

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 2024**

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 2024

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WEST LONDON EQUALITY CENTRE

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024**

TRUSTEES

Mr K Akuffo
Ms H A Panford
Mr I M Potts Vice chair
Ms B D Karayi Chair
Ms J De Souza
Mr B Andonian
Professor P D John
Ms R Okoria-Sanni
Ms C Lumb
Mr B Khan
Ms M Masud Trustee (appointed 29.11.23)
Ms S Razak Trustee (appointed 29.11.23) (resigned 4.1.24)
Ms A Raza Trustee (appointed 12.12.23)

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

WEST LONDON EQUALITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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 2024. 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 of 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;
 - advancing education and raising awareness about different racial groups to promote good relations between persons
 - b) 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 2024

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:

We are pleased to say that West London Equality Centre continues to offer a good service to our clients, with feedback forms regularly giving us excellent scores, and good value for money – we are very efficient, largely thanks to not having to pay commercial rent for our office – thanks to University of West London.

We are able to sustain a number of full and part-time staff, working on a wide range of projects, which cover our area of charitable objects, those of human rights for all, equality and inclusion. Our office space is provided by the University of West London, to whom we are truly grateful. This single item of expense, if covered by ourselves, would leave us struggling. Funders understand and appreciate that this makes our service unique and good value for their money.

Our clients come from a wide range of backgrounds, nationalities and ethnicities, which is reflected in our staff, trustee and volunteer base. This makes us both a “grassroots organisation” offering lived experience, which funders appreciate, while also offering trained and qualified legal advisers helping clients to a high degree of professionalism.

Our volunteers are recruited from the University of West London law department and other local universities, so students gain, and WLEC gains.

The year April 2023 to March 2024 has been an unexciting year in many ways. We did not have a pandemic and we did not move office.

Projects covered by this report and funder:

Private tenants advice service TRUST FOR LONDON

EU Settlement support HOME OFFICE VIA EALING LAW CENTRE

Help Through Crisis BIG LOTTERY WITH EALING LAW CENTRE AND EHCVS

Hate Crime project BIG LOTTERY

Community Advice Programme THE HENRY SMITH CHARITY

Form Filling Service EALING FOODBANK

Our Trust for London funded Private Tenants Advice Service thrives and was renewed for another 2 years from January 2023. This provides local tenants with superior advice and casework regarding private tenancies. As most needy people are now residing in private rented properties rather than council ones, this is a much-needed service. The frequent issues are eviction, mould and other disrepair.

The EU Settlement Scheme (EUSS) project finally came to an end in the autumn of 2023.

This helped many people stay resident legally. There remains a hard core of people who have fallen through the net, as expected, these people being those who are in care homes and hospitals, or those who have misunderstood their status and have not completed the application or who cannot document their time in the UK (eg spouses and unmarried partners who were self-sufficient).

We have since noticed an increase in enquiries regarding immigration generally. We suspect that this is because roles previously filled by EU citizens are now filled by visa holders, which brings more complex enquiries, eg switching visas, bringing spouses, working while on a student visa, changing no discourse to public funds, asylum decisions.

Help Through Crisis finished in January 2024 after several iterations providing help and support to foodbank users. This project had to change several times to reflect the changing needs from the pandemic to cost of living. It was a collaboration between several local organisations and very successful.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Hate Crime continues and helps victims deal with and report hate crime. Close collaboration with Ealing Council safer communities and the police is bearing fruit. That collaboration is crucial in trying to build links, generate better outcomes for victims and achieve better community resilience and ability to speak for itself. Hate Crime Operational Group was created in 2022 with Ealing council and the Met police, to provide better sharing of information across the statutory sector to help victims.

Community Advice Service

This service consists of our advice sessions that we book appointments for as initial intake, taking place Wednesday afternoons and every other Saturday morning. After that, follow up takes place at any time.

Due to the nature of WLEC (volunteers, solicitors and barristers who will between them cover a broad range of areas) we sometimes find that we are regarded as generalists, and everyone (council, foodbank, Ealing Advice Service, Age UK, Mencap, local GPs, social prescribers, IAPT) refers people to us.

This regularly causes backlogs and we've at times resorted to advice only sessions to allow staff and volunteers to catch up on cases they're already working on.

How we work:

We aim to prevent matters from going "legal" using early advice and guide clients through the minefield. We mostly achieve that.

That has meant that funding from legal charities and organisations are of little help to us: we decided against registering as a legal aid provider as the work does not pay and is not worth our time (or the client's) filling in long forms, waiting for outcomes, for every matter, and we did not apply for early advice project funding as our clientele largely avoids the legal minefield, with our help.

If a matter falls outside the remit of a project, our reserves are used to fund this work. As projects finish, and other matters increase, we are finding that our reserves are used more and more.

To that end we are focusing on funding that is "core", ie funds our core work, aligned with our mission to help people access what they have a right to, promoting diversity, and fostering racial harmony. Project funding does not fund our employment, family, immigration work.

Providing legal advice and casework (where need and capacity allows) is only part of our work, being part of policy making is the other, as is enabling our student volunteers to experience real life casework to give work experience, to supervise and expose them to legal casework.

Edmund Akeju, our director, has been doing sterling work keeping the organisation's work going, through varying times and varying and competing priorities. As a former volunteer himself and hoping to qualify as a solicitor soon, he knows that what we do is high quality and highly professional and actively promotes this attitude to our staff and our volunteers.

We, the Trustees, are happy to say we are doing what we said we would, and are very successful at it, maintaining high standards at all times. We have helped our clients avoid costly processes and homelessness, access welfare and disability benefits, we have enabled moves to sheltered housing, helped families reunite, made family breakdown easier on the family member, resolved wills and probate issues, settled employment issues involving discrimination and contractual issues, and are helping a number of volunteers and staff qualify as solicitors.

Challenges ahead: We aim to find ways to take cases further than advice, casework and initial hearings or contact, as we find some matters are simply not resolved by our successful work on a client matter, for instance going to judicial review. For that we need different types of funding.

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.

WEST LONDON EQUALITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

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.

Number of clients helped: across projects and in our generalist areas of law enquiries, we totalled 3692 beneficiaries. This represents circa 71 beneficiaries per week, with housing, immigration, employment and welfare and benefits being the highest ranking issues represented.

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.

The organisation works across many areas, in hate crime, and with vulnerable, poor or excluded people and communities, and is keen to maintain an open and inclusive work environment for all: volunteers, staff, clients and trustees alike.

WLEC recognise crises in other countries can give rise to opinions but as our work encompasses such a wide range of cultures, faiths and origins, we must maintain neutrality and not let it affect our work. We want clients, staff, volunteers and trustees to feel safe within our operational space.

As legally trained professionals, our first priority is the person who came to us for help. Our advice is free from judgment and prejudice.

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 trustees report that a designated fund exists where we have placed an amount received by way of an inheritance and excess amount from one completed project to ensure this is used for special purposes when the trustees agree to use it.

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 2024

The surplus / (deficit) for the reporting year was (£13,649) (2023: £40,242).

Incoming resources were £316,587 (2023: £363,308).

Outgoing resources were £330,236 (2023: £323,066).

Net current assets were £251,878 (2023: £264,894).

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.

WEST LONDON EQUALITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

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.

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 2024, the unrestricted funds stood at £208,154 (2023: £207,733).

FUTURE PLANS

In preparing the plans for 2024/2025 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.

WEST LONDON EQUALITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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.

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 2024, there is a board of directors, the trustees, which consists of 11 elected members and 1 co-opted member.

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.

WEST LONDON EQUALITY CENTRE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

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.

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 6 December 2024 and signed on its behalf by:

Signed by:


 Ms B D Karayi - Trustee

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

Opinion

We have audited the financial statements of West London Equality Centre (the 'charitable company') for the year ended 31 March 2024 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 2024 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.

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.

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

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.

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 with 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;

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

- 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. 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:



404FE732CB1C477
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: 6 December 2024

WEST LONDON EQUALITY CENTRE**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	59,991	252,258	312,249	361,837
Deposit account interest		<u>4,338</u>	<u>-</u>	<u>4,338</u>	<u>1,471</u>
Total		<u>64,329</u>	<u>252,258</u>	<u>316,587</u>	<u>363,308</u>
EXPENDITURE ON					
Direct charitable activities					
Equality and human rights for all		<u>68,600</u>	<u>261,636</u>	<u>330,236</u>	<u>323,066</u>
NET INCOME/(EXPENDITURE)		(4,271)	(9,378)	(13,649)	40,242
Transfers between funds	15	<u>4,692</u>	<u>(4,692)</u>	<u>-</u>	<u>-</u>
Net movement in funds		421	(14,070)	(13,649)	40,242
RECONCILIATION OF FUNDS					
Total funds brought forward					
As previously reported		182,733	82,827	265,560	225,318
Prior year adjustment	10	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>	<u>-</u>
As restated		<u>207,733</u>	<u>57,827</u>	<u>265,560</u>	<u>225,318</u>
TOTAL FUNDS CARRIED FORWARD		<u>208,154</u>	<u>43,757</u>	<u>251,911</u>	<u>265,560</u>


The notes form part of these financial statements

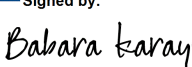
WEST LONDON EQUALITY CENTRE**BALANCE SHEET
31 MARCH 2024**

		Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	11	33	-	33	666
CURRENT ASSETS					
Debtors	12	1,065	17,753	18,818	29,549
Cash at bank and in hand		<u>282,746</u>	<u>46,899</u>	<u>329,645</u>	<u>327,498</u>
		283,811	64,652	348,463	357,047
CREDITORS					
Amounts falling due within one year	13	(75,690)	(20,895)	(96,585)	(92,153)
NET CURRENT ASSETS		<u>208,121</u>	<u>43,757</u>	<u>251,878</u>	<u>264,894</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>208,154</u>	<u>43,757</u>	<u>251,911</u>	<u>265,560</u>
NET ASSETS		<u>208,154</u>	<u>43,757</u>	<u>251,911</u>	<u>265,560</u>
FUNDS	15				
Unrestricted funds				208,154	207,733
Restricted funds				<u>43,757</u>	<u>57,827</u>
TOTAL FUNDS				<u>251,911</u>	<u>265,560</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 6 December 2024 and were signed on its behalf by:

Signed by:

 CS1F8293C70C415.....
 Ms C Lumb - Trustee

Signed by:

 0DF08EBCA669449.....
 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 2024****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.

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable. The receipt is probable when: confirmation has been received from the representatives of the estate(s) that probate has been granted, the executors have established that there are sufficient assets in the estate to pay the legacy, and all conditions attached to the legacy have been fulfilled or are within the charity's control.

WEST LONDON EQUALITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****1. ACCOUNTING POLICIES - continued****Expenditure**

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 cost related to the 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. A further analysis of this expenditure is given in the notes to the financial statements.

- Cost of raising funds comprises the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs of the charity's services undertaken to further the purpose of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer and office equipment - 33% on cost

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.

Taxation

The charity is an institution within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied exclusively to charitable purposes. The charity receives no similar exemption in respect of Value Added Tax.

The charity is an institution which is established for charitable purposes within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Para 1 of Schedule 6 to the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Sections 478-488 of the Corporation Tax Act 2010 (formerly enacted in Section 505 of the Income and Corporation Taxes Act 1988) or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes. The charity receives no similar exemption in respect of Value Added Tax. For this reason the charity is generally unable to recover input VAT it suffers on goods and services purchased. The charity is not registered for VAT, as the trustees consider the charity's incoming resources are exempt from VAT. VAT is included within the attributable cost under resources expended.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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 £881 (2023: £3,620).

WEST LONDON EQUALITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****1. ACCOUNTING POLICIES - continued****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

	31.3.24	31.3.23 as restated
	£	£
Donations	39,991	45,086
Grants	<u>272,258</u>	<u>316,751</u>
	<u>312,249</u>	<u>361,837</u>

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

	31.3.24	31.3.23 as restated
	£	£
The Henry Smith Charity - provides funding towards core cost	20,000	40,000
Project funded by the European Commission	2,692	-
EU Settlement Scheme project in consortium with Ealing Law Centre	7,000	29,000
Help Through Crisis in consortium with EHCVS and Ealing Law Centre	27,188	32,626
Private Tenants Advice Service funded by Trust for London	44,750	11,125
Hate Crime Support Service New	154,933	156,000
Help Through Crisis Extra	15,695	15,000
Private Tenants Advice Service funded by Trust for London-1	-	33,000
	<u>272,258</u>	<u>316,751</u>

WEST LONDON EQUALITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****3. SUPPORT COSTS**

		Overhead costs £	Governance costs £	Totals £	
Equality and human rights for all		<u>295,648</u>	<u>6,225</u>	<u>301,873</u>	
	Basis of allocation	Unrestricted funds	Restricted funds	31.3.24	31.3.23
		£	£	£	£
Operating leases - premises	invoice	41,066	4,800	45,866	45,866
Insurances	invoice	313	627	940	823
Telephone	invoice	105	1,764	1,869	1,630
Postage and stationery	invoice	369	738	1,107	1,214
Computer cost	invoice	62	125	187	124
Website cost	invoice	-	9,714	9,714	-
Sundry expenses	invoice	246	313	559	519
Document storage	invoice	200	400	600	918
Printing cost	invoice	1,266	2,531	3,797	3,233
Professional fees	invoice	1,677	3,354	5,031	2,815
Professional texts	invoice	103	-	103	-
Bank charges	invoice	36	-	36	36
Training & Bursaries	invoice	399	-	399	(138)
Rental of space	invoice	462	-	462	1,344
Wages	time	21,352	184,818	206,170	215,495
Social security	time	(2,622)	16,513	13,891	15,678
Pensions	time	640	4,277	4,917	5,969
		<u>65,674</u>	<u>229,974</u>	<u>295,648</u>	<u>295,526</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/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23 as restated
	£	£
Depreciation - owned assets	633	633
Other operating leases	<u>45,866</u>	<u>45,866</u>

5. AUDITORS' REMUNERATION

	31.3.24	31.3.23 as restated
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	2,300	2,300
Auditors' remuneration for non audit work	<u>1,000</u>	<u>1,000</u>

WEST LONDON EQUALITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

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 2024 nor for the year ended 31 March 2023.

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

	31.3.24	31.3.23 as restated
	£	£
Wages and salaries	208,770	217,895
Social security costs	14,216	15,978
Other pension costs	4,917	5,969
	<u>227,903</u>	<u>239,842</u>

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

	31.3.24	31.3.23 as restated
Charitable, support and governance	<u>8</u>	<u>8</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 £55,645 (2023: £51,165).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	85,086	276,750	361,837
Investment income	<u>1,472</u>	<u>-</u>	<u>1,471</u>
Total	<u>86,558</u>	<u>276,750</u>	<u>363,308</u>
EXPENDITURE ON			
Direct charitable activities			
Equality and human rights for all	<u>70,758</u>	<u>252,308</u>	<u>323,066</u>
NET INCOME	15,800	24,442	40,242

WEST LONDON EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	166,933	58,385	225,318
Prior year adjustment	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>
As restated	<u>191,933</u>	<u>33,385</u>	<u>225,318</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>207,733</u></u>	<u><u>57,827</u></u>	<u><u>265,560</u></u>

9. PRIOR YEAR ADJUSTMENT

During the year 2021, a grant of £25,000 from the Millar Fund was not classified as appropriate, unrestricted funds. It has resulted in funds being restated as at 31 March 2021, with consequential changes as at 31 March 2023, resulting in £25,000 of restricted funds being reclassified as unrestricted.

10. TANGIBLE FIXED ASSETS

	Computer and office equipment £
COST	
At 1 April 2023 and 31 March 2024	<u>20,005</u>
DEPRECIATION	
At 1 April 2023	19,339
Charge for year	<u>633</u>
At 31 March 2024	<u>19,972</u>
NET BOOK VALUE	
At 31 March 2024	<u>33</u>
At 31 March 2023	<u>666</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23 as restated
	£	£
Accrued income	15,950	27,285
Prepayments	<u>2,868</u>	<u>2,264</u>
	<u><u>18,818</u></u>	<u><u>29,549</u></u>

WEST LONDON EQUALITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.24	31.3.23 as restated
	£	£
Social security and other taxes	3,981	9,410
Other creditors	880	3,620
Deferred income	70,989	62,769
Accruals	<u>20,735</u>	<u>16,354</u>
	<u>96,585</u>	<u>92,153</u>

13. LEASING AGREEMENTS

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

	31.3.24	31.3.23 as restated
	£	£
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.

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	129,333	(4,271)	3,010	128,072
Designated funds	<u>78,400</u>	<u>-</u>	<u>1,682</u>	<u>80,082</u>
	207,733	(4,271)	4,692	208,154
Restricted funds				
Restricted funds	<u>57,827</u>	<u>(9,378)</u>	<u>(4,692)</u>	<u>43,757</u>
TOTAL FUNDS	<u>265,560</u>	<u>(13,649)</u>	<u>-</u>	<u>251,911</u>

WEST LONDON EQUALITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****14. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,329	(68,600)	(4,271)
Restricted funds			
Restricted funds	252,258	(261,636)	(9,378)
TOTAL FUNDS	<u>316,587</u>	<u>(330,236)</u>	<u>(13,649)</u>

Comparatives for movement in funds

	At 1.4.22 £	Prior year adjustment £	Net movement in funds £	Transfers between funds £	as restated At 31.3.23 £
Unrestricted funds					
General fund	166,933	25,000	15,800	(78,400)	129,333
Designated funds	-	-	-	78,400	78,400
	166,933	25,000	15,800	-	207,733
Restricted funds					
Restricted funds	58,385	(25,000)	24,442	-	57,827
TOTAL FUNDS	<u>225,318</u>	<u>-</u>	<u>40,242</u>	<u>-</u>	<u>265,560</u>

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

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

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.

WEST LONDON EQUALITY CENTRE**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024****14. MOVEMENT IN FUNDS – continued****Purposes of designated funds:**

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes when the trustees agree to use them. Funds were received by way of an inheritance and excess amounts from one completed project.

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.

Transfers between funds

During the year, restricted funds, with the permission of the donors, were dissolved into the general fund to be expected to be spent on special projects.

During the year, general funds, with the permission of the donors, were dissolved into the designated fund to be expected to be spent on special projects.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 nor for the year ended 31 March 2023.

16. DEFERRED INCOME

	31/03/2024	31/03/2023
	£	£
Balance as at 1st April	62,769	63,711
Amount released to income in the year	(62,769)	(63,711)
Amount deferred in the year	<u>70,989</u>	<u>62,769</u>
Balance as at 31st March	<u>70,989</u>	<u>62,769</u>

Deferred income represents funding received from the relevant funders are Clarion Grant £7,970 (2023: £nil), Hate Crime £51,644 (2023: £51,644), and PTAS project £11,375 (2023: £11,125). Deferred income comprises funds that relate to projects or programmes to be expended during the 2024-2025 financial year.

17. 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.

WEST LONDON EQUALITY CENTRE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	31.3.24 £	31.3.23 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	39,991	45,086
Grants	<u>272,258</u>	<u>316,751</u>
	312,249	361,837
Investment income		
Deposit account interest	<u>4,338</u>	<u>1,471</u>
Total incoming resources	316,587	363,308
EXPENDITURE		
Direct charitable activities		
Staff training	1,623	1,488
Project costs	24,604	18,410
Volunteer expenses	1,489	1,009
Event costs	14	-
Depreciation computer and office equipment	<u>633</u>	<u>633</u>
	28,363	21,540
Support costs		
Overhead costs		
Wages	206,170	215,495
Social security	13,891	15,678
Pensions	4,917	5,969
Operating leases - premises	45,866	45,866
Insurance	940	822
Telephone	1,869	1,631
Postage and stationery	1,107	1,214
Computer costs	187	124
Sundry expenses	559	519
Document storage	600	918
Printing costs	3,797	3,233
Professional fees	5,031	2,815
Training bursaries	399	(138)
Hire of space	462	1,344
Website costs	9,714	-
Professional texts	103	-
Bank charges	<u>36</u>	<u>36</u>
	295,648	295,526
Governance costs		
Wages	2,600	2,400
Social security	325	300
Auditors' remuneration	2,300	2,300
Auditors' remuneration for non audit work	<u>1,000</u>	<u>1,000</u>
	<u>6,225</u>	<u>6,000</u>
Total resources expended	<u>330,236</u>	<u>323,066</u>
Net (expenditure)/income	<u>(13,649)</u>	<u>40,242</u>

This page does not form part of the statutory financial statements