

Registered Charity number
1209151

West Acton Community Association

Report and Accounts

31 March 2025

West Acton Community Association
Report and accounts
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West Acton Community Association Association Information

Trustees

Margrit Wachnicki
Ahmad Karwani

Chair

Gail Tinsley

Accountants & Independent Examiner

Howard Roth LLP
317 Horn Lane
London
W3 0BU

Bankers

HSBC BANK UK PLC
46 The Broadway
Ealing
London
UK
W5 5JR

Registered office

West Acton Community Centre
Churchill Gardens
West Acton
London
W3 0JN

Registered number

1209151

West Acton Community Association
Registered number: 1209151
Trustee's Report

The trustees present their report and accounts for the year ended 31 March 2025.

Principal activities

to promote the benefit of the inhabitants of acton and the neighbourhoods within the london borough of ealing without distinction of sex, sexual orientation, race or of political, religious or other opinions, by associating together the said inhabitants and the local authorities voluntary and other organisations in a common effort to advance education and enhance community development, and to provide facilities in the interest of social welfare for recreation and leisure-time occupation with the object of improving the conditions of life for the said inhabitants.

(b) to establish, or secure the establishment of a community centre and to maintain and manage the same (whether alone or in co-operation with any local authority or other person or body) in furtherance of these objects.

Trustees

The following persons served as trustees during the year:

Gail Tinsley (Chair)
Margrit Wachnicki
Ahmad Karwani

STATEMENT OF TRUSTEES RESPONSIBILITIES

Law applicable to charities in England and Wales require trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing the financial statements giving a true and fair view, the Trustees should follow best practice and: Select suitable accounting policies and the apply them consistently.

Make judgements and estimates that are reasonable and prudent. State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements.

Prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that the charity will continue in operation. The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ascertain the financial position of the charity and ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets.

The West Acton Community Centre was incorporated as a Charitable Incorporated Organization (CIO) on 16th July 2024. The CIO status permits the charity to engage with the Council to acquire the lease to a community centre based in Acton.

The accounts include pre-trading income and expenses from 1st April 2024 to 15th July 2024.

This report was approved by the board on 2 February 2026 and signed on its behalf.

Gail Tinsley
Chairman

**West Acton Community Association
Accountants' Report**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
West Acton Community Association**

I report to the Trustees on my examination of the accounts of the above named charity ended 31 March 2025 for registered no. 1209151.

Responsibilities and basis of report

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

I report in respect of my examination of The Trustees' accounts carried out under section 145 of the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: (1) accounting records were not kept in respect of the Charity as required by section 130 of the act: or (2) the accounts do not accord with those recorded; or (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give 'a true and fair view' which is not a matter considered as part of an independent examination.

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

317 Horn Lane
London
W3 0BU

2 February 2026

West Acton Community Association
Profit and Loss Account
for the year ended 31 March 2025

	2025 £	2024 £
Turnover	34,972	22,100
Cost of sales	(1,275)	-
Gross profit	33,697	22,100
Administrative expenses	(16,666)	(12,703)
Operating profit	17,031	9,397
Profit before taxation	17,031	9,397
Tax on profit	-	-
Profit for the financial year	17,031	9,397

West Acton Community Association**Registered number:** 1209151**Balance Sheet****as at 31 March 2025**

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	3	6,550	-
Current assets			
Debtors	4	947	-
Cash at bank and in hand		69,430	51,666
		<u>70,377</u>	<u>51,666</u>
Creditors: amounts falling due within one year	5	(1,680)	-
Net current assets		<u>68,697</u>	<u>51,666</u>
Net assets		<u>75,247</u>	<u>51,666</u>
Capital and reserves			
Income and expenditure account		75,247	51,666
Shareholders' funds		<u>75,247</u>	<u>51,666</u>

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under Charities Act 2011.

The members have not required the company to obtain an audit in accordance with section 144-157 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

Gail Tinsley

Chair

Approved by the board on 2 February 2026

West Acton Community Association
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historic cost convention unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and the Financial Standard (FRS 102) and the Charities Act 2011.

Fee and Donation income

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

West Acton Community Association
Notes to the Accounts
for the year ended 31 March 2025

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

2 Employees	2025 Number	2024 Number
Average number of persons employed by the company	0	0

3 Tangible fixed assets	Plant and machinery etc £
Cost	
Additions	6,550
At 31 March 2025	6,550
Depreciation	

West Acton Community Association
Notes to the Accounts
for the year ended 31 March 2025

At 31 March 2025	-
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Net book value	
At 31 March 2025	6,550

4 Debtors	2025	2024
	£	£

Other debtors	947	-
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5 Creditors: amounts falling due within one year	2025	2024
	£	£

Other creditors	1,680	-
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6 Other information

West Acton Community Association is a Charitable Incorporated Organisation and incorporated in England. Its registered office is:
West Acton Community Centre
Churchill Gardens
West Acton
London
W3 0JN

7 Capital commitments

The Association has entered into a 10 year lease with Ealing Council for the use of a building for community needs. The lease includes a £6,300 annual contribution to repairs of the building.

8 General Funds

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

9 Restricted Funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for a particular purpose. The costs of raising and administering such funds are charged against the specific fund.

10 Organizational structure

West Acton Community Association Registration Number 1209151 has registered as an Charitable Incorporated Organisation (CIO) 16th July 2024.

11 Period of accounts

The charity was incorporated on 16th July 2024 and the accounts include pre-trading income and expenses from 1st April 2024 to 15th July 2024. The accounts further includes income and expenses for the period from 16th July 2024 to 31st March 2025.

West Acton Community Association
Detailed profit and loss account
for the year ended 31 March 2025

This schedule does not form part of the statutory accounts

	2025 £	2024 £
Sales	34,972	22,100
Cost of sales	(1,275)	-
Gross profit	33,697	22,100
Administrative expenses	(16,666)	(12,703)
Operating profit	17,031	9,397
Profit before tax	17,031	9,397

West Acton Community Association
Detailed profit and loss account
for the year ended 31 March 2025

This schedule does not form part of the statutory accounts

	2025	2024
	£	£
Sales		
Restricted income	335	
Sales	<u>34,637</u>	<u>22,100</u>
Cost of sales		
Restricted expense	1,030	
Purchases	<u>245</u>	<u>-</u>
Administrative expenses		
Premises costs:		
Rent	1,692	1,551
Rates	992	527
Light and heat	5,996	2,831
	<u>8,680</u>	<u>4,909</u>
General administrative expenses:		
Bank charges	83	70
Insurance	3,890	5,308
Software	254	-
Repairs and maintenance	552	3,580
Sundry expenses	306	(2,012)
	<u>5,085</u>	<u>6,946</u>
Legal and professional costs:		
Accountancy fees	1,680	-
Advertising and PR	50	-
Other legal and professional	1,171	848
	<u>2,901</u>	<u>848</u>
	<u>16,666</u>	<u>12,703</u>