

WESTGATE COMMUNITY TRUST (CANTERBURY) LTD

England & Wales · Charity number 1146677

Details

Status Registered

Legal form Charitable company

Company number [07867225](#)

Registered 2012-03-29

Register [View on the Charity Commission register](#)

Contact

Address Westgate Hall
Westgate Hall Road
Canterbury
CT1 2BT

Phone 01227634886

Email info@westgatehall.org

Website www.westgatehall.org

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:1) THE PRESERVING, MAINTENANCE AND MANAGEMENT OF THE BUILDING KNOWN AS THE WESTGATE HALL, CANTERBURY, KENT, FOR THE BENEFIT OF THE PEOPLE OF CANTERBURY AND ITS DISTRICTS AS A COMMUNITY AND LEISURE CENTRE WITHOUT DISTINCTION OF DISABILITY, SEX, COLOUR, RACE, POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING THE LOCAL AUTHORITIES, PUBLIC, PRIVATE AND VOLUNTARY ORGANISATIONS, AND INHABITANTS, IN A COMMON EFFORT TO PROVIDE FACILITIES IN THE INTERESTS OF EDUCATION, SOCIAL WELFARE, RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF BUILDING COMMUNITY AND THEREBY IMPROVING THE CONDITIONS OF LIFE OF THE ABOVE INHABITANTS. 2) TO FURTHER SUCH OTHER CHARITABLE PURPOSES FOR THE BENEFIT OF THE SAID INHABITANTS AS MAY FROM TIME TO TIME BE DETERMINED.

Activities: Saving from demolition the building known as The Westgate Hall, Canterbury Kent. Thereafter preserving, refurbishing and managing it for the benefit of the people of Canterbury as a community and arts centre.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£302,257	£304,183	-	-
2023-12-31	£237,000	£320,000	-	-
2022-12-31	£271,422	£326,928	-	-
2021-12-31	£123,921	£160,070	-	-
2020-12-31	£98,353	£160,879	-	-

Trustees

Name	Role	Appointed
Imogen Morizet	Chair	2014-02-18
Guy John Mayhew		2025-10-09
Jane Alison Brooke		2013-07-08
Katherine Rebecca Simmonds		2018-09-10
LYDIA JACKSON		2013-09-21
Morag Elizabeth Welham		2025-10-09
Sammy Jayne Gildroy		2019-07-01
Sarah Jane Wren		2018-09-26

WESTGATE COMMUNITY TRUST (CANTERBURY) LTD

England & Wales - Charity number 1146677

Accounts

COMPANY REGISTRATION NUMBER: 07867225

CHARITY REGISTRATION NUMBER: 1146677

Westgate Community Trust (Canterbury) Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2024

BURGESS HODGSON LIMITED

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2024

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Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name Westgate Community Trust (Canterbury) Ltd

Charity registration number 1146677

Company registration number 07867225

Principal office and registered office Westgate Hall
Westgate Hall Road
Canterbury
Kent
CT1 2BT

The trustees

Jane Alison Brooke
Lydia Ann Jackson
Imogen Beatrice Morizet
Katherine Rebecca Simmonds
Sammy Jayne Gildroy
Sarah Jane Wren

Independent examiner Thomas Saltmer Burgess Hodgson Limited
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Structure, governance and management

Westgate Hall continues to operate with three permanent staff (CEO Full-Time, Events Manager Part-Time, Events Support Assistant Full-Time as well as agency and freelance staff, consultancies covering finance, marketing, communications, security and cleaning. We continue to operate with a "Cloud based" helpdesk enquiry system (Jira) which supports the customer journey from initial enquiry through to conversion to booking.

Our Trustees represent local independent businesses, marketing, public relations, human resources, the non-profit sector, economics, fundraising, international corporate sector, and hospitality. They have continued to volunteer their professional skills and time in supporting our Hall's CEO, Clare Millett. In accordance with Article 41 of the Trust's Articles of Association, communication between the CEO and Trustees can take place electronically. This flexibility facilitates regular communication between the Board and the CEO. It has been particularly valuable in ensuring Board meetings and conversations have taken place either electronically or in person while working through the critical rebuilding of Westgate Hall's use following Covid.

Clare Millett (CEO) continues to handle all financial and operational matters as well as expanding and strengthening Westgate Hall's business relationships and networks, including Canterbury City Council, Canterbury BID (Business Improvement District), charities and Canterbury residents. Clare remains on the Board of Canterbury's Business Improvement District (BID) in her voluntary role. An indirect benefit for the Trust of Clare's role in the BID is building the Trust's/Westgate Hall's profile as a venue and the Trust's as a social enterprise.

Cathy Blower, Events Manager, oversees food and beverage requirements, cleaning standards, food and hygiene standards and client relationships including with University of Kent, NHS Trusts, and wide range of regular and new customers.

During the summer The Trust appointed an Events Support Assistant to provide Administration and day-to-day event and marketing support to The CEO and Events Manager. This appointment overlapped with our Events and Building Supervisor leaving The Trust to work at the New Ivy Collection Restaurant in Canterbury.

Objectives and activities

Throughout 2024, the Trust continued to increase its profile engaging with a diverse range of charities, businesses and communities from Canterbury's Districts and Kent, more broadly. Thanks to these efforts we have had an overall footfall through Westgate Hall of approximately 34,000 (2023: 28,000 footfall) an increase of around 20% across the year. Much of this is due to more regular markets, footfall increase for Worth the Weight vintage sales, graduations, election counts and an increased number of blood donations.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Achievements and performance

Events have been a mixture of community, business, education, civic and music ; for example, Worthgate School Assembly, University of the Creative Arts (UCA) Academics' dinner, BNI Canterbury Networking business Showcase, Canterbury Academy and University of Kent students, Disco for Grown Ups and recruitment and training for the New Ivy Collection restaurant.

Among the celebrations, training, workshops, fundraising efforts and more, here are some of those organisations and partners:

The Forward Trust workshop and team building day, SKC (Stronger Kent Communities, SEK (Social Enterprise Kent), Canterbury Labour Party, University of Kent's Islamic Society, Drag Bingo event, Canterbury City Council election count, Lily's Social Kitchen Prize-Giving Celebration, Canterbury City Council Staff Conference, Oktoberfest, Circus Starr Accessible Circus for Disabled children and their families, Canterbury Festival, Canterbury City Council voluntary sector workshops, Brocante and Antiques Fair, Dolls House and Miniatures Fair,

Westgate Hall Market, established by the Trust in 2017, has continued to thrive under the independent Management of two of our long-term makers from our Market Community, known as 'C&C Markets'. C&C Markets has taken on the responsibility for booking, marketing and managing the event. The benefits for The Trust are a guaranteed hire fee, broader more curated selection of makers and stall holders, an increasing footfall which is expanding our audience, local community reach and our café income.

During 2024, the Trust continued to ensure all activities connected back to the Trust's core objectives. We have continued to build on our community engagement and achievements through: The Canterbury Wine Festival™ (CWF): the Trust delivered its 5th Festival in May 2024 with over 500 people attending (2023: 400). Plans for CWF 2025 include increasing footfall and the number of Kent wine makers and producers.

- Participation in a working group with representatives from the community and Canterbury City Council aimed at registering The Sidney Cooper Gallery, adjacent to Westgate Hall, as a Community Asset.
- The Trust's 7th International Women's Day Event, March 2024 with over 90 attendees.
- Our quarterly e-news mailing list which currently has 640 subscribers.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Financial review

The Trust began 2024 in deficit, a situation which continues to be representative of Canterbury's hospitality sector. Monthly repayments for the Covid "bounce-back" loan will continue until a final repayment on 7 May 2030. The Trustees have assessed that the charity is a going concern and confirm the basis for this assessment is due to the on-going regular income and strong committed pipeline of income generated by regular bookings and large-scale events, civic and community as well as business bookings from a wide range of clients.

The Trust opened an additional savings account at Lloyds bank to ensure reserves are being built up for financial resilience. The Trust has a formal Reserves Policy and aims to build a level of reserves equivalent to three months of core operating costs. The main sources of income are from Westgate Hall's hire fees, income from bar and food sales with grants only for ring-fenced projects, such as upgrading the Hall's infrastructure and public facilities (for example, the Trust secured funding and loans to upgrade the Hall's WC, and accessible WC facilities, fire doors and storage areas).

While 2024 began slowly in terms of general bookings, regulars, including Canterbury Academy, Bemix, Salsa Asi, NHS Blood donations and Brachers Breakfast Networking continued to provide consistent income. In addition, The Trust's Annual International Women's Day networking breakfast celebrated its 7th year with a theme of Joy. Event bookings started to increase in March with a fundraising event for a Canterbury business, a live music gig, Kent Law Society's festival fundraising event, Westgate Hall Market, wrestling, the University of Kent's LGBTQ+ Prom, and a Vaisakhi Festival celebrating the founding of the Sikh Community.

Customer confidence started to improve from spring, however customers' reduced budgets meant that a number of bookings did not convert, for example, wedding receptions were reduced in size or cancelled.

As stated in our previous reports, in line with its mission, The Trust's works to ensure Westgate Hall remains financially resilient and relevant for the local community and wider Kent area. To achieve this the Trust has remained focussed on strategic, governance, operational and staffing obligations and requirements.

Dedicated support from the Board's Trustee volunteers united with staff expertise and reliability are key to ensuring the Westgate Hall's viability.

Marketing and Promotion of Westgate Hall is the core vehicle for ensuring financial sustainability for the Trust. We aim to deliver:

- Quarterly refreshing of Westgate Hall's website (with market analysis, marketing, communication reviews etc) aimed at maintaining and reaching new markets, customers, collaborators and driving sales.
- Annual review of Trust policies, the Hall's fees for hire and booking contracts.
- Annual review of staff contracts, job descriptions and remuneration (full-time/part-time/flexible) to include a policy and process for setting the remuneration for all employed staff.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2024

Plans for future periods

As for the Trust works to ensure energy in its strategic development and governance by:

- Regular 6 weekly Board Meetings with our Board of Trustees with additional quarterly strategic governance sessions and strategic Board training
- Recruiting new Board Members
- Reviewing the major risks to which the charity is exposed and establishing systems to mitigate those risks (for example: a Health and Safety review of Trust Policies; impacts of operational reliance on a small key staff team, long-term loans; staffing reviews; market trends; how to grow the business across the next 5 years)
- Identifying financial or contractual relationships with related parties (for example: Canterbury Wine Festival™ (CWF) and C&C Markets) to ensure the nature of relation-ships are clearly described and contracts in place where required
- Reviewing the Trust/Hall's brand, audiences and communications strategy
- Developing and promoting the Trust's programmes (for example: the Canterbury Wine Festival, International Women's Day, Westgate Hall Market) to include unique hire packages
- Telling the stories of the Trust's community engagement
- Expanding the number of festivals, markets and music events using the Hall plus identifying new opportunities for hire including filming and recruitment sessions for national businesses
- Developing the Armed Forces' historic connections with the Hall by joining the Armed Forces Covenant.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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



Imogen Morizet (Oct 31, 2025 15:44:40 GMT)

Imogen Beatrice Morizet
Trustee

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Westgate Community Trust (Canterbury) Ltd

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Westgate Community Trust (Canterbury) Ltd ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Westgate Community Trust (Canterbury) Ltd *(continued)*

Year ended 31 December 2024

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.

Thomas Saltmer
Burgess Hodgson Limited
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	5	22,750	22,750	7,750
Charitable activities	6	264,095	264,095	229,021
Investment income	7	15,412	15,412	20
Total income		<u>302,257</u>	<u>302,257</u>	<u>236,791</u>
Expenditure				
Expenditure on charitable activities	8	304,183	304,183	320,110
Total expenditure		<u>304,183</u>	<u>304,183</u>	<u>320,110</u>
Net expenditure and net movement in funds		<u>(1,926)</u>	<u>(1,926)</u>	<u>(83,319)</u>
Reconciliation of funds				
Total funds brought forward		426,566	426,566	509,885
Total funds carried forward		<u>424,640</u>	<u>424,640</u>	<u>426,566</u>

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

The notes on pages 11 to 19 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position

31 December 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	16		522,801	546,622
Current assets				
Stocks	17	5,398		2,081
Debtors	18	11,956		31,043
Cash at bank and in hand		15,878		—
		33,232		33,124
Creditors: amounts falling due within one year	19	100,561		120,934
Net current liabilities			67,329	87,810
Total assets less current liabilities			455,472	458,812
Creditors: amounts falling due after more than one year	20		30,832	32,246
Net assets			424,640	426,566
Funds of the charity				
Unrestricted funds			424,640	426,566
Total charity funds	24		424,640	426,566

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 11 to 19 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 December 2024

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



Imogen Morizet (Oct 31, 2025 15:44:40 GMT)

Imogen Beatrice Morizet
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Westgate Hall, Westgate Hall Road, Canterbury, Kent, CT1 2BT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	-	5% reducing balance
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee. Under the terms of the Memorandum of Association all members (including those who have ceased to be a member in the previous year) are required to contribute a maximum of £1 each to the assets of the company on winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Grants				
Government grant income	<u>22,750</u>	<u>22,750</u>	<u>7,750</u>	<u>7,750</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Events income	119,756	119,756	111,571	111,571
Bar and cafe income	130,106	130,106	105,117	105,117
Other income	<u>14,233</u>	<u>14,233</u>	<u>12,333</u>	<u>12,333</u>
	<u>264,095</u>	<u>264,095</u>	<u>229,021</u>	<u>229,021</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	15,412	15,412	20	20

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Charitable activities	208,612	208,612	230,840	230,840
Support costs	95,571	95,571	89,270	89,270
	304,183	304,183	320,110	320,110

9. Analysis of direct expenditure on charitable activities

	2024	2023
	£	£
Cost of events	113,177	112,501
Wages and salaries	80,858	92,428
Pension costs	5,335	5,261
Uniform	—	374
Advertising and marketing	12,235	18,427
Consultancy fees	324	1,849
Total	211,929	230,840

10. Analysis of support costs

	2024	2023
	£	£
Wages and salaries	14,928	10,147
Rates, water, light and heat	11,366	11,816
Repairs, maintenance and insurance	4,054	5,569
Telephone, office and stationery	6,255	5,743
Waste collection	1,875	2,090
Depreciation	28,627	29,569
Cleaning, equipment and sundry	4,552	6,718
Travel	305	(59)
Licenses	2,009	4,281
Kitchen equipment and supplies	631	(412)
Total	74,602	75,462

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

11. Analysis of governance costs

	2024	2023
	£	£
Wages and salaries	7,074	5,038
Accountancy fees	3,034	1,492
Independent examiner fees	925	825
Bookkeeping	—	2,432
Bank charges	6,455	4,021
Total	<u>17,488</u>	<u>13,808</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>28,627</u>	<u>29,569</u>

13. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	900	825
Other financial services	900	825
	<u>1,800</u>	<u>1,650</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	102,860	107,613
Employer contributions to pension plans	5,335	5,261
	<u>108,195</u>	<u>112,874</u>

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

No trustees received remuneration during the current or previous year.

During the year trustees were reimbursed expenses of £0 (2023: £0).

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

16. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2024	863,164	5,009	868,173
Additions	—	4,806	4,806
At 31 December 2024	863,164	9,815	872,979
Depreciation			
At 1 January 2024	319,117	2,434	321,551
Charge for the year	27,203	1,424	28,627
At 31 December 2024	346,320	3,858	350,178
Carrying amount			
At 31 December 2024	516,844	5,957	522,801
At 31 December 2023	544,047	2,575	546,622

17. Stocks

	2024 £	2023 £
Raw materials and consumables	5,398	2,081

18. Debtors

	2024 £	2023 £
Trade debtors	11,956	31,043

19. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	—	7,646
Trade creditors	10,512	60,821
Accruals and deferred income	1,800	1,650
Social security and other taxes	47,349	30,695
Obligations under finance leases and hire purchase contracts	—	122
Other creditors	40,900	20,000
	100,561	120,934

20. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Bank loans and overdrafts	30,832	32,246

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

21. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2024	2023
	£	£
Not later than 1 year	<u>—</u>	<u>122</u>

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,335 (2023: £5,261).

23. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>22,750</u>	<u>7,750</u>

24. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	<u>426,566</u>	<u>302,257</u>	<u>(304,183)</u>	<u>424,640</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>509,885</u>	<u>236,791</u>	<u>(320,110)</u>	<u>426,566</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

25. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	522,801	522,801
Current assets	33,232	33,232
Creditors less than 1 year	(100,561)	(100,561)
Creditors greater than 1 year	(30,832)	(30,832)
Net assets	<u>424,640</u>	<u>424,640</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	546,622	546,622
Current assets	33,124	33,124
Creditors less than 1 year	(120,934)	(120,934)
Creditors greater than 1 year	(32,246)	(32,246)
Net assets	<u>426,566</u>	<u>426,566</u>

WESTGATE COMMUNITY TRUST (CANTERBURY) LTD

England & Wales - Charity number 1146677

Accounts

COMPANY REGISTRATION NUMBER: 07867225

CHARITY REGISTRATION NUMBER: 1146677

Westgate Community Trust (Canterbury) Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2023

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2023

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Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Reference and administrative details

Registered charity name Westgate Community Trust (Canterbury) Ltd

Charity registration number 1146677

Company registration number 07867225

Principal office and registered office Westgate Hall
Westgate Hall Road
Canterbury
Kent
CT1 2BT

The trustees

Jane Alison Brooke
Lydia Ann Jackson
Imogen Beatrice Morizet
Katherine Rebecca Simmonds
Sammy Jayne Gildroy
Sarah Jane Wren

Independent examiner Thomas Saltmer Burgess Hodgson LLP
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Structure, governance and management

Westgate Hall continues to operate with three permanent staff (CEO, Events Manager, Event and Building Supervisor), as well as agency and freelance staff, consultancies covering finance, marketing, communications and cleaning. We continue to operate with a "Cloud based" helpdesk enquiry system (Jira) which supports the customer journey from initial enquiry through to conversion to booking. Board of Trustees

Our Trustees represent local independent businesses, marketing, public relations, human resources, the non-profit sector, economics, fundraising, international corporate sector, and hospitality. They continued to volunteer their professional skills and time in supporting our Hall CEO, Clare Millett. Everyone remained focused on guaranteeing the Hall's future and the security of our CEO and staff. In accordance with Article 41 of the Trust's Articles of Association, communication between the CEO and Trustees can take place electronically. This flexibility has ensured Board meetings and conversations have taken place either electronically or in person while working through the critical revival of Westgate Hall's use. Chief Executive Officer

Clare Millett (CEO) continues to handle all financial and operational matters as well as expanding and strengthening Westgate Hall's business relationships and networks, including Canterbury City Council, Canterbury BID (Business Improvement District), charities and Canterbury residents. In her additional voluntary role Clare remained Chair of the Board of Canterbury BID. Cathy Blower, Events Manager, oversees client relationships including with University of Kent, NHS Trusts and wide range of regular and new customers.

Objectives and activities

Throughout 2023, the Trust increased its profile by reaching and engaging with a diverse range of charities, businesses and communities from Canterbury's Districts and Kent, more broadly. Thanks to these efforts we have had an overall footfall through Westgate Hall of approximately 28,000 Among the celebrations, training, workshops, fundraising efforts and more, here are some of those organisations and partners:

KRAN (Kent Refugee Action Network), SKC (Stronger Kent Communities, SEK (Social Enterprise Kent), Canterbury Labour Party, University of Kent's Islamic Society, Northgate Medical Practice Consultation Event, Vaisakhi a Sikh identity festival and celebration event, a Drag Bingo Wedding (first time!), Canterbury City Council elections, Pilgrims Hospice Fundraising Fair, Lily's Social Kitchen Prize-Giving Celebration, Canterbury City Council Managers Meetings and Staff Conference, Oktoberfest, Army Recruitment Fair, Circus Starr for Disabled children and their families, Canterbury Festival and Bemix pop-up café

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Achievements and performance

Westgate Hall Market has evolved during the year. It is now managed by two of our long-term makers from our Market Community who share their expertise and work together with Trust staff. They have taken on the responsibility for booking, marketing and managing the event. The benefits for The Trust are that we have a guaranteed hire fee, broader selection of makers and stall holders and an increasing footfall which in turn is expanding our audience, community reach and increasing our café income. The Canterbury Wine Festival™ (CWF): the Trust delivered the 4th Festival in May 2023 engaging with over 400 people throughout the event and began planning CWF 2024. The Sidney Cooper Gallery

During 2023 the Trust continued to participate in conversations with a working group together with community representatives from Canterbury City Council to secure The Sidney Cooper Gallery, adjacent to Westgate Hall, as a Community Asset.

- Collaboration with Canterbury City Council -- The Community Halls and Venues Project has continued with networking sessions throughout the year.
- The Trust's 6th International Women's Day Event, March 2023 with 85 attendees
- Continued our quarterly e-news mailing list which currently has 640 subscribers

Financial review

The Trust began 2023 in deficit, a situation which continues to be representative of Canterbury's hospitality sector. Monthly repayments for the "bounce-back" loan will continue until a final repayment on 7 May 2030.

2023 began quietly in terms of bookings other than regulars such as Canterbury Academy, Bemix, Salsa and NHS Blood donations. Bookings began increasing in March 2023 with new clients including International Rescue Committee, University of Kent Schools of Arts, Humanities and History, live music bookings, weddings and fundraising events for local businesses. Customer confidence has improved during the year which has supported income growth. Re-building reserves remains a focus for the Trust with a new Lloyds bank account opened for this specific purpose. As outlined in our 2022 report, we have achieved the following:

- Quarterly refreshing of Westgate Hall's website (with market analysis, marketing, communication reviews etc) aimed at maintaining and reaching new markets, customers, collaborators and driving sales.
- Annual reviewing policies and the Hall's fees for hire and booking contracts
- Annual review of staff contracts (full-time/part-time/flexible); job descriptions
- Applied for funding and loans to upgrade WC and accessible WC facilities, fire doors and storage

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2023

Plans for future periods

Entering 2024 we continued to build on our achievements in 2023 by:

- Regular 6 weekly Board Meetings and quarterly strategic governance sessions with our Board of Trustees strategic Board training and workshop sessions
- Reviewing the Trust/Hall's brand, audiences and communications strategy
- Developing and promoting the Trust's programmes, e.g., the Canterbury Wine Circuit and Festival, International Women's Day
- Telling the stories of the Trust's community engagement
- Expanding the number of festivals, markets and music events using the Hall plus identifying new opportunities for hire including filming and recruitment sessions for national businesses
- Strengthening the community halls and venue network and relationships with other events spaces and producers in Canterbury (e.g., the Gulbenkian, the Canterbury Festival).
- Developing the Armed Forces' historic connections with the Hall by joining the Armed Forces Covenant.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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



[Imogen Morizet \(Oct 31, 2024 14:51 GMT\)](#)

Imogen Beatrice Morizet
Trustee

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Westgate Community Trust (Canterbury) Ltd

Year ended 31 December 2023

I report to the trustees on my examination of the financial statements of Westgate Community Trust (Canterbury) Ltd ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Thomas Saltmer

[Thomas Saltmer \(Oct 31, 2024 15:04 GMT\)](#)

Thomas Saltmer
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	5	7,750	7,750	16,174
Charitable activities	6	229,021	229,021	255,238
Investment income	7	20	20	10
Total income		<u>236,791</u>	<u>236,791</u>	<u>271,422</u>
Expenditure				
Expenditure on charitable activities	8	320,110	320,110	326,928
Total expenditure		<u>320,110</u>	<u>320,110</u>	<u>326,928</u>
Net expenditure and net movement in funds		<u>(83,319)</u>	<u>(83,319)</u>	<u>(55,506)</u>
Reconciliation of funds				
Total funds brought forward		509,885	509,885	565,391
Total funds carried forward		<u>426,566</u>	<u>426,566</u>	<u>509,885</u>

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

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

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position

31 December 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	16		546,622	575,703
Current assets				
Stocks	17	2,081		2,081
Debtors	18	31,043		9,867
Cash at bank and in hand		—		838
		33,124		12,786
Creditors: amounts falling due within one year	19	120,934		41,767
Net current liabilities			87,810	28,981
Total assets less current liabilities			458,812	546,722
Creditors: amounts falling due after more than one year	20		32,246	36,837
Net assets			426,566	509,885
Funds of the charity				
Unrestricted funds			426,566	509,885
Total charity funds	24		426,566	509,885

For the year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

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

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 December 2023

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



[Imogen Morizet \(Oct 31, 2024 14:51 GMT\)](#)

Imogen Beatrice Morizet
Trustee

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

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Westgate Hall, Westgate Hall Road, Canterbury, Kent, CT1 2BT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	- 5% reducing balance
Equipment	- 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee. Under the terms of the Memorandum of Association all members (including those who have ceased to be a member in the previous year) are required to contribute a maximum of £1 each to the assets of the company on winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants				
Government grant income	<u>7,750</u>	<u>7,750</u>	<u>16,174</u>	<u>16,174</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Events income	111,571	111,571	97,827	97,827
Bar and cafe income	105,117	105,117	146,141	146,141
Other income	<u>12,333</u>	<u>12,333</u>	<u>11,270</u>	<u>11,270</u>
	<u>229,021</u>	<u>229,021</u>	<u>255,238</u>	<u>255,238</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

7. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	<u>20</u>	<u>20</u>	<u>10</u>	<u>10</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Charitable activities	230,840	230,840	215,293	215,293
Support costs	<u>89,270</u>	<u>89,270</u>	<u>111,635</u>	<u>111,635</u>
	<u>320,110</u>	<u>320,110</u>	<u>326,928</u>	<u>326,928</u>

9. Analysis of direct expenditure on charitable activities

	2023 £	2022 £
Cost of events	112,501	135,190
Wages and salaries	92,428	64,497
Pension costs	5,261	4,654
Uniform	374	38
Advertising and marketing	18,427	10,914
Consultancy fees	1,849	—
Total	<u>230,840</u>	<u>215,293</u>

10. Analysis of support costs

	2023 £	2022 £
Wages and salaries	10,147	20,798
Rates, water, light and heat	11,816	12,109
Repairs, maintenance and insurance	5,569	10,611
Telephone, office and stationery	5,743	5,688
Waste collection	2,090	1,891
Depreciation	29,569	30,814
Cleaning, equipment and sundry	6,718	10,087
Travel	(59)	841
Licenses	4,281	1,809
Kitchen equipment and supplies	(412)	734
Total	<u>75,462</u>	<u>95,382</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

11. Analysis of governance costs

	2023	2022
	£	£
Wages and salaries	5,038	8,626
Accountancy fees	1,492	591
Independent examiner fees	825	700
Bookkeeping	2,432	2,415
Bank charges	4,021	3,921
Total	<u>13,808</u>	<u>16,253</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>29,569</u>	<u>30,814</u>

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	825	700
Other financial services	825	700
	<u>1,650</u>	<u>1,400</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	107,613	93,921
Employer contributions to pension plans	5,261	4,654
	<u>112,874</u>	<u>98,575</u>

The average head count of employees during the year was 3 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>3</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee remuneration and expenses

No trustees received remuneration during the current or previous year.

During the year trustees were reimbursed expenses of £0 (2022: £0).

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

16. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2023	863,164	4,521	867,685
Additions	—	488	488
At 31 December 2023	863,164	5,009	868,173
Depreciation			
At 1 January 2023	290,483	1,499	291,982
Charge for the year	28,634	935	29,569
At 31 December 2023	319,117	2,434	321,551
Carrying amount			
At 31 December 2023	544,047	2,575	546,622
At 31 December 2022	572,681	3,022	575,703

17. Stocks

	2023 £	2022 £
Raw materials and consumables	2,081	2,081

18. Debtors

	2023 £	2022 £
Trade debtors	31,043	9,867

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	7,646	—
Trade creditors	60,821	17,655
Accruals and deferred income	1,650	1,400
Social security and other taxes	30,695	21,980
Obligations under finance leases and hire purchase contracts	122	732
Other creditors	20,000	—
	120,934	41,767

20. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans and overdrafts	32,246	36,837

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

21. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2023	2022
	£	£
Not later than 1 year	<u>122</u>	<u>732</u>

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,261 (2022: £4,654).

23. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>7,750</u>	<u>16,174</u>

24. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>509,885</u>	<u>236,791</u>	<u>(320,110)</u>	<u>426,566</u>

	At 1 January 2022	Income £	Expenditure £	At 31 December 2022 £
General funds	<u>565,391</u>	<u>271,422</u>	<u>(326,928)</u>	<u>509,885</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

25. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	546,388	546,388
Current assets	34,441	34,441
Creditors less than 1 year	(81,809)	(81,809)
Creditors greater than 1 year	(52,246)	(52,246)
Net assets	<u>446,774</u>	<u>446,774</u>

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	575,703	575,703
Current assets	12,786	12,786
Creditors less than 1 year	(41,767)	(41,767)
Creditors greater than 1 year	(36,837)	(36,837)
Net assets	<u>509,885</u>	<u>509,885</u>

WESTGATE COMMUNITY TRUST (CANTERBURY) LTD

England & Wales - Charity number 1146677

Accounts

COMPANY REGISTRATION NUMBER: 07867225

CHARITY REGISTRATION NUMBER: 1146677

Westgate Community Trust (Canterbury) Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2022

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2022

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Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details

Registered charity name Westgate Community Trust (Canterbury) Ltd

Charity registration number 1146677

Company registration number 07867225

Principal office and registered office Westgate Hall
Westgate Hall Road
Canterbury
Kent
CT1 2BT

The trustees

Jane Alison Brooke
Lydia Ann Jackson
Imogen Beatrice Morizet
Katherine Rebecca Simmonds
Jo-Anne Tharpe-Skelton (Retired 24 February 2022)
Sammy Jayne Gildroy
Sarah Jane Wren

Independent examiner Thomas Saltmer Burgess Hodgson LLP
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Structure, governance and management

a. Constitution

Westgate Community Trust (Canterbury) Ltd is a company limited by guarantee with charitable status. It was incorporated on 1 December 2011 (Company Number 7867225) and became a registered charity on 29 March 2012 (Charity Number 1146677). Reference and administration information is set out on page 1 of the financial statements.

b. Methods of appointment or election of trustees

The management of the charitable company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust's Memorandum and Articles of Association.

c. Policies for the induction and training of Trustees

On appointment, new Trustees are supplied with copies of all necessary documents and guidance for them to understand their role in the Trust. The charitable company also refers to guidance related to decision making issued by the Charities Commission and Community Matters (formerly the National Federation of Community Associations). All Trustees are chosen with a view to them providing the essential and relevant skills for managing and developing Westgate Community Trust (Canterbury) Ltd.

d. Organisation structure and decision making

The charitable company has a Board of Trustees which meets regularly. Between board meetings, the Chair and individual Directors are responsible for necessary decisions and actions.

e. Risk assessment

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

Objectives and activities

a. Policies and objectives

In February 2014 Canterbury City Council granted the Trust a 99-year lease to Westgate Hall through the process of community asset transfer. The objectives and activities of the charitable company, as defined in the Articles of Association, are twofold:

- The preserving, maintenance and management of the building known as The Westgate Hall, Canterbury, Kent, for the benefit of the people of Canterbury and its districts as a community and leisure centre without distinction of disability, sex, colour, race, political, religious or other opinions by associating the local authorities, public, private and voluntary organisations, and inhabitants, in a common effort to provide facilities in the interests of education, social welfare, recreation and leisure time occupation with the object of building community and thereby improving the conditions of life of the above inhabitants.
- To further such other charitable purposes for the benefit of the said inhabitants as may from time to time be determined.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

The Westgate Community Trust's Objects and Powers to further its Objects (Articles 4 and 5 respectively in WCT's Articles of Association) have provided the Trust the flexibility and to adapt to the financial and social uncertainties and upheavals created by the 2020 Covid-19 pandemic and weather the storm.

Instrumental to the successful governance of the Trust through the 2020 Covid-19 pandemic was Article 41, Proceedings of Directors, points 1 and 6:

- The directors may regulate their proceedings as they think fit, subject of the articles.
- A meeting may be held by suitable electronic means agreed by the directors in which each participant may communicate with all the other participants.

Achievements and performance

2022 Objectives

The Trust's primary objectives in 2022 continued to be those of 2021: assuring the Trust's financial sustainability beyond the challenges of the Covid-19 pandemic and fostering and strengthening its relationships with Westgate Hall's users and communities.

Backdrop to 2022

The Trust's pandemic related experience of 2020 continued to shape the Trust's approach to strategy, governance and operations: the health and safety of staff; collaboration between staff, Trustees, Hall users and customers; identifying risks; putting in place new resources and ways of reporting and monitoring, and initiatives to ensure the Trust was resilient and adaptable to change.

Throughout 2021, the Trust/Hall was required to follow and comply with Government Covid Guidelines related to retail (for our indoor markets); performing arts; multi-purpose community venues; the visitor economy/hospitality; civic responsibilities.

Despite these constraints, the Hall's generous space had allowed it to facilitate delivery of front-line services such as NHS blood donations, gatherings by Bemix clients (a charity working with people with learning disabilities and difficulties), a workshop of Canterbury District Community Halls and Venues, and Canterbury City Council staff meetings. Remaining open for such events and services had helped the Trust/Hall to maintain a business and community presence, enabled potential hirers to see a space suited to social distancing for those still feeling nervous about holding events and offered small community groups a place where they could safely meet.

While such events continued to provide a small but regular income, the Trust's business model and plans for 2022 were defined by needing to adapt to much-reduced numbers of regular bookings to those pre-pandemic.

With Covid acknowledged as having a similar impact on business as flu, the Trust recognised it needed to integrate this thinking into developing a sustainable financial business model adapted to a post Covid world. Maintaining an outward and forward-looking dialogue with its network of users, audiences and communities needed to be part of this.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Financial review

Finance

The Trust began 2022 in structural deficit, a situation representative of the hospitality sector in Canterbury, and needing to make monthly repayments for its "bounce-back" loan. In addition, the Government and Local Authority Covid grants ended.

This critical situation was exacerbated by the Hall's depleted "pipeline" of events. At the start of 2022, a significant number of events continued to be postponed or cancelled, particularly parties, celebrations, university society balls, and dance-based sessions such as Ceroc and Salsa. In addition, no large-scale income-generating events, such as weddings, celebrations and parties, were scheduled; these are generally booked one to two years ahead. However, February and March saw a light increase in interest in hiring with some regular hirers, such as Canterbury Academy, returning; and as of April, weekend bookings began to improve. As a result, cashflow slowly became more predictable after the first quarter. As part of this there has been a shift in how the Hall is hired as customers use it for a broader spectrum of events, including more frequent music gigs; income from bar sales has consequently grown.

Despite the increase in customer confidence, at the end of 2022 the Trust was still recovering from the pandemic period with its months without income from events, bar or food sales. Re-building reserves lies at the core of the recovery for the Trust.

Underpinning this objective were the following and a recognition of the need for the Trust to be adaptable:

- Regular upgrading of the Westgate Hall website with quarterly market analysis, marketing and communication reviews continued with the aim of reaching new markets and driving sales.
- Reviewing the Trust's Articles of Association and policies, including the Trust's Health and Safety policy.
- Reviewing and redrafting our financial protocols and reserves policy, including the Hall's fees for hire.
- Reviewing booking contracts.
- Reviewing staff contracts (full-time/part-time/flexible); job descriptions.
- Assessing whether the Hall's facilities and generous space met the needs of clients.
- Analysing best use of the Hall's space, with layouts responding to client needs and hybrid working.
- Continuing to grow brand awareness through Marketing and PR opportunities, particularly social media and website.
- Applying for grants which support updating equipment to enable hybrid events (e.g., audio visual).
- Continuing to examine bookings to identify new audiences.
- Continuing fostering our networks and audiences and develop partnership collaborations.
- Undertaking Trustee training.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

- Clearing the overgrown side of the Hall and develop a green strategy.
- Assessing building maintenance (wind catchers, floor, toilets, repainting, grounds clearance, gas boiler servicing, reviewing electrical standards etc.) to plan short, medium, and long-term works.
- Addressing security concerns by appointing Akon Security as keyholders for the Hall.

Board of Trustees

Our Trustees represent local independent businesses, marketing, public relations, human resources, the nonprofit sector, economics, fund raising, international corporate sector, and hospitality. They continued to volunteer their professional skills and time in supporting our Hall CEO, Clare Millett. Everyone remained focused on guaranteeing the Hall's future and the security of our CEO and staff. In accordance with Article 41 of the Trust's Articles of Association, communication between the CEO and Trustees could take place electronically. This flexibility ensured Board meetings and conversations could take place either electronically or in person frequently while working through a critical revival of Hall use and business.

Staff Structure and Operations

The decision taken in 2020, following legal advice, to restructure the Hall's staffing, was validated in 2021 and throughout 2022 with benefits both financially and in terms of efficiency. Westgate Hall now operates with three permanent staff (CEO, Events Manager, Event Supervisor), as well as agency and casual staff when required.

Consultancies covering marketing and communications, cleaning, finance and security have improved the Hall's standards and public image.

Our "Cloud based" helpdesk enquiry system, Jira, is now integrated with the new Hall website. Efficiency in responding to customer queries and bookings has improved with resulting growth in business and customer relations and networks.

Chief Executive Officer

Throughout 2022, Clare Millett (CEO) continued to handle all financial and operational matters, including event bookings, rescheduling of events to future dates, correspondence with suppliers, service providers and customers.

Clare also continued the collaboration launched in 2020 with the Chair of Trustees and Jennie Sherwood, the Trust's accountant, in maintaining re-payments for the Government Covid Loan via Lloyds Bank. During 2022, Jennie continued modelling the Hall's financial outlook (as far as possible given the unpredictability of Covid) for six (6) months, one year, 18 months, 2 years. This set the Trust/Hall income goals and created a benchmark against which to assess the Trust's financial position.

During 2022 Cathy Blower, Events Manager handled an increased number of graduation events that had been postponed due to the pandemic. Cathy also oversaw several events and weddings also postponed, she secured new dates for these clients.

Jennie and Clare once again negotiated with HMRC requesting 'Time to Pay' for tax and National Insurance payments.

Concurrently with the above, Clare was assiduous in maintaining the Trust's relationships and

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

networks with Hall users including Canterbury City Council, Canterbury BID, charities, and Canterbury residents. She also kept the Board abreast of personnel and financial developments and the Trust's communications strategy developed with BeeBee Communications (Bryony Bishop).

In her additional voluntary role as Chair of the Board of Canterbury's Business Improvement District, Clare also further strengthened the Trust/Hall's links further with local businesses, organisations and their staff.

Training

Both the Board and Clare continued participating in Zoom/Teams training and network sessions provided by, for example, Canterbury BID, the Kent and Medway Business Hub and Social Enterprise Kent.

These courses helped the Trust to adapt and, as far as possible, provided us with tools to anticipate the next wave of economic and social change.

Trust Programmes and Events

Underlying our programmes and events is the Trust's ambition to secure the Hall's future for Canterbury's and the District's communities. By engaging our communities, we build business and care for our networks.

Through 2022, despite its uncertain financial situation at the start of the year, the Trust provided "business as usual" by adapting delivery of its programmes to the needs of regular clients as well as new clients including:

- Bemix and Discovery Catering sessions
- Westgate Hall Market
- The Hall's Cafe and Bar
- The Trust's Annual International Women's Day breakfast
- Breakfast networking with Brachers Solicitors
- Canterbury Wine Festival: the Trust was able to deliver the Festival in June 2022 after having to postpone this significant annual event during the pandemic.

The Sidney Cooper Gallery

During 2021 and 2022, the Trust helped establish a working group together with community representatives, to secure The Sidney Cooper Gallery, adjacent to Westgate Hall, as a Community Asset. This working group met regularly, identified funding opportunities, launched conversations with Canterbury City Council Officers and Councilors. The Trust made an application to register this Grade II former school of art and birthplace of Canterbury born and renowned 19th century landscape artist, Sidney Cooper, listed as a Community Asset. The long-term aim is to secure the building as a creative venue for Canterbury's communities. Conversations have continued throughout 2023 and, together with CCC, the working group is in the process of securing a feasibility study to identify the best way to use the building while also exploring the best suited governance structure for the project.

- **Collaboration with Canterbury City Council -- The Community Halls and Venues Project**

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

This project aims at supporting Canterbury Districts' community spaces. Community venues are acknowledged as key to community life and cohesion. Building on the first meeting at the Hall during the pandemic in August 2020, this project has been re-evaluating venues' governance, business plans and income streams to help them develop financial resilience as well as reviewing volunteer recruitment and engagement.

The Trust will explore the potential of innovative funding based on cross-sector partnerships presented as blended finance options.

- **Canterbury Wine Circuit (November 2022)**

Following the second Canterbury Wine Festival postponement in 2021 (for a second year on account of Government pandemic restrictions), the Trust built on the success the Wine Circuit event. This event helped the Trust retain its connections with the local wine industry, continue boosting Canterbury's reputation as the spiritual home of Kent wine and momentum towards the 2023 Canterbury Wine Festival.

- **The Trust's fifth International Women's Day Event, March 2022**

Ruth Simpson, co-founder of Simpsons Wine Estate, was the Trust's guest speaker. Over 75 participants from across Kent joined us.

- **'Exploring Kent as a place of exchange exploring ideas of travel, trade and settlement', April 2022**

The Trust re-connected with collaborators from the local universities, including Professor Mark Connelly, Head of The School of History at University of Kent, who had collaborated with us and the Heritage Lottery during the First World War commemoration events (2014-18).

- **The University of Kent Student Experience Team and cross-faculty booked**

Westgate Hall once again, having postponed throughout 2020/2021, resulting in 10 days of graduation events at the Hall during 2022.

- **The Trust broadened its partnerships including working with Kent Kidney Patient**

Association anniversary event; a new 'Drag Bingo' event with Canterbury-based drag artists, which is so popular it is now booking with us up to 2025; an Oast Quilters Show; Screen South Summer Camp for young people and Kent Invicta Chamber of Commerce Networking.

With the third quarter of 2022 we also welcomed our first weekend-long Hare Krishna event, starting with sunrise meditation and including a procession down Canterbury High Street; visitors were local and from overseas.

Our long-standing CD and Record Fair, Postcard and Collectors and Kilo Sale secondhand clothing events resumed and continued to the end of 2022.

Social Enterprise Kent (SEK) held its Breaking Barriers Employment project working with Afghan men and women and supporting them into training and employment. The Hall hosted Oktoberfest, which had been postponed since the pandemic, and Canterbury Festival returned for its two-week run with pre-pandemic capacity of 220 seated auditorium style with live music and performances entertaining family, schools and residents.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Marketing and BeeBee Communications (Bryony Bishop)

The Trust's marketing consultancy, BeeBee Communications, expanded our social media presence so our communities remained connected to the Trust/Hall.

The Trust also continued a proactive marketing plan which has successfully increased footfall, included

- Lead generation emails to reach new businesses to drive future sales.
- Diversifying how we post content about the Trust/ Hall and events, using images, film and stories, we have kept Westgate Hall alive in the mind of our established audiences and helped build new ones.
- Launching our new mailing list with over 450 registered users - which continues to grow.
- Ensuring the website for the Hall is updated with all events.
- Tracking and analysing digital activity, SEO, visual content, refreshed photography, together with google business enhancements, we have increased reach and engagement.
- Engaging and strengthening sponsorships for key events (Westgate Hall Market, Canterbury Wine Festival, Canterbury Festival) with related pitch documents.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

Plans for future periods

Entering 2022

The rapid spread of the Omicron variant from late Autumn 2021, with the government implementing its Covid Plan B on 8 December 2021 to manage pressure on the NHS, and mandatory face masks, undermined the emerging social and business confidence and the belief that life was gradually returning to the way it was before March 2020. End of year events were cancelled and with this our gradually reviving income stream ended and Trust ambitions to begin rebuilding its finances through events rather than be dependent on Government and Local Authority grants faded.

However, despite these uncertainties and disruptions, the Trust/Hall was still afloat. We had made the most of the unexpected fallow periods of lockdowns to explore and action tasks we had too often not had time to take care of, whether as part of governance, operations, marketing or community engagement.

The Hall had also fulfilled its civic duties, as defined by the conditions of its lease, by remaining accessible to NHS blood donations, as a Civil Emergency Centre, and for national, county and local elections.

In fact, the challenge facing the Trust/Hall to be financially self-sustaining encouraged us to consider Westgate Hall and collaboration with our communities in new ways. Among these are how:

- The scale of the Hall made it the leading venue in the area for socially distanced events.
- Our refreshed website and social media presence encouraged dynamic interaction with Hall users and new markets and maintained our community presence.
- Our updated audio-visual equipment allowed us to meet the new communication needs of Hall communities.
- We experimented with new business opportunities such as hiring out the Hall as a film set, a result of an unexpected approach in March by Magneta TV (a subsidiary of Arte, a French television company), to use the Hall as the setting for an interview.

We will build on these achievements in 2022 by

- Targeting income enhancing events to rebuild the Trust/Hall's financial stability following Covid.
- Reviewing the Trust/Hall's brand, audiences and communications strategy.
- Developing and promoting the Trust's programmes, e.g., the Canterbury Wine Circuit and Festival, International Women's Day.
- Telling the stories of the Trust's community engagement despite the pandemic (e.g., the young Kickstarter apprentices; Bemix charity working with people with learning disabilities; NHS blood donations).
- Expanding the number of festivals, markets and music events using the Hall.
- Strengthening the community halls and venue network and relationships with other events spaces and producers in Canterbury (e.g., the Gulbenkian, the Canterbury Festival).

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2022

- Developing the Armed Forces' historic connections with the Hall by joining the Armed Forces Covenant.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

Imogen Morizet
Imogen Morizet (Nov 22, 2023 12:45 GMT)

Imogen Beatrice Morizet
Trustee

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Westgate Community Trust (Canterbury) Ltd

Year ended 31 December 2022

I report to the trustees on my examination of the financial statements of Westgate Community Trust (Canterbury) Ltd ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Westgate Community Trust (Canterbury) Ltd *(continued)*

Year ended 31 December 2022

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.



Thomas Saltmer
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

23/11/2023

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	5	16,174	16,174	60,075
Charitable activities	6	255,238	255,238	63,846
Investment income	7	10	10	—
Total income		<u>271,422</u>	<u>271,422</u>	<u>123,921</u>
Expenditure				
Expenditure on charitable activities	8	326,928	326,928	160,070
Total expenditure		<u>326,928</u>	<u>326,928</u>	<u>160,070</u>
Net expenditure and net movement in funds		<u>(55,506)</u>	<u>(55,506)</u>	<u>(36,149)</u>
Reconciliation of funds				
Total funds brought forward		565,391	565,391	601,540
Total funds carried forward		<u>509,885</u>	<u>509,885</u>	<u>565,391</u>

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

The notes on pages 16 to 24 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	16	575,703	603,610
Current assets			
Stocks	17	2,081	2,081
Debtors	18	9,867	8,592
Cash at bank and in hand		838	11,570
		<u>12,786</u>	<u>22,243</u>
Creditors: amounts falling due within one year	19	<u>41,767</u>	<u>16,989</u>
Net current liabilities		<u>(28,981)</u>	<u>5,254</u>
Total assets less current liabilities		<u>546,722</u>	<u>608,864</u>
Creditors: amounts falling due after more than one year	20	<u>36,837</u>	<u>43,473</u>
Net assets		<u>509,885</u>	<u>565,391</u>
Funds of the charity			
Unrestricted funds		<u>509,885</u>	<u>565,391</u>
Total charity funds	24	<u>509,885</u>	<u>565,391</u>

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 16 to 24 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 December 2022

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Imogen Morizet
Imogen Morizet (Nov 22, 2023 12:45 GMT)

Imogen Beatrice Morizet
Trustee

The notes on pages 16 to 24 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Westgate Hall, Westgate Hall Road, Canterbury, Kent, CT1 2BT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land and buildings	- 5% reducing balance
Equipment	- 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee. Under the terms of the Memorandum of Association all members (including those who have ceased to be a member in the previous year) are required to contribute a maximum of £1 each to the assets of the company on winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Government grant income	<u>16,174</u>	<u>16,174</u>	<u>60,075</u>	<u>60,075</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Events income	97,827	97,827	48,176	48,176
Bar and cafe income	146,141	146,141	9,042	9,042
Other income	<u>11,270</u>	<u>11,270</u>	<u>6,628</u>	<u>6,628</u>
	<u>255,238</u>	<u>255,238</u>	<u>63,846</u>	<u>63,846</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

7. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	<u>10</u>	<u>10</u>	<u>—</u>	<u>—</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Charitable activities	215,293	215,293	78,597	78,597
Support costs	<u>111,635</u>	<u>111,635</u>	<u>81,473</u>	<u>81,473</u>
	<u>326,928</u>	<u>326,928</u>	<u>160,070</u>	<u>160,070</u>

9. Analysis of direct expenditure on charitable activities

	2022 £	2021 £
Cost of events	135,190	14,264
Wages and salaries	64,497	50,416
Pension costs	4,654	2,689
Uniform	38	—
Advertising and marketing	<u>10,914</u>	<u>11,228</u>
Total	<u>215,293</u>	<u>78,597</u>

10. Analysis of support costs

	2022 £	2021 £
Wages and salaries	20,798	4,176
Rates, water, light and heat	12,109	7,992
Repairs, maintenance and insurance	10,611	9,726
Telephone, office and stationery	5,688	4,025
Waste collection	1,891	766
Depreciation	30,814	30,325
Cleaning, equipment and sundry	10,087	6,514
Travel	841	290
Licenses	1,809	1,079
Kitchen equipment and supplies	<u>734</u>	<u>2,675</u>
Total	<u>95,382</u>	<u>67,568</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

11. Analysis of governance costs

	2022	2021
	£	£
Wages and salaries	8,626	8,705
Accountancy fees	591	671
Independent examiner fees	700	675
Bookkeeping	2,415	2,273
Bank charges	3,921	1,581
Total	<u>16,253</u>	<u>13,905</u>

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>30,814</u>	<u>30,325</u>

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	700	700
Other financial services	700	700
	<u>1,400</u>	<u>1,400</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	93,921	63,297
Employer contributions to pension plans	4,654	2,689
	<u>98,575</u>	<u>65,986</u>

The average head count of employees during the year was 4 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

15. Trustee remuneration and expenses

No trustees received remuneration during the current or previous year.

During the year trustees were reimbursed expenses of £0 (2021: £0).

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

16. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2022	863,164	1,614	864,778
Additions	—	2,907	2,907
At 31 December 2022	863,164	4,521	867,685
Depreciation			
At 1 January 2022	260,342	826	261,168
Charge for the year	30,141	673	30,814
At 31 December 2022	290,483	1,499	291,982
Carrying amount			
At 31 December 2022	572,681	3,022	575,703
At 31 December 2021	602,822	788	603,610

17. Stocks

	2022 £	2021 £
Raw materials and consumables	2,081	2,081

18. Debtors

	2022 £	2021 £
Trade debtors	9,867	8,592

19. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	17,655	3,221
Accruals and deferred income	1,400	1,400
Social security and other taxes	21,980	12,368
Obligations under finance leases and hire purchase contracts	732	—
	41,767	16,989

20. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Bank loans and overdrafts	36,837	43,473

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

21. Finance leases and hire purchase contracts

The total future minimum lease payments under finance leases and hire purchase contracts are as follows:

	2022	2021
	£	£
Not later than 1 year	<u>732</u>	<u>—</u>

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,654 (2021: £2,689).

23. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>16,174</u>	<u>60,075</u>

24. Analysis of charitable funds

Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>565,391</u>	<u>271,422</u>	<u>(326,928)</u>	<u>509,885</u>

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>601,540</u>	<u>123,921</u>	<u>(160,070)</u>	<u>565,391</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

25. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	2022	2022
	£	£
Tangible fixed assets	575,703	575,703
Current assets	12,786	12,786
Creditors less than 1 year	(41,767)	(41,767)
Creditors greater than 1 year	(36,837)	(36,837)
Net assets	509,885	509,885

	Unrestricted Funds	Total Funds
	2021	2021
	£	£
Tangible fixed assets	603,610	603,610
Current assets	22,243	22,243
Creditors less than 1 year	(16,989)	(16,989)
Creditors greater than 1 year	(43,473)	(43,473)
Net assets	565,391	565,391

WESTGATE COMMUNITY TRUST (CANTERBURY) LTD

England & Wales - Charity number 1146677

Accounts

COMPANY REGISTRATION NUMBER: 07867225
CHARITY REGISTRATION NUMBER: 1146677

Westgate Community Trust (Canterbury) Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2021

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd
Company Limited by Guarantee
Financial Statements
Year ended 31 December 2021

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Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and administrative details

Registered charity name	Westgate Community Trust (Canterbury) Ltd
Charity registration number	1146677
Company registration number	07867225
Principal office and registered office	Westgate Hall Westgate Hall Road Canterbury Kent CT1 2BT

The trustees

Jane Alison Brooke
Lydia Ann Jackson
Imogen Beatrice Morizet
Katherine Rebecca Simmonds
Jo-Anne Tharpe-Skelton
Sammy Jayne Gildroy
Sarah Jane Wren

Independent examiner	Thomas Saltmer Burgess Hodgson LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
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Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Structure, governance and management

a) Constitution

Westgate Community Trust (Canterbury) Ltd is a company limited by guarantee with charitable status. It was incorporated on 1 December 2011 (Company Number 7867225), and became a registered charity on 29 March 2012 (Charity Number 1146677). Reference and administration information is set out on page 1 of the financial statements.

b) The management of the charitable company is the responsibility of the trustees who are elected and co-opted under the terms of the Trust's Memorandum and Articles of Association.

c) Policies for the induction and training of trustees

On appointment, new trustees are supplied with copies of all necessary documents and guidance for them to understand their role in the Trust. The charitable company also refers to guidance related to decision making issued by the Charities Commission and Community Matters (formerly the National Federation of Community Associations). In addition, trustees benefit from a formal trustee training scheme run by Community Matters. All trustees are chosen with a view to them providing the essential and relevant skills for managing and developing the Westgate Community Trust (Canterbury) Ltd.

d) Organisation structure and decision making

The charitable company has a Board of Trustees which meets regularly. Between board meetings, the Chair, and individual Directors are responsible for necessary decisions and actions.

e) Risk assessment

The trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the Trust's operations and finances, and are satisfied that systems and procedures are in place to mitigate exposure to major risks.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Objectives and activities

In February 2014 Canterbury City Council granted the Trust a 99-year lease to Westgate Hall through the process of community asset transfer.

The objectives and activities of the charitable company, as defined in the Articles of Association, are twofold:

1) The preserving, maintenance and management of the building known as The Westgate Hall, Canterbury, Kent, for the benefit of the people of Canterbury and its districts as a community and leisure centre without distinction of disability, sex, colour, race, political, religious or other opinions by associating the local authorities, public, private and voluntary organisations, and inhabitants, in a common effort to provide facilities in the interests of education, social welfare, recreation and leisure-time occupation with the object of building community and thereby improving the conditions of life of the above inhabitants.

2) To further such other charitable purposes for the benefit of the said inhabitants as may from time to time be determined.

The Westgate Community Trust's Objects and Powers to further its Objects (Articles 4 and 5 respectively in WCT's Articles of Association) have provided the Trust the flexibility and to adapt to the financial and social uncertainties and upheavals created by the 2020 Covid-19 pandemic and weather the storm.

Instrumental to the successful governance of the Trust through the 2020 Covid-19 pandemic was Article 41, Proceedings of Directors, points 1 and 6:

1. The directors may regulate their proceedings as they think fit, subject to the provisions of the articles.

6. A meeting may be held by suitable electronic means agreed by the directors in which each participant may communicate with all the other participants.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Achievements and performance

The Trust's primary focus in 2021 continued to be that of 2020 -- to assure the Trust's financial sustainability beyond the challenges of the Covid-19 pandemic and foster and strengthen its relationships with Westgate Hall's users and communities.

Backdrop to 2021 - the continuing Covid-19 national health challenge

During the second half of 2020, Government Covid-19 guidelines had allowed a 'soft' re-opening of Westgate Hall in August. Confidence among staff and users slowly grew with this opportunity to trial and establish the Trust's/Hall's Covid-19 protocols. The Hall's generous space had facilitated socially distanced meetings (three Westgate Hall markets; delivery of front-line services: NHS blood donations, Bemix, Social Enterprise Kent staff training, a gathering of Canterbury district community halls and venues, CCC committee meetings).

Opening in this way had allowed the Trust/Hall to maintain our business and community presence, enabled potential hirers to see a space suited to social distancing and offered small community groups a place where they could safely meet.

Throughout this period, and through 2021, the Trust/Hall complied with five (5) sets of Government guidelines: those applying to retail (for our indoor markets); performing arts; multi-purpose community venues; the visitor economy/hospitality; civic responsibilities.

2021

The ebb and flow of the Covid 19 pandemic, with corresponding lifting and tightening of Government restrictions on social and economic interaction during 2020, meant the Trust began 2021 with irregular revenue streams and Westgate Hall's future uncertain. Trustees, the Hall's CEO and staff nonetheless remained determined to do their utmost to weather these difficulties and fulfil their obligation to preserve the Hall for Canterbury's communities and protect staff morale in the process.

From 6 January 2021 until 19 July, the Trust's business model and plans for 2021 were defined by the requirement to adapt to England's third national lockdown with staggered reopening over a period of months.

Despite the financial challenges Covid continued to present during the year, the Trust was determined to remain outward and forward-looking rather than recoil from uncertainty. The Trust recognised that reaching out to and maintaining positive dialogue with its network of users, audiences and communities, adapting existing programmes to Covid circumstances while also exploring new areas in response to user requests, would form the foundation on which to rebuild in a post-pandemic world.

Trustees also assessed that the Hall, given its history and tradition as a community venue in Canterbury, would have a role to play post lockdowns as part of the government's levelling up and place agenda with its focus on community and local places.

Within the fluctuations of the pandemic, the Trust/Hall's contributions to Canterbury remained its non-political/neutral ethos and, significant in the context of social distancing, its 360 sq meter open event space.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Financial review

In January 2021, the Trust was in structural deficit, a situation comparable to every hospitality business in Canterbury. We estimated our pinch point to be in July/ August 2021.

Cashflow was unpredictable throughout the year on account of government Covid guidelines. For example, regular Monday morning hirers in late 2020, Canterbury Academy, had to postpone its sessions to mid-February. Fortunately, fulfilling our civic obligations was permitted, such as continuing with NHS blood donations and hosting Canterbury City Council meetings; these guaranteed us some regular income to supplement the Government and Local Authority grants, however neither of these sources could compensate for the loss of income from regular Hall hire.

Strategic Recovery Group

With the preceding as context, Trustees and staff returned to the Trust's 2010 campaign mode, implemented to save Westgate Hall from demolition. This resulted in Trustees forming a Strategic Recovery group to work with our Chief Executive to action the Trust's determination to emerge from the pandemic as a financially viable concern and reassume its position as the historic and largest neutral community venue in the heart of Canterbury.

A stocktake of actions taken and hurdles negotiated since the Hall's closure in March 2020 (first lockdown) which had helped the Trust reach 2021 (however regrettable some of them were) included:

- Redundancies, furlough, flexi-furloughs
- Negotiations with services (PRS insurance, maintenance), negotiations with Canterbury City Council (CCC)
- Adapting to five (5) sets of Government guidelines
- Staying in touch through Canterbury BID with other businesses and networks; keeping relationships alive and connected - the Trust did not disappear; everything and everyone was in crisis and meeting on zoom
- Continuing to deliver frontline services (NHS blood donations, Bemix when we were allowed to return to indoors delivery of crucial services for those vulnerable in the group)
- Maintaining regular connections with Board Members and clients
- Postponing and rescheduling bookings several times for various clients
- Funding: securing the maximum hospitality grants from CCC
- Respecting our civic duties: NHS bookings; CCC using us for committee meetings; hosting county and local elections in May
- Changing the Trust's organisational structure, reducing staff and using consultants for communications, cleaning and security
- Implementing a helpdesk enquiry system, Jira, and integrating it with the new website
- Introducing a new card payment system, Elavon, and linking it to a new till system

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

- Re-designing and upgrading the Westgate Hall website to drive sales.

Building on this review, the following actions were identified:

- Review the Trust's Articles of Association and policies, including the Trust's Health and Safety policy, to ensure these were adapted to the requirements of a pandemic world
- Review and redraft our financial protocols and reserves policy; the Hall's fees for hire; pandemic related expenses, staffing/cleaning and maintenance, Covid hygiene
- Reviewing booking contracts
- Review staff contracts (full-time/part-time/flexible); job descriptions
- Assess whether the Hall's facilities and generous space met the needs of clients during the pandemic (e.g., could the Hall support hybrid events -zoom/teams plus face-to-face etc.)
- Analyse best use of the Hall's space, with layouts responding to client needs
- Continue to grow brand awareness through Marketing and PR opportunities, particularly social media, and an updated website
- Apply for grants which support updating equipment to enable hybrid events (e.g., audio visual)
- Examine bookings to identify new audiences and aims of hire
- Continue fostering our networks and audiences and develop partnership collaborations
- Undertake Trustee training
- Clear the overgrown side of the Hall and develop a green strategy
- Assess building maintenance (wind catchers, floor, toilets, repainting, grounds clearance, gas boiler servicing, reviewing electrical standards etc.) to plan short, medium, and long-term works
- Address security concerns by appointing Akon Security as keyholders for the Hall

Board of Trustees

Our seven Trustees represent local independent businesses, marketing, public relations, human resources, the nonprofit sector, economics, fund raising, international corporate sector, and hospitality. They continued to volunteer their professional skills and time in supporting our Hall CEO, Clare Millett, throughout the lockdowns. Everyone remained determined to guarantee the Hall's future and the security of our CEO and staff.

In accordance with Article 41 of the Trust's Articles of Association, communication between the CEO and Trustees could take place electronically. Depending on Government pandemic guidance, board meetings/conversations took place either electronically or in person.

Staff structure and Operations

The decision taken in 2020, following legal advice, to restructure the Hall's staffing structure, was validated in 2021 with benefits both financially and in terms of efficiency. Westgate Hall now operates

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

with two permanent staff (CEO, Events Manager) agency and casual staff as and when required. Consultancies covering marketing and communications, cleaning and security have improved the Hall's standards and public image.

In addition, decisions taken during enforced closure in 2020 to implement a new helpdesk enquiry system 'Jira' is now integrated with the new Hall website and improving customer relations. During the same period, we were able to negotiate out of an historical contract with a card payment provider and implement a new Elavon card payment system, linked to a new till system. Both these decisions have increased business efficiency and our capacity to consolidate Hall finances.

Chief Executive Officer

Throughout 2021, Clare Millett (CEO) continued to handle all financial and operational matters, including event bookings, rescheduling of events to future dates, correspondence with suppliers, service providers and customers. Clare Millett was appointed to the voluntary role of Chair of the Board of Canterbury's Business Improvement District in September 2021, thus strengthening the Hall's links further with local businesses, organisations and their staff.

Clare also continued the collaboration launched in 2020 with the Chair of Trustees and Jennie Sherwood, the Trust's accountant, in putting into place Government grants and loans. In 2021, Jennie continued modelling the Hall's financial outlook (as far as possible) for six (6) months, one year, 18 months, 2 years. This set the Trust/Hall income goals and created a benchmark against which to assess the Trust's financial position.

Jennie once again negotiated with HMRC requesting 'Time to Pay' for tax and National Insurance payments. Concurrently with the above, Clare was assiduous in maintaining the Trust's relationships and networks with Hall users including Canterbury City Council, Canterbury BID, charities, and Canterbury residents. She also kept the Board abreast of personnel and financial developments and the Trust's communications strategy developed with BeeBee Communications (Bryony Bishop),

Training

Both the Board and Clare continued participating in Zoom/Teams training and network sessions provided by, for example, South East Local Enterprise Partnership (Selep) business support, Canterbury BID, and the Kent and Medway Business Hub.

As during 2020, the scope of these courses covered marketing, business support, Covid-19 sanitary messaging and equipment purchasing, how to maintain established networks and grow new ones, and ideas how to diversify income streams in a world where business and society was functioning in the uncertainty of a pandemic and its associated restrictions.

These courses helped us adapt and, as far as possible, anticipate the next wave of economic and social change.

Building business and caring for our networks

Pandemic related experience of 2020 shaped the Trust's approach to 2021: the health and safety of staff; collaboration between staff, Trustees, Hall users and customers; identifying risks to re-opening; putting in place new resources and ways of reporting and monitoring; and being resilient and adaptable to change.

Reassuring Hall users about sanitary measures in place in the Hall was key to encouraging them to events. With that in mind, we were rigorous in applying the 2020 re-opening Safety Checklist which included Covid signage and sanitary protocols, sanitising stations throughout the Hall, and frequent

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

enhanced deep cleans. Event layouts, designed to meet social distancing requirements, in turn supported reduced visitor numbers; event risk assessments and contracts were updated to reflect the Government Covid guidelines in force.

We continued applying for grants to supplement our reduced income as well as enhance the Hall's offer. At this stage in the pandemic, most funders prioritized frontline charities with specific remits. The Hall was not a service provider, rather a place where frontline services could be provided. However, a grant from the Kent Community Foundation Recovery scheme allowed us to respond to user/customer feedback encouraging us to update our audio-visual capacity to include the ability to create content and stream on channels such as YouTube. Having this capacity, the Hall could expand its range of services and reach new audiences and potential clients with hybrid events - the ability to participate both in person and online.

Canterbury City Council also awarded the Trust grants: Tier Four grant income; lockdown grant; funds to support the recovery of community halls and venues; top up from central Government. Thanks to Social Enterprise Kent 'Kickstart' support package the Trust was able to support two apprentices as part of the Kickstart programme. Both apprentices were trainees in event management. Burgess Hodgson, one of the Trust's corporate sponsors for the Canterbury Wine Festival, also agreed to sponsor the relaunch of the Westgate Hall Market, the Trust's programme showcasing the work of local producers and makers, many of whom are developing independent businesses, some supplementing pensions.

Trust Programmes and Events

The Trust worked to provide "business as usual" by adapting delivery of its programmes to lockdowns and when these were lifted:

- Bemix and Discovery Catering sessions, Bemix are a charity working with people with learning disabilities
- Westgate Hall Market
- Cafe & Bar
- Annual International Women's Day breakfast (due to demand, building on the March event, we aimed to hold three single-speaker online events during the year, one per quarter)
- Canterbury Wine Festival

New Programmes evolving out of the pandemic:

- In collaboration with CCC: Community Halls and Venues project aimed at saving Canterbury Districts' community spaces. Building on the venue meeting at the Hall in August 2020, this project aims to reopen and revive these spaces by re-evaluating their governance, business plans and income streams to help them develop financial resilience to secure their future. These venues are acknowledged as key to community life and wellbeing. The Trust explored the potential of innovative funding based on on cross-sector partnerships presented as blended finance options through the Ideas for Impact application of Big Society Capital.
- Canterbury Wine Circuit (November 2021). As the second Canterbury Wine Festival had to be postponed for a second year on account of Government pandemic restrictions, the Trust created a new wine event to retain our connections with the local wine industry and the Hall's, and with it Canterbury's, growing reputation as the spiritual home of Kent wine. Adapting to pandemic constraints, we developed a wine event using a new layout in the Hall which allowed customers to enjoy Kent's

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

wine while respecting social distancing.

Among the zoom events from early 2021 were our fourth International Women's Day Event featuring Rachel Sanders of BoConcept and Caroline Cooper from Canterbury City Council with over 60 participants from across Kent. Zoom also helped us broaden our partnerships by connecting us with David Sefton, the newly appointed director of Kent University's Gulbenkian Theatre to explore potential projects.

With the lifting of lockdowns, LDN wrestling returned in May, and our markets, such as our long-standing CD and Record Fair and Kilo Sale secondhand clothing event in June. In July, The Margate School, an independent liberal arts school, presented its programme at the Hall in front of a live audience. In August, we hosted the first wedding since 2019, and in September, Brachers Solicitors held its networking breakfast and Kent Law Society held its fund-raising event for homeless charity, Catching Lives, enhanced by local band, Coco and the Butterfields. In October, the Hall hosted Canterbury Festival's family events and Canterbury Climate Action Partnership's (CCAP) green rally. Salsa Asi, a Hall user for 20 years, returned with dancing in November.

Marketing and BeeBee Communications (Bryony Bishop)

Throughout the 2020 lockdowns, the Trust's marketing consultancy, BeeBee Communications, had maintained our social media presence so our communities would remain connected to the Trust/Hall. Bryony had also finetuned our communications into three messaging stages -- Clarity, Comfort and Community - to reflect the psychological and social impact of the confinement of Covid-19 lockdowns.

We built on this approach through 2021 with a proactive marketing plan which included lead generation emails to reach new businesses to drive future sales.

In addition, by

- Diversifying how we post content about the Trust/ Hall and events, using images, film and stories, we have kept Westgate Hall alive in the mind of our established audiences and helped build new ones
- Ensuring the new website for the Hall, launched in April 2021, is income driven.
- Tracking and analysing digital activity, SEO, visual content, refreshed photography, together with google business enhancements, we have increased reach and engagement
- Developing content and social media toolkits for our diverse event hosts, we have assured targeted and engaging messaging about the Hall
- Engaging and strengthening sponsorships for key events (Westgate Hall Market, Canterbury Wine Circuit and the Canterbury Festival) with related pitch documents we have increased footfall.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

Plans for future periods

Entering 2022

The rapid spread of the Omicron variant from late Autumn 2021, with the government implementing its Covid Plan B on 8 December 2021 to manage pressure on the NHS, and mandatory face masks, undermined the emerging social and business confidence and the belief that life was gradually returning to the way it was before March 2020. End of year events were cancelled and with this our gradually reviving income stream ended and Trust ambitions to begin rebuilding its finances through events rather than be dependent on Government and Local Authority grants faded.

However, despite these uncertainties and disruptions, the Trust/Hall was still afloat. We had made the most of the unexpected fallow periods of lockdowns to explore and action tasks we had too often not had time to take care of, whether as part of governance, operations, marketing or community engagement.

The Hall had also fulfilled its civic duties, as defined by the conditions of its lease, by remaining accessible to NHS blood donations, as a Civil Emergency Centre, and for national, county and local elections.

In fact, the challenge facing the Trust/Hall to be financially self-sustaining encouraged us to consider Westgate Hall and collaboration with our communities in new ways. Among these are how:

- The scale of the Hall made it the leading venue in the area for socially distanced events
- Our refreshed website and social media presence encouraged dynamic interaction with Hall users and new markets and maintained our community presence
- Our updated audio-visual equipment allowed us to meet the new communication needs of Hall communities
- We experimented with new business opportunities such as hiring out the Hall as a film set, a result of an unexpected approach in March by Magneta TV (a subsidiary of Arte, a French television company), to use the Hall as the setting for an interview.

We will build on these achievements in 2022 by

- Targeting income enhancing events to rebuild the Trust/Hall's financial stability following Covid
- Reviewing the Trust/Hall's brand, audiences and communications strategy
- Developing and promoting the Trust's programmes, e.g., the Canterbury Wine Circuit and Festival, International Women's Day
- Telling the stories of the Trust's community engagement despite the pandemic (e.g., the young Kickstarter apprentices; Bemix charity working with people with learning disabilities; NHS blood donations)
- Expanding the number of festivals, markets and music events using the Hall
- Strengthening the community halls and venue network and relationships with other events spaces and producers in Canterbury (e.g., the Gulbenkian, the Canterbury Festival)

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2021

- Developing the Armed Forces' historic connections with the Hall by joining the Armed Forces Covenant.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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


Imogen Morizet (Dec 22, 2022 12:23 GMT)

Imogen Beatrice Morizet
Trustee

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Westgate Community Trust (Canterbury) Ltd

Year ended 31 December 2021

I report to the trustees on my examination of the financial statements of Westgate Community Trust (Canterbury) Ltd ('the charity') for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Thomas Saltmer
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

22/12/2022

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	5	60,075	60,075	50,465
Charitable activities	6	63,846	63,846	47,888
Total income		<u>123,921</u>	<u>123,921</u>	<u>98,353</u>
Expenditure				
Expenditure on charitable activities	7	160,070	160,070	160,879
Total expenditure		<u>160,070</u>	<u>160,070</u>	<u>160,879</u>
Net expenditure and net movement in funds		<u>(36,149)</u>	<u>(36,149)</u>	<u>(62,526)</u>
Reconciliation of funds				
Total funds brought forward		601,540	601,540	664,066
Total funds carried forward		<u>565,391</u>	<u>565,391</u>	<u>601,540</u>

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

The notes on pages 16 to 23 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position

31 December 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		603,610	633,485
Current assets				
Stocks	16	2,081		2,042
Debtors	17	8,592		2,958
Cash at bank and in hand		11,570		20,711
		<u>22,243</u>		<u>25,711</u>
Creditors: amounts falling due within one year	18	<u>16,989</u>		<u>7,656</u>
Net current assets			<u>5,254</u>	<u>18,055</u>
Total assets less current liabilities			<u>608,864</u>	<u>651,540</u>
Creditors: amounts falling due after more than one year	19		<u>43,473</u>	<u>50,000</u>
Net assets			<u>565,391</u>	<u>601,540</u>
Funds of the charity				
Unrestricted funds			<u>565,391</u>	<u>601,540</u>
Total charity funds	22		<u>565,391</u>	<u>601,540</u>

For the year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 16 to 23 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 December 2021

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:


Imogen Morizet (Dec 22, 2022 12:23 GMT)

Imogen Beatrice Morizet
Trustee

The notes on pages 16 to 23 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Westgate Hall, Westgate Hall Road, Canterbury, Kent, CT1 2BT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 5% reducing balance
Office equipment	- 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

3. Accounting policies *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

The company is limited by guarantee. Under the terms of the Memorandum of Association all members (including those who have ceased to be a member in the previous year) are required to contribute a maximum of £1 each to the assets of the company on winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants				
Government grant income	60,075	60,075	50,465	50,465

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Events income	48,176	48,176	38,311	38,311
Bar and cafe income	9,042	9,042	8,661	8,661
Other income	6,628	6,628	916	916
	63,846	63,846	47,888	47,888

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Charitable activities	78,597	78,597	77,293	77,293
Support costs	81,473	81,473	83,586	83,586
	<u>160,070</u>	<u>160,070</u>	<u>160,879</u>	<u>160,879</u>

8. Analysis of direct expenditure on charitable activities

	2021 £	2020 £
Cost of events	14,264	5,476
Wages and salaries	50,416	56,879
Pension costs	2,689	6,777
Advertising and marketing	11,228	6,878
Consultancy fees	—	1,283
Total	<u>78,597</u>	<u>77,293</u>

9. Analysis of support costs

	2021 £	2020 £
Wages and salaries	4,176	13,001
Rates, water, light and heat	7,992	7,358
Repairs, maintenance and insurance	9,726	3,968
Telephone, office and stationery	4,025	1,357
Waste collection	766	1,082
Depreciation	30,325	35,388
Cleaning, equipment and sundry	6,514	2,022
Travel	290	—
Licenses	1,079	2,147
Kitchen equipment and supplies	2,675	519
Total	<u>67,568</u>	<u>66,842</u>

10. Analysis of governance costs

	2021 £	2020 £
Wages and salaries	8,705	11,937
Accountancy fees	671	675
Independent examiner fees	675	675
Bookkeeping	2,273	2,438
Bank charges	1,581	1,019
Total	<u>13,905</u>	<u>16,744</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>30,325</u>	<u>35,388</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	700	675
Other financial services	<u>700</u>	<u>675</u>
	<u>1,400</u>	<u>1,350</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	63,297	81,817
Employer contributions to pension plans	<u>2,689</u>	<u>6,777</u>
	<u>65,986</u>	<u>88,594</u>

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No trustees received remuneration during the current or previous year.

During the year trustees were reimbursed expenses of £0 (2020: £0)

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

15. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2021	863,164	1,164	864,328
Additions	—	450	450
At 31 December 2021	863,164	1,614	864,778
Depreciation			
At 1 January 2021	230,372	471	230,843
Charge for the year	29,970	355	30,325
At 31 December 2021	260,342	826	261,168
Carrying amount			
At 31 December 2021	602,822	788	603,610
At 31 December 2020	632,792	693	633,485

16. Stocks

	2021 £	2020 £
Raw materials and consumables	2,081	2,042

17. Debtors

	2021 £	2020 £
Trade debtors	8,592	2,958

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	3,221	1,541
Accruals and deferred income	1,400	2,650
Social security and other taxes	12,368	3,465
	16,989	7,656

19. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	43,473	50,000

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,689 (2020: £6,777).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>60,075</u>	<u>50,465</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 21 £	Income £	Expenditure £	At 31 December r 2021 £
General funds	<u>601,540</u>	<u>123,921</u>	<u>(160,070)</u>	<u>565,391</u>

	At 1 January 20 20 £	Income £	Expenditure £	At 31 December 2020 £
General funds	<u>664,066</u>	<u>98,353</u>	<u>(160,879)</u>	<u>601,540</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	603,610	603,610
Current assets	22,243	22,243
Creditors less than 1 year	(16,989)	(16,989)
Creditors greater than 1 year	(43,473)	(43,473)
Net assets	<u>565,391</u>	<u>565,391</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	633,485	633,485
Current assets	25,711	25,711
Creditors less than 1 year	(7,656)	(7,656)
Creditors greater than 1 year	(50,000)	(50,000)
Net assets	<u>601,540</u>	<u>601,540</u>

WESTGATE COMMUNITY TRUST (CANTERBURY) LTD

England & Wales - Charity number 1146677

Accounts

COMPANY REGISTRATION NUMBER: 07867225
CHARITY REGISTRATION NUMBER: 1146677

Westgate Community Trust (Canterbury) Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 December 2020

BURGESS HODGSON LLP

Chartered accountants
Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 December 2020

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Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name	Westgate Community Trust (Canterbury) Ltd
Charity registration number	1146677
Company registration number	07867225
Principal office and registered office	Westgate Hall Westgate Hall Road Canterbury Kent CT1 2BT

The trustees

Jane Alison Brooke
James Derek Flanagan (Retired 1 November 2020)
Lydia Ann Jackson
Imogen Beatrice Morizet
Katherine Rebecca Simmonds
Jo-Anne Skelton
Sammy Jayne Gildroy
Sarah Jane Wren

Independent examiner	Thomas Saltmer Burgess Hodgson LLP Camburgh House 27 New Dover Road Canterbury Kent CT1 3DN
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Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Structure, governance and management

a) Constitution

Westgate Community Trust (Canterbury) Ltd is a company limited by guarantee with charitable status. It was incorporated on 1 December 2011 (Company Number 7867225), and became a registered charity on 29 March 2012 (Charity Number 1146677).

Reference and administration information is set out on page 1 of the financial statements.

b) The management of the charitable company is the responsibility of the trustees who are elected and co-opted under the terms of the Trust's Memorandum and Articles of Association.

c) Policies for the induction and training of trustees

On appointment, new trustees are supplied with copies of all necessary documents and guidance for them to understand their role in the Trust. The charitable company also refers to guidance related to decision making issued by the Charities Commission and Community Matters (formerly the National Federation of Community Associations). In addition, trustees benefit from a formal trustee training scheme run by Community Matters. All trustees are chosen with a view to them providing the essential and relevant skills for managing and developing the Westgate Community Trust (Canterbury) Ltd.

d) Organisation structure and decision making

The charitable company has a Board of Trustees which meets regularly. Between board meetings, the Chair, and individual Directors are responsible for necessary decisions and actions.

e) Risk assessment

The trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the Trust's operations and finances, and are satisfied that systems and procedures are in place to mitigate exposure to major risks.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Objectives and activities

In February 2014 Canterbury City Council granted the Trust a 99 year lease to Westgate Hall through the process of community asset transfer.

The objectives and activities of the charitable company, as defined in the Articles of Association, are twofold:

1) The preserving, maintenance and management of the building known as The Westgate Hall, Canterbury, Kent, for the benefit of the people of Canterbury and its districts as a community and leisure centre without distinction of disability, sex, colour, race, political, religious or other opinions by associating the local authorities, public, private and voluntary organisations, and inhabitants, in a common effort to provide facilities in the interests of education, social welfare, recreation and leisure-time occupation with the object of building community and thereby improving the conditions of life of the above inhabitants.

2) To further such other charitable purposes for the benefit of the said inhabitants as may from time to time be determined.

The Westgate Community Trust's Objects and Powers to further its Objects (Articles 4 and 5 respectively in WCT's Articles of Association) have provided the Trust the flexibility and to adapt to the financial and social uncertainties and upheavals created by the 2020 Covid-19 pandemic and weather the storm.

Instrumental to the successful governance of the Trust through the 2020 Covid-19 pandemic was Article 41, Proceedings of Directors, points 1 and 6:

1. The directors may regulate their proceedings as they think fit, subject to the provisions of the articles.

6. A meeting may be held by suitable electronic means agreed by the directors in which each participant may communicate with all the other participants.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Achievements and performance

Position from 1 January to 17 March 2020

At the end of the 2019 financial year, the financial position and sense of purpose of Westgate Community Trust/Westgate Hall was buoyant.

Our plans were to build on the achievements of 2019. The Trust/Hall's reputation had embedded itself in the community since refurbishing the Hall in 2014 when the Trust signed the 99-year lease to the Hall with Canterbury City Council. Over the five years, the Trust had established itself as an entrepreneurial community organisation/venue in the City of Canterbury. Qualifying as a finalist in the Business Events Venue of the Year category in the Kent Tourism Awards acknowledged this achievement.

Visits to the Hall exceeded 50,000. When combined with those of our tenants, Curzon Cinemas, the Westgate Hall complex attracted over 160,000 visits during the year.

Building on the preceding, our ambitions for 2020 included:

- Retaining and developing the Armed Forces' historic connections with the Hall by joining to the Armed Forces Covenant
- Focusing on building maintenance (wind catchers, floor, toilets, repainting, grounds clearance etc.) as part of a scoping exercise to plan short, medium, and long-term works.
- Continuing to grow our brand awareness through Marketing and PR opportunities, particularly social media.
- Organising and actioning a Trustee Away Day to London to visit Coin Street Community Builders and the Business Design Centre for fresh perspectives and ideas to apply to developing and maximising use of the Hall's large adaptable space. This visit was to be in line with our Mission Vision (MV) review undertaken in March 2019 which involved a cross section of Hall users (commercial, charitable, education and independent) assessing whether the Hall's facilities were meeting the requirements of clients and adapted to economic and social trends. This stimulating visit was accomplished on Friday, 7 February 2020.

Covid-19 and national lockdowns through 2020

The outbreak of Covid-19 in early 2020 and Government efforts to contain it, resulted in the closure of Westgate Hall on 17 March 2020 as a direct instruction from the UK government. The Covid-19 pandemic of 2020 halted all the preceding ambitions and propelled the Trust into financial jeopardy. From a charitable company growing sound financial legs, overnight income was reduced to zero.

First national Covid-19 lockdown 23 March 2020

The Trust's immediate priority became protecting staff morale and finances and developing a strategy to secure the financial sustainability/viability of Westgate Hall as far as possible in an uncertain economic and social environment resulting from an unprecedented national and international health emergency.

Prior to being mothballed, the Hall was deep cleaned, and all refuse removed from the building. Throughout the temporary shutdown (initially estimated to be 12 weeks) the building remained safe, clean, and legal in line with our insurance requirements and HSE recommendations. Two of the three

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

core members of staff, plus our five casual staff, were furloughed.

Only our Chief Executive (CEO), Clare Millett, remained in post to deal with all financial and operational matters, including event bookings, postponement of events to future dates, correspondence with suppliers, service providers and customers. Clare communicated at least once a week via telephone, Zoom or email with furloughed staff to monitor their mental and physical well-being. The CEO remained responsible for checking and maintaining the Hall's fire alarm and fire safety systems, water temperatures and Legionella, the heating system and boiler. Together with the Hall's Event's Manager, Cathy Blower, the CEO put into place a Plan B to ensure seamless backup of Hall administration if either were to fall ill.

As part of the conditions of its lease, the Hall could be used, however, in the case of NHS emergency blood donations, as a Civil Emergency Centre, and for national, county and local elections.

Our CEO, collaborating with the Chair of Trustees and Jennie Sherwood, the Trust's accountant, successfully put into place Government grants and loans, such as the Business Interruption Loan. Jen also collaborated on developing survival scenarios for the Hall including calculating how long the Hall could survive without income (bearing in mind fixed costs) and negotiated with HMRC requesting 'Time to Pay' for tax and National Insurance payments. Jen also worked with us to model the Hall's financial outlook (as far as possible) for six (6) months, one year, 18 months, 2 years.

Concurrently with the above, our CEO was assiduous in maintaining the Trust's relationships and networks with Hall users, Canterbury City Council, Canterbury BID, charities, and Canterbury residents. The Board was kept abreast of personnel and financial developments in fortnightly zoom meetings, and with the ever-evolving communications strategy developed with BeeBee Communications (Bryony Bishop), the Trust's marketing consultant, in response to Government Covid-19 guidelines and national trends. Our aim was to encourage dialogue with our network of users by keeping a positive tone. We stressed bookings and events were postponed, not cancelled, so that in the midst of fear and uncertainty, we transmitted a feeling of hope that there was joy in the future.

In addition, the Board and CEO took part in a variety of Zoom training and network sessions provided by, for example, Visit Kent, South East Local Enterprise Partnership (Selep) business support, BID training and committee meetings, and the Kent and Medway Business Hub.

The scope of these courses covered marketing, business support, Covid-19 sanitary messaging and equipment purchasing, how to maintain established networks and grow new ones, and how to diversify income streams. They were a means of keeping a finger on the pulse of pandemic induced changes taking place in the national mood and economy during quickly evolving times.

With the gradual relaxation of lockdown over Summer 2020, the CEO and Trustees agreed a Recovery Plan to prepare Westgate Hall's re-occupancy and re-opening in line with the Government's most recent guidance and gradual relaxation of lockdown protocols.

The priority was the health and safety of our staff, Trustees and all visitors and customers. Re-opening required identifying new risks; putting in place new resources; additional reporting and monitoring; close collaboration with our customers and users and being resilient and adaptable to change.

The re-opening Safety Checklist included:

- a. Enhanced and stringent cleaning regimes.
- b. Appropriate clear signage - distance markers and information posters consistent with government guidelines - throughout the building.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

- c. Physical changes to the work environment to reduce risk.
- d. Jointly negotiated and reviewed staff deployment and working protocols.
- e. Reduced usage and capacity to allow for social distancing.

Following Government guidance, staff remained socially distanced at all times and took infectious disease training; Personal Protective Equipment (PPE) and sanitising stations were bought and installed; Covid-19 appropriate cleaning products used; sanitary protocols were regularly updated; and the Hall underwent frequent enhanced deep cleans. Event risk assessments were updated in line with latest Government guidelines. New event layouts were designed to incorporate Government social distancing requirements.

The Hall had to comply with five (5) sets of Government guidelines: those applying to retail (for our indoor markets); performing arts; multi-purpose community venues; the visitor economy/hospitality; civic responsibilities. This meant, for example, that initially the Hall could not accept bookings for groups over 30, and the bar and kitchen remain closed.

As a result of these efforts, VisitBritain awarded the Hall the 'We're Good to Go' Covid-safe mark, the new tourist industry standard.

The preceding prepared a 'soft' re-opening of the Hall in August 2020 aimed at building confidence among staff and users, as well as to trial and establish the Trust's/Hall's Covid-19 protocols. The Hall's generous space facilitated socially distanced meetings (three Westgate Hall markets; delivery of front-line services: NHS blood donations, Bemix, Social Enterprise Kent staff training; Canterbury district community halls and venues; CCC committee meetings). Opening in this way, despite Covid-related restrictions, allowed the Trust/Hall to maintain our business and community presence, enabled potential hirers to see the space, and offered much needed space where small community groups could meet and socially distance.

As Westgate Hall was fully compliant with government Covid-19 secure guidance, it could carry out its civic duties as an NHS blood donation centre on six (6) occasions. Each session was monitored and managed by NHS staff who operated a track and trace service and were very satisfied with the service. We were also able to hold our first community market in September for 20 stall holders, and in October we hosted Canterbury Festival's family events.

Board of Trustees

Our seven trustees contributed their professional skills and time in supporting our CEO throughout the lockdowns. All were galvanised by determination to guarantee the Hall's future and the security of our CEO and staff. Trustees represent local independent business, marketing, PR, human resources, the non-profit sector, economics, fund raising, international corporate sector, and hospitality. In accordance with Article 41 of the Trust's Articles of Association, communication between the CEO and Trustees could take place electronically. Zoom meetings therefore took place every two weeks during the height of the pandemic. The first face-to-face Board meeting following lockdown took place on 27 June 2020, in the Hall.

Covid-19 lockdown and the associated social and financial insecurity encouraged Trustees to reflect on these questions, and take action where relevant:

- How is Covid-19 affecting us/in which directions is it driving change?
- How are our work habits changing?? Can these be a useful evolution?
- Are we flexible in how we are adapting to this Brave New World?

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

- How can we update our systems?
- Are our policies adequate to handling an emergency? Do we need to add additional ones?
- If the Trust/Hall is not a front-line service provider, but a service enabler, which are the most appropriate fund-raising sources?
- How to be creative in our funding raising?
- Who are the best partners for future bids to strengthen the Trust's community offer?

How WGH's organisational structure has evolved in response to Covid-19 constraints

- Staff has been reduced to two permanent (CEO, Events Manager); having sought financial and legal advice it was concluded that we had to review our staff team; subsequently we made our casual staff redundant; plus the difficult decision to make redundant the role of Building Supervisor which terminated on 30 November 2020.
- A consultancy approach to cover marketing and communications, cleaning and security has improved Hall standards and public image on all fronts.
- Enforced closure gave time to implement a new helpdesk enquiry system 'Jira' which is integrated with the new Hall website and improving customer relations.
- We negotiated out of an historical contract with a card payment provider and implemented a new Elavon card payment system, also linked to a new till system. Once the Hall is fully operational with events we will use Elavon and jettison the old cash till system.

Marketing and BeeBee Communications (Bryony Bishop)

Throughout the 2020 lockdowns, we maintained our social media presence to ensure our communities remained connected to us. Bryony divided our communications into three stages - Clarity, Comfort and Community - which roughly reflected the stages of Covid-19 lockdown confinement and their psychological impact. Bryony helped us maintain a light touch.

Clarity

Actions taken included communicating:

- the Hall/Trust's position on closing the building
- our postponement notice across all our social channels including our new website
- reminding event bookers across all our social channels to get in touch with us (by email)
- scheduled posts with links for businesses and residents re food and shop listings, business advice etc.

Comfort

Actions included:

- sharing useful resources/fun things to occupy minds e.g., Ceroc online dance classes/interested articles etc
- historical posts about the Hall/Trust.
- completing work on the Trust's new website.
- developing signage with key Government Covid-19 guidelines e.g., social distancing, sanitising hands, wearing masks

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Community

Actions included:

- signposting to useful information and sites
- developing public service projects
- maintaining messaging to increase awareness, reassure potential hirers of our Covid secure measures and attract more bookings
- enhancing our USP which is space and capacity to air
- launching the Trust's new website
- maintaining and building our brand as a welcoming neutral space.

Financial review

The 2020 year has been a challenging one financially, for the many reasons outlined in the body of this report.

We have continued to maintain the records on the Xero (cloud based) accounting software and being able to access this whilst the team worked from home much more proved very useful and a worthwhile expense to the Charity.

Performance in the first two months of the 2020 year confirmed that the hall was continuing to operate in the direction of 2019 trends as planned. Unfortunately, the abrupt closure on 17 March 2020, together with the fixed running costs of the hall saw our reserves deplete throughout 2020. Grants and funding were obtained from as many sources as possible and full time and casual staff were furloughed in accordance with the government scheme. This was carefully reviewed on a monthly basis as was the spending and cash flow position of the hall. The bounce back loan available from the bank was also obtained and all of these sources allowed the hall to keep up with the monthly running costs.

We took advantage of the "time to pay" scheme from HMRC and delayed payments of VAT, but ensured that PAYE and NIC bills were paid in a timely manner in accordance with the Job Retention Scheme guidance.

The loss for the 2020 year excluding depreciation stood at £27,138 which contributed to an overall deficit for the year of £62,526. This reduced reserves from £664,066 (2019) to £601,540 at the year end.

Cash at bank at the year end was £20,711 and although further funding has been received in 2021, the Charity has been under pressure to get into a position where the income is once again covering the costs in order to start to replenish reserves moving forward. Our Chief Executive and Events Manager have both worked relentlessly to rebuild the booking and income streams in order that 2021 ends in a similar way to 2019 which should put us back into a position where we are once again buoyant and looking towards the ambitions that had been set in the previous year pre Covid-19.

Looking forward to 2021 and 2022 we plan to budget for our expenses whilst continuing to increase our revenues and will have regular meetings to monitor and discuss the progress.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

Plans for future periods

Plans for 2021

As outlined earlier, the Trust's ambitions at the end of 2019 were stalled by the Covid-19 pandemic. As we rebuild our financial security, we are picking up the threads which remain key to fulfilling our community role.

The Trust/Hall programmes we have we planned/delivered during the pandemic and those resulting from the pandemic:

- Bemix & Discovery Catering
- Westgate Hall Market
- Cafe and Bar
- Annual International Women's Day breakfast event (due to demand we are holding three single-speaker online events, building to the March event).
- New programme in collaboration with Canterbury City Council: Community Halls and Venues Recovery project
- Wine Circuit (November 2021) and Canterbury Wine Festival (2022), under development
- New audiences and business development

We also aim to revive the ambitions of early 2020:

- Retaining and developing the Armed Forces' historic connections with the Hall by joining to the Armed Forces Covenant
- Continue our building maintenance (wind catchers, floor, toilets, repainting, grounds clearance etc.) and review our plans for short, medium, and long-term works
- Formulate our reserves policy and revision of the Trust's Health and Safety policy
- Reassess our policies so they are adapted to the needs of a Covid world
- Review staff job descriptions
- Continue to grow our brand awareness through Marketing and PR opportunities, particularly on social media.

Westgate Hall continues to be a neutral space a welcoming environment for a range of diverse customers. Our ambitions for 2021 include working alongside the governments levelling up through cultural placemaking and heritage led-regeneration. The Trust and Westgate Hall has a vital part to play in making Canterbury and its districts a better place to live, work and study in.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 December 2020

The trustees' annual report was approved on19/11/2021..... and signed on behalf of the board of trustees by:


Imogen Morizet (Nov 19, 2021 10:02 GMT)

Imogen Beatrice Morizet
Trustee

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Westgate Community Trust (Canterbury) Ltd

Year ended 31 December 2020

I report to the trustees on my examination of the financial statements of Westgate Community Trust (Canterbury) Ltd ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

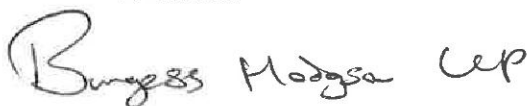
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Thomas Saltmer
Burgess Hodgson LLP
Independent Examiner

Camburgh House
27 New Dover Road
Canterbury
Kent
CT1 3DN

24/11/2021

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2020

		2020	2019
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	50,465	50,465
Charitable activities	6	47,888	47,888
Total income		<u>98,353</u>	<u>130,332</u>
Expenditure			
Expenditure on charitable activities	7	160,879	160,879
Total expenditure		<u>160,879</u>	<u>187,623</u>
Net expenditure and net movement in funds		<u>(62,526)</u>	<u>(57,291)</u>
Reconciliation of funds			
Total funds brought forward		664,066	664,066
Total funds carried forward		<u>601,540</u>	<u>664,066</u>

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

The notes on pages 15 to 22 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position

31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	15	633,485	668,485
Current assets			
Stocks	16	2,042	2,363
Debtors	17	2,958	12,022
Cash at bank and in hand		20,711	8,744
		<u>25,711</u>	<u>23,129</u>
Creditors: amounts falling due within one year	18	<u>7,656</u>	<u>27,548</u>
Net current assets		<u>18,055</u>	<u>(4,419)</u>
Total assets less current liabilities		<u>651,540</u>	<u>664,066</u>
Creditors: amounts falling due after more than one year	19	<u>50,000</u>	<u>—</u>
Net assets		<u>601,540</u>	<u>664,066</u>
Funds of the charity			
Unrestricted funds		601,540	664,066
Total charity funds	22	<u>601,540</u>	<u>664,066</u>

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 15 to 22 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 December 2020

These financial statements were approved by the board of trustees and authorised for issue on 19/11/2021, and are signed on behalf of the board by:


Imogen Morizet (Nov 19, 2021 10:02 GMT)

Imogen Beatrice Morizet
Trustee

The notes on pages 15 to 22 form part of these financial statements.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 December 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Westgate Hall, Westgate Hall Road, Canterbury, Kent, CT1 2BT.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 5% reducing balance
Office equipment	- 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

Where investments in shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee. Under the terms of the Memorandum of Association all members (including those who have ceased to be a member in the previous year) are required to contribute a maximum of £1 each to the assets of the company on winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Grants				
Government grant income	50,465	50,465	—	—

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Events income	38,311	38,311	72,229	72,229
Bar and cafe income	8,661	8,661	52,694	52,694
Other income	916	916	5,409	5,409
	<u>47,888</u>	<u>47,888</u>	<u>130,332</u>	<u>130,332</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Charitable activities	77,293	77,293	89,790	89,790
Support costs	83,586	83,586	97,833	97,833
	<u>160,879</u>	<u>160,879</u>	<u>187,623</u>	<u>187,623</u>

8. Analysis of direct expenditure on charitable activities

	2020 £	2019 £
Cost of events	5,476	30,148
Wages and salaries	56,879	51,382
Pension costs	6,777	5,948
Advertising and marketing	6,878	2,312
Consultancy fees	1,283	—
Total	<u>77,293</u>	<u>89,790</u>

9. Analysis of support costs

	2020 £	2019 £
Wages and salaries	13,001	10,011
Rates, water, light and heat	7,358	8,796
Repairs, maintenance and insurance	3,968	5,068
Telephone, office and stationery	1,357	3,792
Waste collection	1,082	2,060
Depreciation	35,388	35,308
Cleaning and equipment	1,542	2,726
Sundry	480	2,817
Project payments	—	327
Licenses	2,147	4,155
Kitchen equipment and supplies	519	17
Total	<u>66,842</u>	<u>75,077</u>

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

10. Analysis of governance costs

	2020	2019
	£	£
Wages and salaries	11,937	17,562
Accountancy fees	675	650
Independent examiner fees	675	650
Bookkeeping	2,438	2,555
Bank charges	1,019	1,339
Total	<u>16,744</u>	<u>22,756</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>35,388</u>	<u>35,308</u>

12. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	675	650
Other financial services	675	650
	<u>1,350</u>	<u>1,300</u>

13. Staff costs

The average head count of employees during the year was 4 (2019: 7).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

14. Trustee remuneration and expenses

No trustees received remuneration during the current or previous year.

During the year trustees were reimbursed expenses of £0 (2019: £0)

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

15. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2020	863,164	776	863,940
Additions	—	388	388
At 31 December 2020	863,164	1,164	864,328
Depreciation			
At 1 January 2020	195,217	238	195,455
Charge for the year	35,155	233	35,388
At 31 December 2020	230,372	471	230,843
Carrying amount			
At 31 December 2020	632,792	693	633,485
At 31 December 2019	667,947	538	668,485

16. Stocks

	2020 £	2019 £
Raw materials and consumables	2,042	2,363

17. Debtors

	2020 £	2019 £
Trade debtors	2,958	12,022

18. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,541	13,081
Accruals and deferred income	2,650	1,300
Social security and other taxes	3,465	13,167
	7,656	27,548

19. Creditors: amounts falling due after more than one year

	2020 £	2019 £
Bank loans and overdrafts	50,000	—

Westgate Community Trust (Canterbury) Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2020

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,777 (2019: £5,948).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020	2019
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>50,465</u>	<u>—</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 January 20 20	Income £	Expenditure £	At 31 December r 2020 £
General funds	<u>664,066</u>	<u>98,353</u>	<u>(160,879)</u>	<u>601,540</u>

	At 1 January 20 19	Income £	Expenditure £	At 31 December 2019 £
General funds	<u>721,357</u>	<u>130,332</u>	<u>(187,623)</u>	<u>664,066</u>