

THE WEST END COMMUNITY TRUST

England & Wales · Charity number 1138467

Details

Other names	WEST END TIME BANK
Status	Registered
Legal form	CIO
Registered	2010-10-19
Register	View on the Charity Commission register

Contact

Address	Flat 2 14 Old Compton Street London W1D 4TH
Phone	07768907525
Email	NEIL@WESTENDCOMMUNITYTRUST.ORG.UK
Website	WWW.WECT.ORG.UK

Activities

Objects: 1 TO DEVELOP THE CAPACITY AND SKILLS OF PERSONS WHO ARE SOCIALLY AND ECONOMICALLY DISADVANTAGED, PRIMARILY BUT NOT EXCLUSIVELY IN THE WEST END WARD OF THE CITY OF WESTMINSTER, IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY, AND HELP MEET, THEIR NEEDS AND TO PARTICIPATE MORE FULLY IN SOCIETY2 TO RELIEVE FINANCIAL HARDSHIP, ILL-HEALTH AND OTHER CHARITABLE NEED, IN PARTICULAR BUT NOT EXCLUSIVELY IN THE WEST END WARD OF THE CITY OF WESTMINSTER, BY PROVIDING A FORUM TO ENABLE CHARITABLE AND OTHER ORGANISATIONS TO BETTER COORDINATE THEIR WORK3 SUCH OTHER PURPOSES THAT ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES AT THEIR ABSOLUTE DISCRETION MAY DETERMINE

Activities: To develop the capacity and skills of persons who are socially and economically disadvantaged in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society. To relieve financial hardship, ill-health and other charitable need by providing a forum to enable charitable and other organisations to better co-ordinate their work.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Economic/community Development/employment
- **Who:** Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** THE WEST END WARD OF THE CITY OF WESTMINSTER
- Camden
- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£36,432	£39,670	-	-
2024-03-31	£31,257	£35,027	-	-
2023-03-31	£33,619	£38,474	-	-
2022-03-31	£34,746	£36,777	-	-
2021-03-31	£52,029	£32,626	-	-

Trustees

Name	Role	Appointed
FIONA BAILEY		2015-10-12
Jennifer Joy Davis		2019-11-27
Kinga Maria Parker		2022-05-11
Nigel Francis Gordon Troup		2019-08-08

THE WEST END COMMUNITY TRUST

England & Wales - Charity number 1138467

Accounts

THE WEST END COMMUNITY TRUST

**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

THE WEST END COMMUNITY TRUST

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THE WEST END COMMUNITY TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees

F Rhys-Jenkins Bailey, Trustee

J Davis, Trustee

N Troup, Trustee

K M Parker, Trustee

Charity registered number

1138467

Principal office

14 Old Compton Street, London, W1D 4TH

Accountants

The Bureau Accounting Ltd, 23 Kemsley Close, Greenhithe, Kent, DA9 9LS

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the financial statements of the The West End Community Trust for the year 1 April 2024 to 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019)

Objectives and activities

a. Policies and objectives

The objects of the Trust are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.
2. To relieve financial hardship, ill-health and other charitable need, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.
3. Such other purposes that are exclusively charitable according to the laws of England and Wales as the trustees at their absolute discretion may determine.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The principal activities of the charity are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.
2. To relieve financial hardship, ill-health and other charitable needs, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trust has two core activities - the running of community events and digital workshops.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Main achievements of the Charity

The Trust continues to reach greater numbers of the older and more isolated members of the West End Community and has compiled an ambitious programme of events for the forthcoming year. During the year, the Trust was able to implement a full programme of community events. In the 2025 year, these events have been warmly welcomed and well attended, providing much needed social interaction to the community. As a result of the increased popularity of the events the Trust has implemented a registration policy for all events, enabling it to ensure that services are provided solely to the intended community, whilst also enabling it to ensure that events do not exceed suitable attendance limits for each venue.

The Trust's Digital Inclusion work, expanded during the lockdowns enforced as a result of a global pandemic in 2020, has remained an important focus in the years since. Digital competence became an important factor in everyday life during that period and the necessity for all to be competent in digital communications was greatly accelerated. In March 2025, the Trust entered discussions with an IT service provider to receive donations of refurbished laptops from commercial organisations for distribution to those people in the community who do not currently have access to the facilities necessary to access the internet reliably. The first consignment of refurbished laptops was received in May 2025.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The reserves were below the target level for 74 days across the accounting period as a result of delays in the receipt of some corporate donations. At the accounting period end date, the reserves were 2% below the required amount and the Trustees are actively looking for ways in which to secure additional long term funding.

c. Deficit

The Trust's expenditure marginally exceeded its income for the year. There has been a continuous programme of fund raising since the Trust's major government funding was cut in 2010 and the Trust continues to approach key commercial enterprises in the local area to encourage their support for the community in which they operate.

d. Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, the principal of which is the risk of withdrawal of funding from key commercial partners, and are satisfied that systems are in place to mitigate exposure to those risks.

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

a. Constitution

The West End Community Trust is a registered charity, number 1138467, and is constituted under a Trust deed. The Trust was incorporated as a private company limited by guarantee on 2 March 2010 (registered number 071752021) and registered with the Charity Commission on 19 October 2010. The charity was converted to a Charitable Incorporated Organisation on 10 June 2019

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The Board of Trustees consists of 4 Trustees, of whom one is designated as the Chair or Trustees. All decisions are taken by the Board of Trustees, with the Chair of Trustees holding the casting vote when required.

d. Financial risk management

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

Trustees' liability

The trustees of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



F Rhys-Jenkins Bailey

Date: 26 November 2025

THE WEST END COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of The West End Community Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 27 November 2025

Trevor Stroud

(FFA FFTA)

The Bureau Accounting Ltd
23 Kemsley Close
Greenhithe
Kent
DA9 9LS

THE WEST END COMMUNITY TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:				
Donations and legacies	3	36,432	36,432	31,257
Total income		36,432	36,432	<i>31,257</i>
Expenditure on:				
Raising funds	4	-	-	189
Charitable activities	5	39,670	39,670	34,838
Total expenditure		39,670	39,670	<i>35,027</i>
Net movement in funds		(3,238)	(3,238)	<i>(3,770)</i>
Reconciliation of funds:				
Total funds brought forward		19,508	19,508	23,278
Net movement in funds		(3,238)	(3,238)	(3,770)
Total funds carried forward		16,270	16,270	<i>19,508</i>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 17 form part of these financial statements.

THE WEST END COMMUNITY TRUST

**BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	626	934
		626	934
Current assets			
Cash at bank and in hand		18,679	21,006
		18,679	21,006
Current liabilities			
Creditors: amounts falling due within one year	10	(3,035)	(2,432)
		15,644	18,574
Net current assets		15,644	18,574
Total assets less current liabilities		16,270	19,508
Net assets excluding pension asset		16,270	19,508
Total net assets		16,270	19,508
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	16,270	19,508
Total funds		16,270	19,508

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



F Rhys-Jenkins Bailey

Date: 26 November 2025

The notes on pages 9 to 17 form part of these financial statements.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The West End Community Trust 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.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

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 it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies (continued)

1.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £50 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% Reducing balance
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1.5 Cash at bank and in hand

Cash at bank and 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.

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. **Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

3. **Income from donations and legacies**

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	36,432	36,432
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	31,257	31,257
	<hr/> <hr/>	<hr/> <hr/>

THE WEST END COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Expenditure on raising funds

Costs of raising voluntary income

	<i>Unrestricted funds 2024 £</i>	Total funds 2025 £
Costs of raising voluntary income	189	189
	<u> </u>	<u> </u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Community Events	39,670	39,670
	<u> </u>	<u> </u>

	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Community Events	34,838	34,838
	<u> </u>	<u> </u>

THE WEST END COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Community Events	8,596	31,074	39,670

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Community Events	6,559	28,279	34,838

Analysis of direct costs

	Community Events 2025 £	Total funds 2025 £
Event costs	8,596	8,596

	<i>Community Events 2024 £</i>	<i>Total funds 2024 £</i>
Event costs	6,559	6,559

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Community Events 2025 £	Total funds 2025 £
Depreciation	517	517
Insurance	322	322
Consultancy fees	28,977	28,977
Subscriptions	258	258
Governance costs	1,000	1,000
	<hr/>	<hr/>
	31,074	31,074
	<hr/>	<hr/>
	Community Events 2024 £	Total funds 2024 £
Depreciation	312	312
Insurance	310	310
Consultancy fees	26,939	26,939
Subscriptions	218	218
Governance costs	500	500
	<hr/>	<hr/>
	28,279	28,279
	<hr/>	<hr/>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £500 (2024 - £500).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

THE WEST END COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

9. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2024	1,859
Additions	209
	2,068
At 31 March 2025	2,068
 Depreciation	
At 1 April 2024	925
Charge for the year	517
	1,442
At 31 March 2025	1,442
 Net book value	
At 31 March 2025	626
<i>At 31 March 2024</i>	934

10. Creditors: Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,035	2,432

11. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	18,679	21,006

Financial assets measured at fair value through income and expenditure comprise bank balances.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds - all funds	19,508	36,432	(39,670)	16,270

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
General Funds - all funds	23,278	31,257	(35,027)	19,508

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	19,508	36,432	(39,670)	16,270

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
General funds	23,278	31,257	(35,027)	19,508

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	626	626
Current assets	18,679	18,679
Creditors due within one year	(3,035)	(3,035)
Total	<u>16,270</u>	<u>16,270</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	934	934
Current assets	21,006	21,006
Creditors due within one year	(2,432)	(2,432)
Total	<u>19,508</u>	<u>19,508</u>

THE WEST END COMMUNITY TRUST

England & Wales - Charity number 1138467

Accounts

THE WEST END COMMUNITY TRUST

**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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THE WEST END COMMUNITY TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

F Rhys-Jenkins Bailey, Trustee

J Davis, Trustee

N Troup, Trustee

K M Parker, Trustee

Charity registered number

1138467

Principal office

14 Old Compton Street, London, W1D 4TH

Accountants

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THE WEST END COMMUNITY TRUST

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Objectives and activities

a. Policies and objectives

The objects of the Trust are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.
2. To relieve financial hardship, ill-health and other charitable need, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.
3. Such other purposes that are exclusively charitable according to the laws of England and Wales as the trustees at their absolute discretion may determine.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The principal activities of the charity are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.
2. To relieve financial hardship, ill-health and other charitable needs, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trust has two core activities - the running of community events and smartphone workshops. The West End Time Bank is virtually dormant

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Main achievements of the Charity

The Trust continues to reach greater numbers of the older and more isolated members of the West End Community and has compiled an ambitious programme of events for the forthcoming year. During the year, the Trust was able to implement a full programme of community events. In the 2024 year, these events have been warmly welcomed and well attended, providing much needed social interaction to the community.

During the lockdowns, enforced as a result of a global pandemic in 2020, the Trust's Digital Inclusion work expanded and has remained an important focus in the years since. Digital competence became an important factor in everyday life during that period and the necessity for all to be competent in digital communications was greatly accelerated.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves was not maintained throughout the year as a result of delays in the receipt of some corporate donations. However, it was reinstated prior to the end of the financial year.

c. Deficit

The Trust's expenditure marginally exceeded its income for the year. There has been a continuous programme of fund raising since the Trust's major government funding was cut in 2010 and the Trust continues to approach key commercial enterprises in the local area to encourage their support for the community in which they operate.

d. Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, the principal of which is the risk of withdrawal of funding from key commercial partners, and are satisfied that systems are in place to mitigate exposure to those risks.

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a. Constitution

The West End Community Trust is a registered charity, number 1138467, and is constituted under a Trust deed. The Trust was incorporated as a private company limited by guarantee on 2 March 2010 (registered number 071752021) and registered with the Charity Commission on 19 October 2010. The charity was converted to a Charitable Incorporated Organisation on 10 June 2019

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

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

Trustees' liability

The trustees of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Approved by order of the members of the board of Trustees and signed on their behalf by:

Fiona JRJ Bailey

F Rhys-Jenkins Bailey

Trustee

Date: 06/08/24

THE WEST END COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent examiner's report to the Trustees of The West End Community Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 06/08/24

Trevor Stroud

(FFA FFTA)

The Bureau Accounting Ltd
23 Kemsley Close
Greenhithe
Kent
DA9 9LS

THE WEST END COMMUNITY TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:				
Donations and legacies	3	31,257	31,257	33,619
Total income		31,257	31,257	33,619
Expenditure on:				
Raising funds	4	189	189	373
Charitable activities	5	34,838	34,838	38,101
Total expenditure		35,027	35,027	38,474
Net movement in funds		(3,770)	(3,770)	(4,855)
Reconciliation of funds:				
Total funds brought forward		23,278	23,278	28,133
Net movement in funds		(3,770)	(3,770)	(4,855)
Total funds carried forward		19,508	19,508	23,278

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 16 form part of these financial statements.

THE WEST END COMMUNITY TRUST

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	934	647
		934	647
Current assets			
Cash at bank and in hand		21,006	25,719
		21,006	25,719
Creditors: amounts falling due within one year	10	(2,432)	(3,088)
		18,574	22,631
Net current assets		18,574	22,631
Total assets less current liabilities		19,508	23,278
Net assets excluding pension asset		19,508	23,278
Total net assets		19,508	23,278
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	19,508	23,278
Total funds		19,508	23,278

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Fiona JRJ Bailey

F Rhys-Jenkins Bailey

Trustee

Date: 06/08/24

The notes on pages 9 to 16 form part of these financial statements.

THE WEST END COMMUNITY TRUST

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

1. Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The West End Community Trust 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.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

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 it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

THE WEST END COMMUNITY TRUST

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

1. Accounting policies (continued)

1.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% Reducing balance
-----------------------	---	----------------------

1.5 Cash at bank and in hand

Cash at bank and 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.

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

THE WEST END COMMUNITY TRUST

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

2. **Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

3. **Income from donations and legacies**

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	31,257	31,257
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	33,619	33,619
	<hr/> <hr/>	<hr/> <hr/>

4. **Expenditure on raising funds**

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Costs of raising voluntary income	189	189
	<hr/> <hr/>	<hr/> <hr/>

THE WEST END COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Expenditure on raising funds (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Costs of raising voluntary income	373	373

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Charitable activities	34,838	34,838

	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Charitable activities	38,101	38,101

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Charitable activities	34,338	500	34,838

THE WEST END COMMUNITY TRUST

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

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Charitable activities	37,601	500	38,101

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £500 (2023 - £500).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2023	1,260
Additions	599
At 31 March 2024	1,859
Depreciation	
At 1 April 2023	613
Charge for the year	312
At 31 March 2024	925

THE WEST END COMMUNITY TRUST

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

9. Tangible fixed assets (continued)

	Fixtures and fittings £
Net book value	
At 31 March 2024	<u>934</u>
<i>At 31 March 2023</i>	<u>647</u>

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>2,432</u>	<u>3,088</u>

11. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>21,006</u>	<u>25,719</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

THE WEST END COMMUNITY TRUST

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

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	23,278	31,257	(35,027)	19,508
	<u>23,278</u>	<u>31,257</u>	<u>(35,027)</u>	<u>19,508</u>

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	28,133	33,619	(38,474)	23,278
	<u>28,133</u>	<u>33,619</u>	<u>(38,474)</u>	<u>23,278</u>

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	23,278	31,257	(35,027)	19,508
	<u>23,278</u>	<u>31,257</u>	<u>(35,027)</u>	<u>19,508</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	28,133	33,619	(38,474)	23,278
	<u>28,133</u>	<u>33,619</u>	<u>(38,474)</u>	<u>23,278</u>

THE WEST END COMMUNITY TRUST

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	934	934
Current assets	21,006	21,006
Creditors due within one year	(2,432)	(2,432)
Total	<u>19,508</u>	<u>19,508</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	647	647
Current assets	25,719	25,719
Creditors due within one year	(3,088)	(3,088)
Total	<u>23,278</u>	<u>23,278</u>










West End Community Trust 2024 - Full Accounts

Final Audit Report

2024-08-06

Created:	2024-08-06
By:	Jennifer Davis (jenniferd@calders.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAANros9UtdLRuoqkg9qa7QerbJwYfcZf0

"West End Community Trust 2024 - Full Accounts" History

-  Document created by Jennifer Davis (jenniferd@calders.net)
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-  Signer fionasoho@hotmail.com entered name at signing as FionaJRJ Bailey
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Signature Date: 2024-08-06 - 10:49:13 GMT - Time Source: server- IP address: 95.166.36.4
-  Agreement completed.
2024-08-06 - 10:49:13 GMT

THE WEST END COMMUNITY TRUST

England & Wales - Charity number 1138467

Accounts

THE WEST END COMMUNITY TRUST

**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

THE WEST END COMMUNITY TRUST

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Balance sheet	8
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THE WEST END COMMUNITY TRUST

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

F Rhys-Jenkins Bailey, Trustee

J Davis, Trustee

N Troup, Trustee

K M Parker, Trustee

Charity registered number

1138467

Principal office

14 Old Compton Street, London, W1D 4TH

Accountants

The Bureau Accounting Ltd, 23 Kemsley Close, Greenhithe, Kent, DA9 9LS

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the financial statements of the The West End Community Trust for the year 1 April 2022 to 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019)

Objectives and activities

a. Policies and objectives

The objects of the Trust are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
2. To relieve financial hardship, ill-health and other charitable need, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.
3. Such other purposes that are exclusively charitable according to the laws of England and Wales as the trustees at their absolute discretion may determine.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The principal activities of the charity are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
2. To relieve financial hardship, ill-health and other charitable needs, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trust has two core activities - the running of community events and smartphone workshops. The West End Time Bank is virtually dormant

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Main achievements of the Charity

The Trust continues to reach greater numbers of the older and more isolated members of the West End Community and has compiled an ambitious programme of events for the forthcoming year. During the year, the Trust was able to implement a full programme of community events, an activity which was curtailed in the 2021 year as a result of the pandemic and reduced in the 2022 year as a result of the health fears that the pandemic had exacerbated in the Trust's target population. In the 2023 year, these events have been warmly welcomed and well attended, providing much needed social interaction to the community.

During the lockdowns, enforced as a result of a global pandemic in 2020, the Trust's Digital Inclusion work expanded and has remained an important focus in the years since. Digital competence became an important factor in everyday life during that period and the necessity for all to be competent in digital communications was greatly accelerated.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

c. Deficit

The Trust's expenditure marginally exceeded its income for the year. There has been a continuous programme of fund raising since the Trust's major government funding was cut in 2010 and the Trust continues to approach key commercial enterprises in the local area to encourage their support for the community in which they operate.

d. Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, the principal of which is the risk of withdrawal of funding from key commercial partners, and are satisfied that systems are in place to mitigate exposure to those risks.

Structure, governance and management

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

a. Constitution

The West End Community Trust is a registered charity, number 1138467, and is constituted under a Trust deed. The Trust was incorporated as a private company limited by guarantee on 2 March 2010 (registered number 071752021) and registered with the Charity Commission on 19 October 2010. The charity was converted to a Charitable Incorporated Organisation on 10 June 2019

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

On 11 May 2022, K M Parker was appointed a Trustee following approval at a meeting of the Trustees.

c. Financial risk management

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

Trustees' liability

The trustees of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Approved by order of the members of the board of Trustees on 20 September 2023 and signed on their behalf by:

Fiona JRJ Bailey

F Rhys-Jenkins Bailey
(Trustee)

THE WEST END COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent examiner's report to the Trustees of The West End Community Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 21 September 2023

Trevor Stroud

(FFA FFTA)

The Bureau Accounting Ltd
23 Kemsley Close
Greenhithe
Kent
DA9 9LS

THE WEST END COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	2	33,619	33,619	34,746
Total income		<u>33,619</u>	<u>33,619</u>	<u>34,746</u>
Expenditure on:				
Raising funds	3	373	373	2,262
Charitable activities	4	38,101	38,101	34,515
Total expenditure		<u>38,474</u>	<u>38,474</u>	<u>36,777</u>
Net movement in funds		<u>(4,855)</u>	<u>(4,855)</u>	<u>(2,031)</u>
Reconciliation of funds:				
Total funds brought forward		28,133	28,133	30,164
Net movement in funds		(4,855)	(4,855)	(2,031)
Total funds carried forward		<u>23,278</u>	<u>23,278</u>	<u>28,133</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 15 form part of these financial statements.

THE WEST END COMMUNITY TRUST

**BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	647	809
		647	809
Current assets			
Cash at bank and in hand		25,719	27,324
		25,719	27,324
Creditors: amounts falling due within one year	9	(3,088)	-
		22,631	27,324
Net current assets		22,631	27,324
Total assets less current liabilities		23,278	28,133
Net assets excluding pension asset		23,278	28,133
Total net assets		23,278	28,133
Charity funds			
Restricted funds	11	-	-
Unrestricted funds	11	23,278	28,133
Total funds		23,278	28,133

The financial statements were approved and authorised for issue by the Trustees on 20 September 2023 and signed on their behalf by:

Fiona JRJ Bailey

F Rhys-Jenkins Bailey
(Trustee)

The notes on pages 9 to 15 form part of these financial statements.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The West End Community Trust 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.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting policies (continued)

1.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% Reducing balance
-----------------------	---	----------------------

1.5 Cash at bank and in hand

Cash at bank and 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.

1.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.7 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	33,619	33,619

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Income from donations and legacies (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	34,746	34,746

3. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £
Costs of raising voluntary income	373	373

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Costs of raising voluntary income	2,262	2,262

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Charitable activities	38,101	38,101

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Charitable activities	34,515	34,515

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	37,601	500	38,101

	<i>Activities undertaken directly 2022 £</i>	<i>Total funds 2022 £</i>
Charitable activities	34,515	34,515

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £500 (2022 - £ -).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2022	1,260
At 31 March 2023	<u>1,260</u>
Depreciation	
At 1 April 2022	451
Charge for the year	162
At 31 March 2023	<u>613</u>
Net book value	
At 31 March 2023	<u>647</u>
At 31 March 2022	<u>809</u>

9. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>3,088</u>	<u>-</u>

10. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>25,719</u>	<u>27,324</u>

Financial assets measured at fair value through income and expenditure comprise bank balances.

THE WEST END COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
Unrestricted funds				
General Funds - all funds	28,133	33,619	(38,474)	23,278
	<u>28,133</u>	<u>33,619</u>	<u>(38,474)</u>	<u>23,278</u>

Statement of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	<i>30,164</i>	<i>34,746</i>	<i>(36,777)</i>	<i>28,133</i>
	<u>30,164</u>	<u>34,746</u>	<u>(36,777)</u>	<u>28,133</u>

12. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£
General funds	28,133	33,619	(38,474)	23,278
	<u>28,133</u>	<u>33,619</u>	<u>(38,474)</u>	<u>23,278</u>

Summary of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
General funds	<i>30,164</i>	<i>34,746</i>	<i>(36,777)</i>	<i>28,133</i>
	<u>30,164</u>	<u>34,746</u>	<u>(36,777)</u>	<u>28,133</u>

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	647	647
Current assets	25,719	25,719
Creditors due within one year	(3,088)	(3,088)
Total	<u>23,278</u>	<u>23,278</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	809	809
Current assets	27,324	27,324
Total	<u>28,133</u>	<u>28,133</u>











West End Community Trust Accounts

Final Audit Report

2023-10-03

Created:	2023-09-21
By:	Jennifer Davis (jenniferd@calders.net)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOk44wAcPDa-yx-c6c7B5CjRU74VNm7R_

"West End Community Trust Accounts" History

-  Document created by Jennifer Davis (jenniferd@calders.net)
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2023-09-30 - 17:23:28 GMT- IP address: 86.167.233.23
-  Signer fionasoho@hotmail.com entered name at signing as Fiona JRJ Bailey
2023-10-03 - 10:07:50 GMT- IP address: 86.167.233.23
-  Document e-signed by Fiona JRJ Bailey (fionasoho@hotmail.com)
Signature Date: 2023-10-03 - 10:07:52 GMT - Time Source: server- IP address: 86.167.233.23
-  Agreement completed.
2023-10-03 - 10:07:52 GMT

THE WEST END COMMUNITY TRUST

England & Wales - Charity number 1138467

Accounts

THE WEST END COMMUNITY TRUST

**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

THE WEST END COMMUNITY TRUST

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Notes to the financial statements	8 - 14

THE WEST END COMMUNITY TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022

Trustees K White, Trustee (resigned 11 May 2022)
F Rhys-Jenkins Bailey, Trustee
J Davis, Trustee
N Troup, Trustee
K M Parker, Trustee (appointed 11 May 2022)

**Charity registered
number** 1138467

Principal office 14 Old Compton Street
London
W1D 4TH

Accountants The Bureau Accounting Ltd
23 Kemsley Close
Greenhithe
Kent
DA9 9LS

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report together with the financial statements of the The West End Community Trust for the year 1 April 2021 to 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Ad 2011 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)

Objectives and activities

a. Policies and objectives

The objects of the Trust are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
2. To relieve financial hardship, ill-health and other charitable need, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.
3. Such other purposes that are exclusively charitable according to the laws of England and Wales as the trustees at their absolute discretion may determine.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The principal activity of the charity are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.
2. To relieve financial hardship, ill-health and other charitable need, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.

c. Main activities undertaken to further the Charity's purposes for the public benefit

The Trust has two core activities - the running of community events and smartphone workshops. The West End Time Bank is virtually dormant

The Trustees confirm that they have given due consideration to the Charity Commission's published guidance on the public benefit requirement.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

a. Main achievements of the Charity

The Trust continues to reach those older and more isolated members of the West End Community and has compiled an ambitious programme of events for the forthcoming year. During lockdown the Trust's Digital Inclusion work expanded and has remained an important focus.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

c. Deficit

The Trust's expenditure marginally exceeded its income for the year. There has been a continuous programme of fund raising since the Trust's major government funding was cut in 2010.

d. Principal risks and uncertainties

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

a. Constitution

The West End Community Trust is a registered charity, number 1138467, and is constituted under a Trust deed. The Trust was incorporated as a private company limited by guarantee on 2 March 2010 (registered number 071752021 and registered with the Charity Commission on 19 October 2010. The charity was converted to a Charitable Incorporated Organisation on 10 June 2019

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

c. Financial risk management

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

Statement of Trustees' responsibilities

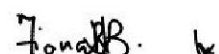
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 30 January 2023 and signed on their behalf by:



F Rhys-Jenkins Bailey
(Trustee)

THE WEST END COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Trustees of The West End Community Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 30 January 2023

Trevor Stroud

(FFA FFTA)

The Bureau Accounting Ltd
23 Kemsley Close
Greenhithe
Kent
DA9 9LS

THE WEST END COMMUNITY TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	2	34,746	34,746	52,029
Total income		34,746	34,746	52,029
Expenditure on:				
Raising funds	3	2,262	2,262	2,685
Charitable activities	4	34,515	34,515	29,941
Total expenditure		36,777	36,777	32,626
Net movement in funds		(2,031)	(2,031)	19,403
Reconciliation of funds:				
Total funds brought forward		30,164	30,164	10,761
Net movement in funds		(2,031)	(2,031)	19,403
Total funds carried forward		28,133	28,133	30,164

The Statement of financial activities includes all gains and losses recognised in the year.

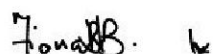
The notes on pages 8 to 14 form part of these financial statements.

THE WEST END COMMUNITY TRUST

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	8	809	182
		809	182
Current assets			
Cash at bank and in hand		27,324	29,982
		27,324	29,982
Net current assets		27,324	29,982
Total assets less current liabilities		28,133	30,164
Net assets excluding pension asset		28,133	30,164
Total net assets		28,133	30,164
Charity funds			
Restricted funds	10	-	-
Unrestricted funds	10	28,133	30,164
Total funds		28,133	30,164

The financial statements were approved and authorised for issue by the Trustees on 30 January 2023 and signed on their behalf by:



F Rhys-Jenkins Bailey
(Trustee)

The notes on pages 8 to 14 form part of these financial statements.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The West End Community Trust 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.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

THE WEST END COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. Accounting policies (continued)

1.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25% Reducing balance
-----------------------	---	----------------------

1.5 Cash at bank and in hand

Cash at bank and 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.

1.6 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	34,746	34,746
	<hr/>	<hr/>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	52,029	52,029
	<hr/>	<hr/>

THE WEST END COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

3. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Costs of raising voluntary income	2,262	2,262
	<u>2,262</u>	<u>2,262</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Costs of raising voluntary income	2,685	2,685
	<u>2,685</u>	<u>2,685</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £
Charitable activities	34,515	34,515
	<u>34,515</u>	<u>34,515</u>
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Charitable activities	29,941	29,941
	<u>29,941</u>	<u>29,941</u>

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Total funds 2022 £
Charitable activities	34,515	34,515

	Activities undertaken directly 2021 £	Total funds 2021 £
Charitable activities	29,941	29,941

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2021 - £ -).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

8. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2021	431
Additions	829
	<hr/>
At 31 March 2022	1,260
	<hr/>
Depreciation	
At 1 April 2021	249
Charge for the year	202
	<hr/>
At 31 March 2022	451
	<hr/>
Net book value	
At 31 March 2022	809
	<hr/> <hr/>
<i>At 31 March 2021</i>	182
	<hr/> <hr/>

9. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	27,324	29,982
	<hr/> <hr/>	<hr/> <hr/>

Financial assets measured at fair value through income and expenditure comprise bank balances.

THE WEST END COMMUNITY TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

10. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	<u>30,164</u>	<u>34,746</u>	<u>(36,777)</u>	<u>28,133</u>

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds				
General Funds - all funds	<u>10,761</u>	<u>52,029</u>	<u>(32,626)</u>	<u>30,164</u>

11. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	<u>30,164</u>	<u>34,746</u>	<u>(36,777)</u>	<u>28,133</u>

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2021 £</i>
General funds	<u>10,761</u>	<u>52,029</u>	<u>(32,626)</u>	<u>30,164</u>

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	809	809
Current assets	27,324	27,324
Total	28,133	28,133

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	182	182
Current assets	29,982	29,982
Total	30,164	30,164

THE WEST END COMMUNITY TRUST

England & Wales - Charity number 1138467

Accounts

Charity Registration No. 1138467

THE WEST END COMMUNITY TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE WEST END COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

K White
F Rhys-Jenkins Bailey
J Davis
N Troup

Charity number

1138467

Accountants

Shashi Patel
2nd Floor, 21-22 Great Castle Street
London
W1G 0HZ

THE WEST END COMMUNITY TRUST

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THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Principal activity

The principal activity of the charity are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

2. To relieve financial hardship, ill-health and other charitable need, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.

Objectives and activities

The objects of the Trust are:

1. To develop the capacity and skills of persons who are socially and economically disadvantaged, primarily but not exclusively in the West End Ward of the City of Westminster, in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

2. To relieve financial hardship, ill-health and other charitable need, in particular but not exclusively in the West End Ward of the City of Westminster, by providing a forum to enable charitable and other organisations to better co-ordinate their work.

3. Such other purposes that are exclusively charitable according to the laws of England and Wales as the trustees at their absolute discretion may determine.

The Trust has two core activities - the running of community events and smartphone workshops. The West End Time Bank is virtually dormant

The Trustees confirm that they have given due consideration to the Charity Commission's published guidance on the public benefit requirement.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The Trust continues to reach those older and more isolated members of the West End Community and has compiled an ambitious programme of events for the forthcoming year. During lockdown the Trust's Digital Inclusion work expanded and has remained an important focus.

Financial review

The Trust's expenditure marginally exceeded its income for the year. There has been a continuous programme of fund raising since the Trust's major government funding was cut in 2010.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

THE WEST END COMMUNITY TRUST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The West End Community Trust was incorporated as a private company limited by guarantee on 2 March 2010 (registered number 07175202) and registered with the Charity Commission on 19 October 2010 (registered number 1138467). The charity was converted to a Charitable Incorporated Organisation on 10 June 2019.

The Trustees who served during the year and up to the date of signature of the financial statements were:

K White

F Rhys-Jenkins Bailey

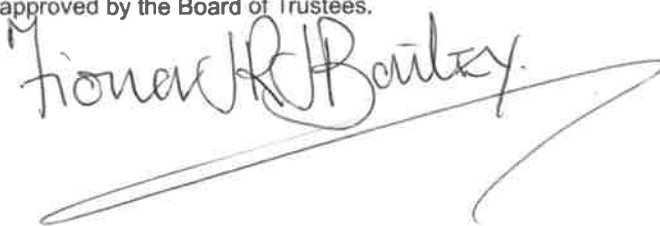
J Davis

N Troup

The Trustees' report was approved by the Board of Trustees.

F Rhys-Jenkins Bailey
Trustee

14 December 2021

A handwritten signature in black ink, reading "F Rhys-Jenkins Bailey". The signature is written in a cursive style and is positioned above a long, horizontal, slightly wavy line that spans across the width of the signature.

THE WEST END COMMUNITY TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

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

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE WEST END COMMUNITY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE WEST END COMMUNITY TRUST

I report to the Trustees on my examination of the financial statements of The West End Community Trust (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Shashi Patel

Chartered Accountant

2nd Floor, 21-22 Great Castle Street
London
W1G 0HZ

Dated: 14 December 2021

THE WEST END COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Unrestricted funds 2020 £
	Notes		
<u>Income from:</u>			
Voluntary income	3	52,029	29,187
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds	4	2,685	2,716
		<hr/>	<hr/>
Charitable activities	5	29,941	26,679
		<hr/>	<hr/>
Total resources expended		32,626	29,395
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		19,403	(208)
Fund balances at 1 April 2020		10,761	10,969
		<hr/>	<hr/>
Fund balances at 31 March 2021		30,164	10,761
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE WEST END COMMUNITY TRUST

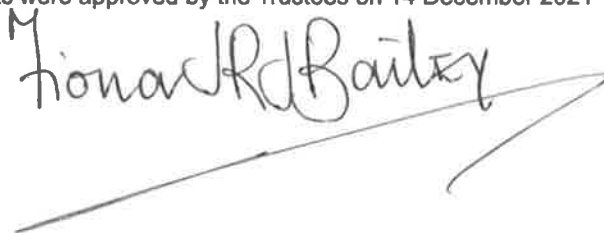
BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		182		242
Current assets					
Cash at bank and in hand		29,982		12,619	
Creditors: amounts falling due within one year	10	-		(2,100)	
Net current assets			29,982		10,519
Total assets less current liabilities			30,164		10,761
Income funds					
Unrestricted funds			30,164		10,761
			30,164		10,761

The financial statements were approved by the Trustees on 14 December 2021

F Rhys-Jenkins Bailey
Trustee



THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The West End Community Trust is an Charitable Incorporated Organisation whose registered address is 14 Old Compton Street, London, W1D 4TH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's deed document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity 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.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable expenditure comprises costs directly associated with the fulfilment of the charitable objectives of the charity, including social activities, management and administrative overheads. Governance costs include those costs which have been incurred in complying with the charity's constitutional and regulatory obligations.

Resources expended are allocated to either charitable activities, when applied in order to meet its charitable objectives or to governance costs when costs are incurred in the general running of the trust

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Reducing balance
--------------------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Liabilities

Liabilities are recognised when a constructive obligation arises which results in a payment being unavoidable.

1.10 Fund accounting

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Voluntary income

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	52,029	29,187

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Costs of generating donations</u>		
Seeking donations, grants and legacies	2,685	2,716
	2,685	2,716

5 Charitable activities

	Charitable activities	Charitable activities
	2021	2020
	£	£
Activities undertaken directly	29,941	26,679

6 Description of charitable activities

Charitable activities

Direct costs - social activities £29,941 (2020: £26,679).

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year.

THE WEST END COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees during the year. Two part time project workers were engaged to assist in the achievement of the objectives of the Trust. The total paid to project workers in the year was £25,114 (2020: £23,519).

There were no employees whose annual remuneration was more than £60,000.

9 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2020	431
At 31 March 2021	431
Depreciation and impairment	
At 1 April 2020	189
Depreciation charged in the year	60
At 31 March 2021	249
Carrying amount	
At 31 March 2021	182
At 31 March 2020	242

10 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	-	2,100

11 Related party transactions

There were no disclosable related party transactions during the year (2020- none).