



West London Action for Children
(A company limited by guarantee)

Report and Financial Statements

Year ending 31 March 2023

Charity number: 1135648

Company number: 07181950



West London Action for Children

Report and Accounts for the year ended 31 March 2023

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West London Action for Children

Chair's message

I took over as Chair at the end of 2022 from Elizabeth Webber, who did an exceptional job supporting our Chief Executive and the whole team through the pandemic. We are all very grateful to her for her advice, resilience, and good humour in unprecedented circumstances.

We also said goodbye to Liz Russell, who has been a wise and challenging voice on the Board for many years. We are missing her contributions already.

We are pleased to have a new member on the Board, Ashley Chan, who brings new personal and professional perspectives to the Trustees.

It is good to see how positive the accounts are, while recognising that there is a deficit. It is largely due to the recruitment of a new member of the Team, for which we have taken the decision to dip into the reserves. The growth in demand for mental health services for young people is, sadly, constantly in the news, and we are fortunate to have reserves to help us meet this need.

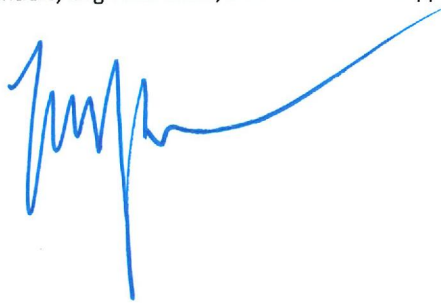
In recent years we have seen the problems we are handling becoming more complex. Our funding model allows us to work with different members of the same family, bringing each of them the kind of support that they need. Our waiting list remains very short indeed, and we are confident that our work is making a difference.

Partnerships are becoming a more important part of our delivery. We have joined a pilot project in a local school which is working with families of children in year 7 who may be at risk of getting involved in crime or violence. It is an innovative approach which is typical of our work. Establishing partnerships can be time consuming at the beginning but will allow us to embed our therapeutic work in a larger support system for vulnerable young people.

We are finally back to a full complement of fundraising events, and the generosity of our supporters and volunteers is wonderful and a testimony to the hard work of the office team in providing the groundwork necessary for successful fundraising. Our network in the local community is one of our most valuable assets. People tell me often how pleasant the team is to work with, and comment on the warmth of the atmosphere in the office. These qualities - alongside our well known professionalism - are important elements in our ongoing success.

We are very grateful to all of our funders, large and small, who continue to support our work.

Margaret Kaufman - Chair



West London Action for Children

Report of the trustees for the year ending 31 March 2023

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2023 which are also prepared to meet the requirements for a trustees' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Our purposes and activities

The objects of the Charity are to promote the care and emotional wellbeing of children and their families where appropriate, in the London Borough of Hammersmith and Fulham and the Royal Borough of Kensington and Chelsea, who are in need by reason of poverty, poor housing, ill health, abuse, family relationships, developmental challenges or other factors. This is to be achieved primarily through the provision of counselling, individual and group therapy together with the promotion of good practice and improved services for children in need, both at local and national level.

Our activities focus on the wellbeing of children and their families and are undertaken for the public benefit. Our objects limit the services we provide to those resident in the London Borough of Hammersmith and Fulham and the Royal Borough of Kensington and Chelsea. Access to our services is through a referral process. The majority of our clients are referred from local authority children's services. We also receive a significant number of referrals from schools. Our referral process is non-exclusionary and we receive many self-referrals. All our services are provided free to our clients. This ensures that people in poverty are not excluded from benefitting from our services and is in line with our charitable objectives.

The aims of our charity are to provide counselling and therapeutic services to children and families on low incomes in order to promote parenting skills and healthy family relationships. We aim to ensure our services are accessible and capable of making a difference to our clients' lives.

Our main objectives for the year continued to be the promotion of care and emotional wellbeing of children and their families in the London Borough of Hammersmith and Fulham and the Royal Borough of Kensington and Chelsea. The main strategies used to meet these objectives included:

- Providing a range of counselling and therapeutic services to reflect the needs of our clients
- Keeping abreast of Central and Local Government priorities and incorporating these principles into our planning and delivery
- Developing good working relationships and partnerships with other agencies
- Maintaining best practice thorough professional values and standards

We review the range of services we provide each year. This review looks at the achievements and outcomes of our work over the previous 12 months. We carry out needs assessments and monitor client feedback in order to ensure that our aims and objectives are met. We contribute to the needs assessments and the strategic planning which takes place in local government to create local strategic plans. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set, to comply with the duty in section 17 of the Charities Act 2011.

West London Action for Children

Report of the trustees for the year ending 31 March 2023 (Continued)

Achievements and Performance of the Charity

This year we have continued to provide services to promote the care and emotional wellbeing of children and their families in the London Borough of Hammersmith and Fulham and the Royal Borough of Kensington and Chelsea. In doing so, we have:

- Provided individual and family counselling, and group therapy in our office and on-line.
- Attended Local authority fora in both the Royal Borough of Kensington and Chelsea and the London Borough of Hammersmith and Fulham, including the Voluntary Organisation Forum and the London Safeguarding Boards
- Worked with the Chelsea Methodist Church, and many Local schools, charities and businesses
- Continued to train and expand the knowledge base of staff to ensure best practice.

Our volunteers

The Charity is very involved in the community and relies on voluntary help particularly in organising and taking part in fundraising events.

Financial Review

At the year end, the Charity had unrestricted undesignated reserves of £500,505 (2022: £580,470), and unrestricted designated reserves of £1,309,456 (2022: £1,392,195). The Charity's commitments to its objectives are necessarily long term. In view of the uncertain and fluctuating nature of its income and the long term nature of the commitments required in carrying out its activities, the Trustees consider it to be prudent and necessary that unrestricted reserves should not be less than the following year's budgeted level of expenditure. The current unrestricted reserves of £1,809,961 comprise the Ryde Bequest investment of £1,295,456, designated to bring in the salary of a member of the therapeutic team, the fund designated In Memory of Elizabeth Fergusson Fund of £14,000 and undesignated reserves of £500,505 retained to ensure that the next 12 months budgeted expenditure is covered.

This year, our principal funding stream has been from trusts, statutory bodies and fund raising events. The majority of West London Action for Children's expenditure this year has been on salaries of key staff, and the charity has kept overheads to a minimum.

Investment powers and policy

Our investment policy is to hold the Charity's reserves in cash and marketable managed funds and fixed interest securities. The value of the Charity's investments has performed satisfactorily in the context of the overall investment environment during the year.

Reserves policy and going concern

In relation to going concern the trustees have considered a period of 24 months from the balance sheet date and are satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

West London Action for Children

Report of the trustees for the year ending 31 March 2023 (Continued)

Plans for future periods

West London Action for Children aims to improve the lives of children in the local community, support families through our counselling services and our parenting groups, develop our counselling services provided in local schools, build on the success of recent programmes and provide innovative services to address areas of particular need, for example young adolescents, anger management, teenage pregnancy. The charity will liaise with clients and stakeholders in order to develop services in line with local and national priorities.

Response to the Coronavirus pandemic

West London Action for Children continues to offer counselling and therapy and support to vulnerable families. While its mission has not changed as a result of the pandemic, its method of delivery of services has, and the Team have moved to a hybrid way of working from the office and from home and to successfully offering on-line and telephone communications with clients which has been greatly appreciated by them.

We consider ourselves very fortunate to have been able to build up reserves over the last few years, to cover 12 months trading; and a designated (but not restricted) fund to enable the organisation to continue trading if other income becomes difficult to source for a period of some 24 months.

Reference and administrative details

Charity number: 1135648
Company number: 07181950
Registered office: 15 Gertrude Street, London, SW10 0JN

Our advisors

Auditors	Simmons Gainsford LLP	14th Floor, 33 Cavendish Square, London W1G 0PW
Bankers	CAF Bank Limited	25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
Honorary solicitor	Mrs Pauline Droop LLB (Bristol)	

West London Action for Children

Report of the trustees for the year ending 31 March 2023 (Continued)

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Trustees and Directors

Ms Margaret Kaufman	Chair of Trustees
Mr Neil Adam Collins	Hon. Treasurer
Dr Ruth Rachel Caleb	
Mr John Alan Habgood	
Ms Andrea Christine Elaine Henry	
Mr Brian Dillwyn Hockett	
Mrs Basia Evelyn Kapp	
Ms Margaret Kafton	
Dr Marium Meeran	
Miss Ashley Dawn Chan	Appointed 22nd November 2022
The Revd Elizabeth Russell	Retired 22nd November 2022
Mrs Elizabeth Webber	Retired 22nd November 2022

Secretary and Chief Executive Officer

Mrs Heather Boxer

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee incorporated on 9th March 2010 and registered as a charity on 26th April 2010. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed by its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Appointment of trustees

The trustees are appointed by the Board of Trustees and serve for 3 years after which period they may put themselves up for re-appointment. A recruitment procedure is in place for new Trustees as is an induction procedure: a newly appointed Trustee will have an initial meeting with the Chairman, the Chief Executive and a member of the Board when the powers and responsibilities of the trustee board and the sub-committees are outlined. Each new Trustee is asked to sign a confidentiality form, a conflicts of interest form and has a DBS check.

West London Action for Children

Report of the trustees for the year ending 31 March 2023 (Continued)

Trustee induction and training

The new Trustee is given an Induction Pack which includes a brief history of the Charity, a copy of the Constitution, a copy of the Charity Commission's Guidance "The Essential Trustee: What you need to know" and "Charities and public benefit" and is guided to all relevant policies and procedures. He or she will have a mentor appointed. The skills audit of Trustees is regularly updated and there is ongoing training.

Organisation

West London Action For Children has a board of Trustees which meets 4 times per year and agrees the broad strategy and areas of activity for the Charity, including financial management, risk management, policies and performance. There is a sub-committee structure for responsibilities in Finance, Fundraising, Management and Professional Matters. The day-to-day administration of the work of the Charity is delegated to the Chief Executive and the Administrator. The Chief Executive reports to the Chairman of the Trustees and is present at all sub-committee and Trustee Board Meetings. Members of the professional staff are responsible to the Chief Executive.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with any supplier or contractor must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Pay policy for senior staff

The directors consist of the board of directors, who are the Trust's trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year. None of the directors was paid expenses.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. Details of key management personnel are disclosed in note 10 to the accounts.

Risk management

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks, establishing a risk register, reviewing steps to mitigate and to manage those risks. The trustees consider the ongoing security of voluntary income to constitute the charity's major financial risk, as funders and donors are affected by the ongoing impact of austerity on local and central government funding. A variety of procedures have been employed to address this, including Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis, problem statement worksheets and informed strategic planning. Insolvency risk assessments are carried out periodically as a matter of good governance.

West London Action for Children

Report of the trustees for the year ending 31 March 2023 (Continued)

Statement of Trustees' responsibilities

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our auditors

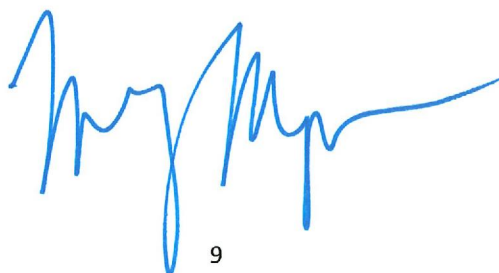
The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report has been prepared in accordance with provisions applicable to companies subject to the small companies' regime.

By order of the board of trustees

Margaret Kaufman - Chair

20th June 2023



West London Action for Children

Independent auditor's Report to the members of West London Action For Children

Opinion

We have audited the financial statements of West London Action for Children (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance sheet, Statement of Cash Flows 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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; 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 Auditor's 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

West London Action for Children

Independent auditor's Report to the members of West London Action For Children

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9 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.

West London Action for Children

Independent auditor's Report to the members of West London Action For Children

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. 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 an Auditors' report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In order to identify and assess the risks of material misstatements, including fraud and non-compliance with laws and regulations that could be expected to have a material impact on the financial statements, we have considered:

- the results of our enquiries of management and those charged with governance of their assessment of the risks of fraud and irregularities;
- the nature of the charity including its management structure and control systems (including the opportunity for management to override such controls);
- management's incentives and opportunities for fraudulent manipulation of the financial statements and
- the environment in which it operates.

We also considered UK tax and pension legislation and laws and regulations relating to employment and the preparation and presentation of the financial statements such as the Companies Act 2006 and the Charities Act 2011.

West London Action for Children

Independent auditor's Report to the members of West London Action For Children

Based on this understanding we identified the following matters as being of significance to the entity:

- laws and regulations considered to have a direct effect on the financial statements including UK financial reporting standards, Company Law, Charity Law and pension legislation;
- treatment and valuation of the Defined Benefit Pension Scheme liability;
- management bias in selecting accounting policies and determining estimates;
- the timing of the recognition of income;
- the timing of the recognition of donations;
- the split of income and expenditure between funds;
- compliance with terms of grants and legacies received;
- treatment of gifts in kind;
- compliance with legislation relating to GDPR and health and safety;
- management bias in selecting accounting policies and determining estimates;
- the requirement to impair the fixed asset investments and the amount of any such impairment;
- recoverability of debtors; and
- inappropriate journal entries.

We communicated the outcomes of these discussions and enquiries, as well as consideration as to where and how fraud may occur in the entity, to all engagement team members.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised:

- enquiries of management and those charged with governance as to whether the entity complies with such laws and regulations;
- enquiries with the same concerning any actual or potential litigation or claims;
- discussion with the same regarding any known or suspected instances of non-compliance with laws and regulation and fraud;
- inspection of relevant legal correspondence;
- assessment of matters reported to management and the result of the subsequent investigation;
- obtaining an understanding of the relevant controls;
- obtaining an understanding of the policies and controls over the recognition of income and donations and testing their implementation during the year;
- reviewing terms of grants and legacies received in the year;
- review documentation relating to compliance with the regulations relating to GDPR and Health and Safety;
- challenging assumptions made by management in their specific accounting policies and estimates, in particular in relation to the estimate of the value of the rent-free accommodation benefit and potential liability relating to the Defined Benefit Pension scheme;
- identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or crediting revenue or cash;
- assessing the recovery of debtors in the period since the balance sheet date and challenging assumptions made by management regarding the recovery of balances which remain outstanding;

West London Action for Children

Independent auditor's Report to the members of West London Action For Children

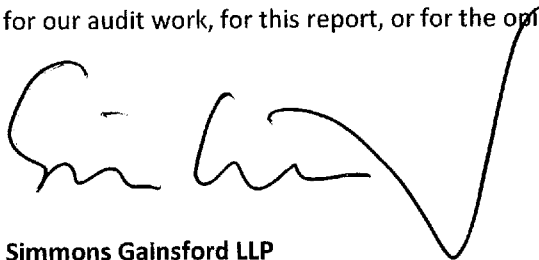
- challenging key assumptions made by management in their assessment of any impairment to the carrying value of the fixed asset investments;
- reviewing the financial statements for compliance with the relevant disclosure requirements;
- performing analytical procedures to identify any unusual or unexpected relationships or unexpected movements in account balances which may be indicative of fraud;
- reviewing the minutes of Board meetings;
- evaluating the underlying business reasons for any unusual transactions; and
- considered the implementation of controls during the year.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

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 Auditors' report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Simmons Gainsford LLP

Chartered Accountants & Statutory Auditors
14th Floor, 33 Cavendish Square,
London
W1G 0PW

20th June 2023

Simmons Gainsford LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

West London Action for Children

West London Action for Children Statement of Financial Activities for the year ending 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income:					
Donations and legacies	3	226,190	246,432	472,622	326,948
Activities for generating funds	4	99,120	-	99,120	83,413
Investment income	5	52,942	-	52,942	50,187
Total income		378,252	246,432	624,684	460,548
Expenditure					
<i>Costs of raising funds:</i>					
Costs of generating voluntary income		45,013	-	45,013	40,612
<i>Expenditure on charitable activities:</i>					
Costs of charitable activities		375,966	246,432	622,398	562,994
Total expenditure	6	420,979	246,432	667,411	603,606
Net (expenditure)/income	9	(42,727)	-	(42,727)	(143,058)
Other recognised gains and losses					
Gains/(losses) on investment assets	14	(120,030)	-	(120,030)	27,620
Gains/(losses) on pension deficit revaluation	17	53	-	53	17,204
Net movement in funds		(162,704)	-	(162,704)	(98,234)
Reconciliation of funds					
Total funds brought forward		1,972,665	-	1,972,665	2,070,899
Total funds carried forward		1,809,961	-	1,809,961	1,972,665

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 18 to 30 form part of these financial statements.

West London Action for Children

West London Action for Children Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	14	1,733,303	1,853,333
Total Fixed Assets		<u>1,733,303</u>	<u>1,853,333</u>
Current assets			
Debtors	15	23,969	13,810
Cash at bank and in hand		194,734	201,518
Total Current Assets		<u>218,703</u>	<u>215,328</u>
Liabilities			
Creditors falling due within one year	16	(140,068)	(92,895)
Net Current assets		<u>78,635</u>	<u>122,433</u>
Total assets less current liabilities		<u>1,811,938</u>	<u>1,975,766</u>
Provisions for liabilities	17	(1,977)	(3,101)
Net assets		<u>1,809,961</u>	<u>1,972,665</u>
The funds of the charity:			
<i>Unrestricted income funds:</i>			
Unrestricted revenue accumulated funds		500,505	580,470
Designated revenue funds		1,309,456	1,392,195
Total unrestricted funds	18	<u>1,809,961</u>	<u>1,972,665</u>
<i>Restricted income funds:</i>			
Total restricted income funds	18	-	-
Total charity funds		<u>1,809,961</u>	<u>1,972,665</u>

The trustees have prepared accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Mrs Margaret Kaufman, Chair of trustees on behalf of the trustees

Approved by the trustees on 20th June 2023

The notes on pages 18 to 30 form part of these financial statements.

West London Action for Children

West London Action for Children Statement of Cash Flows for the year ending 31 March 2023

	Note	2023 £	2022 £
Cash used in operating activities	20	<u>(59,726)</u>	<u>(142,543)</u>
Cash inflows from investing activities			
Dividends and interest from investments		52,942	50,187
Cash provided by (used in) investing activities		<u>52,942</u>	<u>50,187</u>
Increase (decrease) in cash and cash equivalents in the year		<u>(6,784)</u>	<u>(92,356)</u>
Cash and cash equivalents at the beginning of the year		201,518	293,874
Total cash and cash equivalents at the end of the year		<u>194,734</u>	<u>201,518</u>

The notes on pages 18 to 30 form part of these financial statements.

West London Action for Children

Notes on the accounts

1 Accounting Policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

West London Action for Children meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties regarding going concern.

b) 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 from 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.

c) Deferred income

In accordance with the FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown as creditors in the accounts.

d) Interest receivable

Interest 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.

West London Action for Children

Notes on the accounts

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific artistic projects being undertaken by the Trust.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the apportioned payroll costs and associated costs in relation to fund raising activities.
- Expenditure on charitable activities includes the apportioned payroll costs relating to client services together with associated support costs.
- Other expenditure represents those items not falling into any other heading.

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in the notes to the accounts.

West London Action for Children

Notes on the accounts

h) Investments held by the charity

The policy for including investments in the accounts is as follows:-

Listed investments have been included in the balance sheet at their mid-market value at the balance sheet date.

i) 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.

j) Cash at bank and in hand

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

k) 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.

l) Financial instruments

The trust 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.

m) Pensions

Employees of the charity are entitled to join TPT Pension Solutions (formerly The Pensions Trust) pension Scheme which is funded by contributions from employee and employer. New and existing employees who are not in TPT pension Scheme are automatically enrolled into a money purchase scheme unless they have exercised their right to opt out of scheme membership.

n) Key judgments and sources of estimation uncertainty

There are no key judgments or sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the amounts recognised in the accounts.

West London Action for Children

Notes on the accounts

2 Legal Status of the charity

West London Action For Children is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from donations and legacies

	2023	2022
	£	£
Donations and legacies		
Statutory bodies	132,889	146,184
Individuals	51,955	59,447
Companies	56,163	6,510
Trusts	168,088	83,904
Legacies	5,000	-
Schools and churches	58,527	30,903
	<u>472,622</u>	<u>326,948</u>

Income from donations and legacies includes £246,432 (2022: £82,202) which was restricted.

Included under Statutory bodies restricted income is £25,000 (2022: £25,000) which is the charity's estimate of a benefit in kind for rent from the Royal Borough of Kensington and Chelsea. An equivalent charge is recognised and included within Support Costs.

Donations from trustees and other related parties during the year amounted to £8,849 (2022: £8,634). No conditions were placed on these donations.

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers most of whom are involved in organising and partaking in fund raising events. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Activities for generating funds

	2023	2022
	£	£
Income from fund raising events and activities	<u>99,120</u>	<u>83,413</u>

West London Action for Children

Notes on the accounts

5 Investment income

	2023	2022
	£	£
Bank interest	3,278	611
Income from listed investments	49,664	49,576
	<u>52,942</u>	<u>50,187</u>

6 Analysis of expenditure on charitable activities

	Client services	Client services
	2023	2022
	£	£
Projects and social work payroll costs	420,344	352,730
Sessional workers	8,630	8,325
Childcare	1,684	3,563
Fares	989	609
Recruitment	3,343	1,073
Miscellaneous expenditure	3,738	2,513
Resources	1,119	776
Translation services	2,174	2,729
Staff training	380	1,655
Supervision	10,778	7,484
Subscriptions	1,727	315
Costs of generating voluntary income: Fundraising and publicity	45,013	40,612
Governance costs	Note 8 7,715	5,387
Support costs	Note 8 159,777	175,835
	<u>667,411</u>	<u>603,606</u>

Expenditure on charitable activities includes restricted expenditure of £246,432 (2022: £82,202).

7 Summary analysis of expenditure and related income for charitable purposes

	Client services	Client services
	2023	2022
	£	£
Costs	(667,411)	(603,606)
Funding by Statutory bodies	132,889	146,184
Net cost funded from other income	<u>(534,522)</u>	<u>(457,422)</u>

West London Action for Children

Notes on the accounts

8 Analysis of governance and support costs

	General support	Governance function	Total	Total	Basis of apportion- ment
	2023 £	2023 £	2023 £	2022 £	
Administration payroll and related costs	81,947	-	81,947	80,791	Staff time
Miscellaneous expenses	8,851	501	9,352	11,640	Usage
Premises costs	31,230	-	31,230	36,776	Floor area
Repairs and expensed equipment	2,110	-	2,110	1,068	Floor area
Telephone	3,979	-	3,979	2,660	Usage
Printing, postage and stationery	1,078	-	1,078	1,040	Usage
IT	16,084	-	16,084	24,532	Usage
Bank charges	988	-	988	1,583	Usage
Bookkeeping and accounts	6,250	-	6,250	6,041	Staff time
Insurance	7,260	-	7,260	9,704	Usage
Audit fees	-	7,214	7,214	5,387	Direct
Total	159,777	7,715	167,492	181,222	

9 Net income (expenditure) for the year

	2023 £	2022 £
This is stated after charging:		
Auditors remuneration:		
Audit fees	7,214	5,387

West London Action for Children

Notes on the accounts

10 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023	2022
	£	£
Salaries and wages	487,598	426,289
Social security costs	42,814	35,364
Pension costs	12,592	10,882
	<u>543,004</u>	<u>472,535</u>

One employee had employee benefits in excess of £60,000 (2022: none). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid and did not receive any other benefits from employment with the Charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

The key management personnel of the Charity comprise the trustees and the Senior Management team. The total employee benefits of the key management personnel of the Charity were £62,745 (2022: £59,089).

11 Staff numbers

	2023	2022
	Number	Number
Engaged in charitable activities	<u>22</u>	<u>19</u>

12 Government grants

	2023	2022
	£	£
Revenue funding		
London Borough of Hammersmith	44,634	43,000
Royal Borough of Kensington and Chelsea	63,255	71,255
Royal Borough of Kensington and Chelsea - Rent benefit	25,000	25,000
HMRC - Job Retention Scheme grants	-	6,929
	<u>132,889</u>	<u>146,184</u>

13 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

West London Action for Children

Notes on the accounts

14 Fixed asset investments

	2023	2022
	£	£
Movement in fixed asset investments		
Market value brought forward at 1 April 2022	1,853,333	1,825,713
Add/Deduct: net gain (loss) on revaluation	(120,030)	27,620
Market value as at 31 March 2023	<u>1,733,303</u>	<u>1,853,333</u>
Investments at fair value	2023	2022
Comprised:	£	£
UK Listed fixed interest income units	32,895	35,899
UK Listed Unit Trust income units	<u>1,700,408</u>	<u>1,817,434</u>
Market value as at 31 March 2023	<u>1,733,303</u>	<u>1,853,333</u>

Listed investments are carried at mid market value at the balance sheet date. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price which equates to market value. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The Charity manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The Charity does not make use of derivatives and similar complex financial instruments.

15 Debtors

	2023	2022
	£	£
Other debtors	3,450	7,550
Prepayments	<u>20,519</u>	<u>6,260</u>
	<u>23,969</u>	<u>13,810</u>

West London Action for Children

Notes on the accounts

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	129,241	82,731
Taxation and social security costs	10,827	10,164
	<u>140,068</u>	<u>92,895</u>

17 Provisions

	Period ending 31 March 2023 £	Period ending 31 March 2022 £
Provision at start of period	3,101	26,976
Unwinding of the discount factor (interest expense)	59	156
Deficit contribution paid	(1,130)	(6,827)
Remeasurements - impact of any change in assumptions	(53)	(17,204)
Remeasurements - amendments to the contribution schedule	-	-
Provision at end of period	<u>1,977</u>	<u>3,101</u>

The company participates in the TPT Retirement Solutions - The Growth Plan, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information for it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a "last-man standing arrangement". Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked participating employers to pay additional contributions to the scheme as follows:

West London Action for Children

Notes on the accounts

Deficit contributions

From 1 April 2022 to 31 January 2025:	£3,312,000 per annum	(payable monthly)
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Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, The Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 30 September 2025:	£11,243.000 per annum	(payable monthly and increasing 3% each on 1st April)
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The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using an assumed discount rate. The unwinding of the discount rate is recognised as a financial cost.

West London Action for Children

Notes on the accounts

18 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2022	Income	Transfer between funds	Expenditure	Unrealised gains	Funds 31 March 2023
	£	£	£	£	£	£
Accumulated fund	580,470	587,456	37,228	(667,411)	(37,238)	500,505
Designated fund "In Memory of Elizabeth Fergusson"	14,000	-	-	-	-	14,000
Designated fund "The Sheila Ryde Legacy Fund"	1,378,195	37,228	(37,228)	-	(82,739)	1,295,456
	<u>1,972,665</u>	<u>624,684</u>	<u>-</u>	<u>(667,411)</u>	<u>(119,977)</u>	<u>1,809,961</u>

Analysis of movements in unrestricted funds - previous year

	Balance 1 April 2021	Income	Transfer between funds	Expenditure	Unrealised gains	Funds 31 March 2022
	£	£	£	£	£	£
Accumulated fund	707,690	423,328	37,220	(603,606)	15,838	580,470
Designated fund "In Memory of Elizabeth Fergusson"	14,000	-	-	-	-	14,000
Designated fund "The Sheila Ryde Legacy Fund"	1,349,209	37,220	(37,220)	-	28,986	1,378,195
	<u>2,070,899</u>	<u>460,548</u>	<u>-</u>	<u>(603,606)</u>	<u>44,824</u>	<u>1,972,665</u>

Description, nature and purposes of the funds

There is a designated revenue fund of £1,295,456 which has been designated as The Sheila Ryde Legacy Fund. The charity has designated the fund to be invested to produce an annual income to be applied towards the annual costs of ordinary charitable activities.

There is a designated revenue fund of £14,000 which has been designated as The In Memory of Elizabeth Fergusson Fund. The charity has designated the fund to be invested to produce an annual income to be applied towards the annual costs of ordinary charitable activities.

West London Action for Children

Notes on the accounts

Analysis of movements in restricted funds

Name, description, nature and purpose	Balance 1 April 2022 £	Income £	Expenditure £	Transfers £	Funds 31 March 2023 £
Royal Borough of Kensington and Chelsea - Rent benefit	-	25,000	(25,000)	-	-
Rockspring Charitable Trust via Kensington & Chelsea Foundation - Mighty Me Project	-	24,000	(24,000)	-	-
Children in Need	-	33,462	(33,462)	-	-
Goldman Sachs Giving	-	50,000	(50,000)	-	-
City Bridge Trust	-	26,700	(26,700)	-	-
The Hurlingham Academy - therapist	-	5,100	(5,100)	-	-
The Band Trust - Donation towards cost of printer	-	1,000	(1,000)	-	-
Westside Academy Trust - In school counselling	-	5,732	(5,732)	-	-
John Lyons Charity - DRIFT Project	-	18,958	(18,958)	-	-
The Lightbulb Trust grant for 2022-23	-	27,720	(27,720)	-	-
West London Zone - Therapeutic work in schools	-	28,760	(28,760)	-	-
	-	246,432	(246,432)	-	-

Analysis of movements in restricted funds - previous year

Name, description, nature and purpose	Balance 1 April 2021 £	Income £	Expenditure £	Transfers £	Funds 31 March 2022 £
Royal Borough of Kensington and Chelsea - Rent benefit	-	25,000	(25,000)	-	-
Kensington & Chelsea Foundation - Mighty Me Project	-	8,000	(8,000)	-	-
Children in Need	-	14,852	(14,852)	-	-
Goldman Sachs Giving	-	25,000	(25,000)	-	-
Hurlingham Academy - Towards in-school therapist and counselling	-	3,450	(3,450)	-	-
West London Zone - individual counselling	-	5,900	(5,900)	-	-
	-	82,202	(82,202)	-	-

West London Action for Children

Notes on the accounts

19 Analysis of net assets between funds

	Accumul- ated Fund	Designated Funds	Restricted Funds	Funds 31 March 2023
	£	£	£	£
Tangible fixed assets	437,847	1,295,456	-	1,733,303
Cash at bank and in hand	180,734	14,000	-	194,734
Other net current liabilities	(116,099)	-	-	(116,099)
Provisions for liabilities	(1,977)	-	-	(1,977)
	<u>500,505</u>	<u>1,309,456</u>	<u>-</u>	<u>1,809,961</u>

Analysis of net assets between funds - previous year

	Accumul- ated Fund	Designated Funds	Restricted Funds	Funds 31 March 2022
	£	£	£	£
Tangible fixed assets	475,138	1,378,195	-	1,853,333
Cash at bank and in hand	187,518	14,000	-	201,518
Other net current liabilities	(79,085)	-	-	(79,085)
Provisions for liabilities	(3,101)	-	-	(3,101)
	<u>580,470</u>	<u>1,392,195</u>	<u>-</u>	<u>1,972,665</u>

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement of funds	(162,704)	(98,234)
(Deduct) dividends and interest income shown in investing activities	(52,942)	(50,187)
(Deduct)/add unrealised (Gains) / losses	120,030	(27,620)
Decrease/(increase) in debtors	(10,159)	7,124
Increase/(decrease) in creditors	47,173	50,249
Increase/(decrease) in provisions	(1,124)	(23,875)
Net cash used in operating activities	<u>(59,726)</u>	<u>(142,543)</u>