

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

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	12
Statement of financial activities (including income and expenditure account)	13
Statement of financial position	14
Notes to the financial statements	16

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
-----------------------------	--

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>