMBER: 1116413 (England and Wales)

The notes form part of these financial statements

**WEST LONDON EQUALITY CENTRE****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023****1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 31 January 2022)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

**Preparation of the financial statements on a going concern basis**

The financial statements are drawn up on the going concern basis which assumes West London Equality Centre will continue in operational existence for the foreseeable future. The Board of Trustees have given due consideration to the working capital and cash flow requirements of West London Equality Centre. The Board of Trustees consider West London Equality Centre's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months from the date of signing the financial statements.

**Critical accounting judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires the Board of Trustees to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and the amounts reported for income and expenditure during the period. However, the nature of estimation means that actual outcomes could differ from those estimates.

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

**Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income received in advance of a service is deferred until the criteria for income recognition are met. Income arises in the United Kingdom.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Interest receivable on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Unrestricted charitable donations are recognised in the financial statements when the charitable donation has been received, or if, before receipt, there is sufficient evidence to provide the necessary certainty that the donation will be received, and the value of the incoming resources can be measured with sufficient reliability.

Donated professional services and facilities are recognised as income when the charity has control over the item, 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 that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities with an estimated value in excess of £500 of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The charity applies for funding on behalf of third parties where the charity simply acts as a conduit and passes the money on to the third party, then it does not recognise the transaction in its income and expenditure.





**WEST LONDON EQUALITY CENTRE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****1. ACCOUNTING POLICIES - continued****Leasing commitments**

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

**Pension costs**

The charity contributes towards personal pension schemes of staff. The contributions payable by the charity and staff are deposited in the respective pension funds within 30 days following the deduction. Once the contributions have been paid, the charity as employer, has no further payment obligations. The charity's contributions are charged to the statement of financial activities in the period to which they relate.

Contributions outstanding at the year end is £3,620 (2022: £6,362).

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Debtors**

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

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and instant access deposit accounts.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. DONATIONS AND LEGACIES**

	31.3.23	31.3.22
	£	£
Donations	45,086	43,068
Grants	<u>316,751</u>	<u>350,346</u>
	<u>361,837</u>	<u>393,414</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Big Lottery Fund - Hate Crime Project	-	25,313
The Henry Smith Charity - provides funding towards core cost	40,000	40,000
Project funded by the European Commission	-	14,515
EU Settlement Scheme project in consortium with Ealing Law Centre	29,000	32,250
Help Through Crisis in consortium with EHCVS and Ealing Law Centre	32,626	32,625
Private Tenants Advice Service funded by Trust for London	11,125	42,875
HCNew	156,000	105,423
HTC Extra	15,000	9,150
City of London Trust - Covid recovery grant	-	48,195
Private Tenants Advice Service funded by Trust for London-1	<u>33,000</u>	-
	<u>316,751</u>	<u>350,346</u>

**WEST LONDON EQUALITY CENTRE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****3. SUPPORT COSTS**

	Overhead costs £	Governance costs £	Totals £
Equality and human rights for all	<u>295,526</u>	<u>6,000</u>	<u>301,526</u>

	Basis of allocatio n	Unrestricted funds £	Restricted funds £	31.3.23 £	31.3.22 £
Operating leases - premises	invoice	9,173	36,693	45,866	45,866
Insurances	invoice	275	548	823	822
Telephone	invoice	107	1,523	1,630	1,937
Postage and stationery	invoice	288	926	1,214	583
Computer cost	invoice	41	83	124	1,039
Website cost	invoice	-	-	-	1,400
Sundry expenses	invoice	139	380	519	430
Document storage	invoice	306	612	918	600
Printing cost	invoice	1,078	2,155	3,233	3,221
Professional fees	invoice	938	1,877	2,815	4,853
Bank charges	invoice	36	-	36	96
Training & Bursaries	invoice	(138)	-	(138)	414
Rental of space	invoice	1,344	-	1,344	-
Wages	time	21,650	193,845	215,495	203,088
Social security	time	-	15,678	15,678	13,829
Pensions	time	628	5,341	5,969	6,483
		<u>35,865</u>	<u>259,661</u>	<u>295,526</u>	<u>284,661</u>

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned to the charitable activities undertaken in the period.

**4. NET INCOME/(EXPENDITURE)**

Net income is stated after charging:

	31.3.23 £	31.3.22 £
Depreciation - owned assets	633	1,059
Other operating leases - premises	<u>45,866</u>	<u>45,866</u>

**5. AUDITORS' REMUNERATION**

	31.3.23 £	31.3.22 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	2,300	2,000
Auditors' remuneration for other services	<u>1,000</u>	<u>1,000</u>

**WEST LONDON EQUALITY CENTRE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

No trustee received payment for professional or other services supplied to the charity.

The trustees were able to use services used generally by beneficiaries and members of the charity.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

During the reporting year, insurance was purchased to indemnify the charitable company from loss arising from neglect or defaults of its trustees, employees or agents. The cost of the indemnity insurance cannot be accurately calculated as it forms part of a multiple insurance policy.

**7. STAFF COSTS**

	31.3.23	31.3.22
	£	£
Wages and salaries	217,895	205,488
Social security costs	15,978	14,129
Other pension costs	5,969	6,483
	<u>239,842</u>	<u>226,100</u>

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

	31.3.23	31.3.22
Charitable, support and governance	<u>8</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

The key management personnel of the charity, comprise the board of trustees (who are unpaid) and the Chief Executive Officer.

The total employee benefits, excluding pension contributions, of the key management personnel of the charity were £51,165 (2022: £45,300).

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	131,264	262,150	393,414
Investment income	<u>65</u>	<u>-</u>	<u>65</u>
<b>Total</b>	<u>131,329</u>	<u>262,150</u>	<u>393,479</u>
<b>EXPENDITURE ON</b>			
<b>Direct charitable activities</b>			
Equality and human rights for all	<u>96,097</u>	<u>234,046</u>	<u>330,143</u>
<b>NET INCOME</b>	35,232	28,104	63,336
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	131,701	30,281	161,982

**WEST LONDON EQUALITY CENTRE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	131,701	30,281	161,982
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>166,933</u>	<u>58,385</u>	<u>225,318</u>

**9. TANGIBLE FIXED ASSETS**

	Computer and office equipment £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	<u>20,005</u>
<b>DEPRECIATION</b>	
At 1 April 2022	18,706
Charge for year	<u>633</u>
At 31 March 2023	<u>19,339</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>666</u>
At 31 March 2022	<u>1,299</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Accrued income	<u>29,549</u>	<u>27,810</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23 £	31.3.22 £
Social security and other taxes	9,410	5,054
Other creditors	3,620	6,293
Accruals	16,354	10,669
Deferred income	<u>62,769</u>	<u>63,711</u>
	<u>92,153</u>	<u>85,727</u>

**12. LEASING AGREEMENTS**

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

	31.3.23 £	31.3.22 £
Within one year	<u>500</u>	<u>500</u>

The above represents the charity's contractual commitment, which is heavily subsidised, the commercial value of the arrangement is recognised in the SoFA with the difference being recognised as a donation in kind.

**WEST LONDON EQUALITY CENTRE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****13. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	166,933	15,800	182,733
<b>Restricted funds</b>			
Restricted funds	58,385	24,442	82,827
<b>TOTAL FUNDS</b>	<u>225,318</u>	<u>40,242</u>	<u>265,560</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	86,558	(70,758)	15,800
<b>Restricted funds</b>			
Restricted funds	276,750	(252,308)	24,442
<b>TOTAL FUNDS</b>	<u>363,308</u>	<u>(323,066)</u>	<u>40,242</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	131,701	35,232	166,933
<b>Restricted funds</b>			
Restricted funds	30,281	28,104	58,385
<b>TOTAL FUNDS</b>	<u>161,982</u>	<u>63,336</u>	<u>225,318</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	131,329	(96,097)	35,232
<b>Restricted funds</b>			
Restricted funds	262,150	(234,046)	28,104
<b>TOTAL FUNDS</b>	<u>393,479</u>	<u>(330,143)</u>	<u>63,336</u>

**WEST LONDON EQUALITY CENTRE****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023****13. MOVEMENT IN FUNDS - continued****Purpose of unrestricted funds:**

To ensure our work is protected from the risk of disruption at short notice due to a lack of funds, whilst at the same time ensuring we do not retain income for longer than required. Included in unrestricted fund is Henry Smith charity of £40,000 per year.

**Purpose of restricted funds:**

These funds relate to unspent money from grants and other incoming sources where the funder has specified what the money must be spent on, and the trustees do not have the power to use the funds for other purposes.

**Summary of restricted funds:**

**Big Lottery Fund - Help Through Crisis** - the Ealing Crisis Navigator Project aims to support those identified as experiencing food crisis and those at risk of losing their homes through eviction from privately rented accommodation or mortgage re-possession, and who have no support mechanism in place or whose attempts to resolve ongoing or repeat issues leading to crisis, have not resolved the issue in the longer term.

**Big Lottery Fund - Hate Crime Project** - a service to support the victims of Hate Crime in Ealing and surrounding boroughs by advocacy and support, plus promotion of the service and good practice.

**Have Your Say European project** - core funding to sustain the current advice and advocacy service for the BMER community service.

**Trust for London** - Private tenancy advice service - a 2-year project to provide advice and casework for private tenants.

**EU Settlement Scheme project** - a continuing programme funded by the Home office via Ealing Law centre to help vulnerable EU migrants apply to stay here as settled or pre-settled citizens.

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**15. DEFERRED INCOME**

	31.3.23	31.3.22
	£	£
Balance as at 1st April	63,711	36,738
Amount released to income in the year	(63,711)	(36,738)
Amount deferred in the year	<u>62,769</u>	<u>63,711</u>
	<u>62,769</u>	<u>63,711</u>

Deferred income represents funding received from Hate Crime £51,644 (2022: £52,711) towards charitable expenditure, PTAS Project £11,125 (2022: £11,000) for charitable expenditure, to be carried out in future years.

**16. COMPANY LIMITED BY GUARANTEE**

The company does not have share capital and is limited by guarantee. Should the company be wound up, all the charity's assets shall be transferred either to another body with objects similar to its own or to another body the objects of which are the promotion of charity and anything incidental or conducive thereto. Members guarantee to contribute to the assets of the charity in the event of winding up. The liability of the members is limited to £1.