

CITY OF WESTMINSTER CHARITABLE TRUST

England & Wales · Charity number 296091

Details

Status Registered

Legal form Other

Registered 1987-02-24

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

Contact

Address City of Westminster
Westminster City Hall
64 Victoria Street
London
SW1E 6QP

Phone 07817 053912

Email communitycontribution@westminster.gov.uk

Website www.westminster.gov.uk/westminster-trust

Activities

Objects: FOR ANY CHARITABLE PURPOSES DIRECTED WHOLLY OR MAINLY TO THE BENEFIT OF THE CITY OF WESTMINSTER OR OF THE IMMEDIATE NEIGHBOURHOOD OR ANY PART OF THE SAID CITY OR OF ALL OR SOME OF THE INHABITANTS OF THE SAID CITY OR FOR CHARITABLE PURPOSES IN ANY OTHER PART OF THE WORLD AS THE TRUSTEES SHALL FROM TIME TO TIME IN THEIR DISCRETION DETERMINE.

Activities: The City of Westminster Charitable Trust was established in 1987 for the purpose of allocating income received for charitable purposes directed wholly or mainly to the benefit of the City of Westminster. Grants are given to charities and organisations situated in Westminster or who directly help Westminster residents.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** CITY OF WESTMINSTER
- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£230,274	£371,994	-	-
2024-03-31	£292,376	£380,442	-	-
2023-03-31	£432,301	£521,494	-	-
2022-03-31	£187,115	£522,813	-	-
2021-03-31	£516,805	£543,214	£770,700	0

Trustees

Name	Role	Appointed
PAUL DIMOLDENBERG	Chair	2023-09-25
Caroline Sargent		2023-09-25
Gerald Almeroth		2022-06-20
Helen Harris		2025-01-15
Iman Less		2022-06-20
Lucy Richards		2025-11-03
NAFSIKA THALASSIS		2022-06-20

CITY OF WESTMINSTER CHARITABLE TRUST

England & Wales - Charity number 296091

Accounts



City of Westminster Charitable Trust

CITY OF WESTMINSTER CHARITABLE TRUST: TRUSTEES' ANNUAL REPORT 2024/25

Report of the Honorary Treasurer and Honorary Secretary

Date: 28 November 2025

1. Overview

1.1 The City of Westminster Charitable Trust was established in January 1987 for the purpose of allocating income received for charitable purposes directed wholly or mainly to the benefit of the City of Westminster or for charitable purposes in any other part of the world as the Trustees shall from time to time decide.

1.2 The charity's annual report and accounts for the year ended 31 March 2025 have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland issued in July 2014.

Full Name of Charity:	City of Westminster Charitable Trust
Registration Number:	296091
Date of registration:	20 January 1987
Main communication address:	City of Westminster, Westminster City Hall, 64 Victoria Street, London, SW1E 6QP

1.3 The Trustees comprise of members and officers of Westminster City Council. The current Trustees are:

- Cllr McAllister (as the Lord Mayor until 15th May)
- Cllr Robert Rigby (from 15th May 2024)
- Cllr Paul Dimoldenberg
- Cllr Caroline Sargent
- Cllr Nafsika Butler-Thalassis
- Cllr Iman Less
- Gerald Almeroth (Honorary Treasurer)
- Helen Haris (Honorary Secretary)

1.4 Councillor Robert Rigby became Mayor on 15th May 2024 and continued to be the mayor for the 2024-25 Financial Year. 'The Lord Mayor's Appeal Fund' supports the Lord Mayor's charity Westminster Befriend a Family.

- 1.5 Independent Examiner: Royal Borough of Kensington and Chelsea (RBKC) Internal Audit Service, 3rd Floor, Kensington Town Hall, Hornton Street, London, W8 7NX.

2. Financial Review

- 2.1 The Trust is made up of two separate funds, namely the Community Contribution Fund and the Lord Mayor's Appeal Fund. This is the seventh financial year of the Community Contribution Scheme and like previous years, the account has been prepared on an accrual basis.
- 2.2 This is also the seventh year for which a statement of cash flow (Table 3) has been prepared for the Trust. All large charities, donations above £500k, are required to produce a cashflow. Though not a requirement for this financial year, the cashflow has been included.
- 2.3 As with the previous two years, the total income of the charity in 2024/25 has exceeded the £25,000 threshold set by the Charity Commission, rendering the accounts subject to independent examination. This will be carried out by RBKC Internal Audit prior to the submission of the accounts in January 2026.

3. Lord Mayor's Appeal Fund

- 3.1 The expenditure for the Lord Mayor's appeal fund was nil in 2024/25, the same as 2023/24.
- 3.2 The total funds available within the Lord Mayor's account as at 31 March 2025, which relates to more than one financial year, is £24,864 which will be disbursed as agreed by the trustees, to the chosen charities of the relevant Mayors in 2025/26.

4. Community Contribution Fund

- 4.1 The community contribution donations totalled £232,340 in 2024/25. This balance comprises £213,231 in-year community contributions and £19,110 in Gift Aid.
- 4.2 The expenditure in 2024/25 on Board approved grant payments was £374,069. Expenditure on bank charges for statements and use of WorldPay / Bankline services was (£2,697).
- 4.3 Total fund available within the Community Contribution account for distribution as at 31/03/2025 is £241,219.29.
- 4.4 Throughout the year monthly reconciliations are completed for the Community Contribution Fund against the bank account and agreed donations. This reconciliation process ensures that accurate record keeping is maintained throughout the year and supports the completion of the annual accounts.

5. Community Contribution Scheme Background

- 5.1 Following a consultation with Band H properties between November and December 2017, the Westminster City Council Cabinet recommended to Council that a voluntary Community Contribution scheme be introduced. The scheme invites Band H council taxpayers to make a voluntary contribution to fund discretionary local services.
- 5.2 The consultation also highlighted that a significant number of respondents wanted to be able to make their contribution as a charitable donation as well as direct it towards specific priorities. The Council recommended, and the Trustees of the charity have agreed, that any funds raised through the scheme should be paid into the charity, and should be used to support three priorities:
- Extra support for people who find themselves sleeping on Westminster's streets
 - Helping to tackle isolation and loneliness – not just amongst the elderly but across all age groups, including children
 - Helping young people – investing in youth support

6. Recommendation

- 6.1 That the Trustees approve the Annual Accounts and Annual Report 2024/25 for submission to the Charity Commission.

CITY OF WESTMINSTER CHARITABLE TRUST: ANNUAL ACCOUNTS 2024/25

Income and Expenditure – Table 1

CITY OF WESTMINSTER CHARITABLE TRUST				
Statement of Financial Activities				
	2024/25	2024/25	2023/24	2023/24
	Lord Mayor's Appeal Fund	Community Contributions Fund	Lord Mayor's Appeal Fund	Community Contributions Fund
	£	£	£	£
Income				
General Donations	-	(213,231)	-	(269,417)
Council Tax Received in Error	-	-	-	-
Other income (Gift Aid)	-	(19,110)	-	(21,196)
Investment income - Bank interest	-	(9)	-	(6)
WCC contribution to Independent Examiner's Fee & Bank Charges	-	2,075	-	(1,757)
Incoming resources from charitable activities	-	(230,274)	-	(292,376)
Total income	0	(230,274)	0	(292,376)
Expenditure				
Grants made	-	374,069	-	317,308
Admin Expenses - Bank Charges	-	(2,697)	-	1,151
Admin Expenses - Independent Examination Fee	-	622	-	606
Council Tax Refunds	-	-	-	-
Total Expenditure	0	371,994	0	319,065
Net (income)/Expenditure before transfers	0	141,720	0	26,689
Transfers between funds	-	-	-	-
Net movement in funds	0	141,720	0	26,689
Total funds brought forward	(24,864)	(380,442)	(24,864)	(407,131)
Total funds carried forward	(24,864)	(238,722)	(24,864)	(380,442)

Balance Sheet – Table 2

CITY OF WESTMINSTER CHARITABLE TRUST

Balance Sheet

	31 March 2025 Lord Mayor's Appeal Fund £	31 March 2025 Community Contributions Fund £	31 March 2024 Lord Mayor's Appeal Fund £	31 March 2024 Community Contributions Fund £
Current assets				
Debtor - Westminster City Council Contribution to Independent Examiner's Fee and Bank Charges		(2,075)		1,757
Debtor - Gift Aid	-	1,533	-	6,266
Cash at bank and in hand	24,864	241,219	24,864	374,183
Total current assets	24,864	240,677	24,864	382,206
Creditors: amounts falling due within one year				
Council Tax paid into incorrect account		(1,333)		(1,159)
Expense accrual - Independent Examiner's Fee		(622)		(606)
Total Liability	0	(1,955)	0	(1,765)
Net current assets/(liabilities)	24,864	238,722	24,864	380,442
Total assets less current liabilities	24,864	238,722	24,864	380,442
Creditors: amounts falling due after one year	-	-	-	-
Net assets / (liabilities)	24,864	238,722	24,864	380,442
Funds of the Charity	(24,864)	(238,722)	(24,864)	(380,442)

Cashflow – Table 3

City of Westminster Charitable Trust	2024/25	2023/24
Cash flows from operating activities		
Operating profit/(loss)	(144,426)	(25,544)
Interest / Bank Charges paid	2,697	(1,151)
Depreciation		
(Increase)/Decrease in receivables and debtors	8,566	38,506
Increase/(Decrease) in payables and creditors	191	23
Net cash inflow/(outflow) generated from operating activities	(132,972)	11,834
Cash flows from investing activities		
Purchases of non current assets	0	0
Interest received	9	5.58
Net cash flows from investing activities	9	5.58
Cash flows from financing activities		
	0	0
Net (decrease)/increase in cash and cash equivalents	(132,963)	11,840
Cash and cash equivalents at the beginning of the year	399,047	387,207
Cash and cash equivalents at the end of the year	266,083	399,047
Balance Sheet	266,083	399,047



City of Westminster Charitable Trust

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Report of the Honorary Treasurer and Honorary Secretary

Date: 28 November 2025

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1.2 The charity's annual report and accounts for the year ended 31 March 2025 have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland issued in July 2014.

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3. Lord Mayor's Appeal Fund

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- 4.3 Total fund available within the Community Contribution account for distribution as at 31/03/2025 is £241,219.29.
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5. Community Contribution Scheme Background

- 5.1 Following a consultation with Band H properties between November and December 2017, the Westminster City Council Cabinet recommended to Council that a voluntary Community Contribution scheme be introduced. The scheme invites Band H council taxpayers to make a voluntary contribution to fund discretionary local services.
- 5.2 The consultation also highlighted that a significant number of respondents wanted to be able to make their contribution as a charitable donation as well as direct it towards specific priorities. The Council recommended, and the Trustees of the charity have agreed, that any funds raised through the scheme should be paid into the charity, and should be used to support three priorities:
- Extra support for people who find themselves sleeping on Westminster's streets
 - Helping to tackle isolation and loneliness – not just amongst the elderly but across all age groups, including children
 - Helping young people – investing in youth support

6. Recommendation

- 6.1 That the Trustees approve the Annual Accounts and Annual Report 2024/25 for submission to the Charity Commission.

CITY OF WESTMINSTER CHARITABLE TRUST: ANNUAL ACCOUNTS 2024/25

Income and Expenditure – Table 1

CITY OF WESTMINSTER CHARITABLE TRUST				
Statement of Financial Activities				
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Income				
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Incoming resources from charitable activities	-	(230,274)	-	(292,376)
Total income	0	(230,274)	0	(292,376)
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Grants made	-	374,069	-	317,308
Admin Expenses - Bank Charges	-	(2,697)	-	1,151
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Transfers between funds	-	-	-	-
Net movement in funds	0	141,720	0	26,689
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Balance Sheet – Table 2

CITY OF WESTMINSTER CHARITABLE TRUST

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Net assets / (liabilities)	24,864	238,722	24,864	380,442
Funds of the Charity	(24,864)	(238,722)	(24,864)	(380,442)

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Cash and cash equivalents at the end of the year	266,083	399,047
Balance Sheet	266,083	399,047

Independent Examiner's Report
Year ending 31 March 2025

City of Westminster
Charitable Trust

November 2025



City of Westminster

Independent examiner's report to the trustees of the City of Westminster Charitable Trust (registered charity number 296091)

I report to the charity trustees on my examination of the accounts of the City of Westminster Charitable Trust for the year ended 31st March 2025.

Responsibilities and basis of report

As the trustees of the City of Westminster Charitable Trust (the Trust), it is your responsibility to ensure the preparation of accounts is in accordance with the requirements of the Charities Act 2011 ('the Act') and you are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

An independent examination does not involve gathering all the evidence, which is normally required in an audit, and does not cover all of the matters that an auditor considers when giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts presented are 'true and fair' and my report is limited to those specific matters set out in the independent examiner's statement.

All examiners must follow the Directions below. The Directions have legal force as they are made by the Commission under section 145(5) b of the 2011 Act which places three specific duties on the examiner:

- They must carry out the independent examination in accordance with the Commission's Directions.
- They must make their independent examiner's report to the charity's trustees.
- They must consider if matters of material significance have come to their attention during the independent examination which give rise to a legal duty to report direct to the Commission.

Independent examiner's statement

Since the Trust'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 Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

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

- Accounting records, with respect to the Trust, were not kept as required.
- The accounts do not accord with those records.
- The accounts do not comply with the applicable requirements concerning the form and content of accounts.
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed:



Name:

Moira Mackie

Chartered Institute of Public Finance and Accountancy (CIPFA)

Date:

28 November 2025

This report is prepared solely for the use of the Trustees of the City of Westminster Charitable Trust. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

CITY OF WESTMINSTER CHARITABLE TRUST

England & Wales - Charity number 296091

Accounts



City of Westminster Charitable Trust

CITY OF WESTMINSTER CHARITABLE TRUST: TRUSTEES' ANNUAL REPORT 2023/24

Report of the Honorary Treasurer and Honorary Secretary

Date: 20 December 2024

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- Cllr Paul Dimoldenberg
- Cllr Nafsika Butler-Thalassis
- Cllr Iman Less
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- Parveen Akhtar (Honorary Secretary)

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- 2.2 This is also the sixth year for which a statement of cash flow (Table 3) has been prepared for the Trust. All large charities, donations above £500k, are required to produce a cashflow. Though not a requirement for this financial year, the cashflow has been included.
- 2.3 As with the previous year, the total income of the charity in 2023/24 has exceeded the £25,000 threshold set by the Charity Commission, rendering the accounts subject to independent examination. This will be carried out by RBKC Internal Audit prior to the submission of the accounts in January 2025.

3. Lord Mayor's Appeal Fund

- 3.1 The expenditure for the Lord Mayor's appeal fund was nil in 2023/24, compared to £6,155 in 2022/23 comprised of grants made in-year.
- 3.2 The total funds available within the Lord Mayor's account as at 31 March 2024, which relates to more than one financial year, is £24,864 which will be disbursed as agreed by the trustees, to the chosen charities of the relevant Mayors in 2024/25.

4. Community Contribution Fund

- 4.1 The community contribution donations totalled £290,613 in 2023/24. This balance comprises £269,417 in-year community contributions and £21,196 in Gift Aid.
- 4.2 The expenditure in 2023/24 on Board approved grant payments was £317,308. Expenditure on bank charges for statements and use of WorldPay / Bankline services was £1,151.
- 4.3 Total fund available within the Community Contribution account for distribution as at 31/03/2024 is £374,183.
- 4.4 Throughout the year monthly reconciliations are completed for the Community Contribution Fund against the bank account and agreed donations. This reconciliation process ensures that accurate record keeping is maintained throughout the year and supports the completion of the annual accounts.

5. Community Contribution Scheme Background

- 5.1 Following a consultation with Band H properties between November and December 2017, the Westminster City Council Cabinet recommended to Council that a voluntary Community Contribution scheme be introduced. The scheme invites Band H council taxpayers to make a voluntary contribution to fund discretionary local services.
- 5.2 The consultation also highlighted that a significant number of respondents wanted to be able to make their contribution as a charitable donation as well as direct it towards specific priorities. The Council recommended, and the Trustees of the charity have agreed, that any funds raised through the scheme should be paid into the charity, and should be used to support three priorities:
- Extra support for people who find themselves sleeping on Westminster's streets
 - Helping to tackle isolation and loneliness – not just amongst the elderly but across all age groups, including children
 - Helping young people – investing in youth support

6. Recommendation

- 6.1 That the Trustees approve the Annual Accounts and Annual Report 2023/24 for submission to the Charity Commission.

CITY OF WESTMINSTER CHARITABLE TRUST: ANNUAL ACCOUNTS 2023/24

Income and Expenditure – Table 1

CITY OF WESTMINSTER CHARITABLE TRUST				
Statement of Financial Activities				
	2023/24	2023/24	2022/23	2022/23
	Lord Mayor's Appeal Fund	Community Contributions Fund	Lord Mayor's Appeal Fund	Community Contributions Fund
	£	£	£	£
Income				
General Donations	-	(269,417)	-	(374,311)
Council Tax Received in Error	-	-	-	(1,159)
Other income (Gift Aid)	-	(21,196)	-	(46,389)
Investment income - Bank interest	-	(6)	-	(1)
WCC contribution to Independent Examiner's Fee & Bank Charges	-	(1,757)	-	(2,275)
Incoming resources from charitable activities	-	(292,376)	-	(424,135)
Total income	0	(292,376)	0	(424,135)
Expenditure				
Grants made	-	317,308	6,155	417,554
Admin Expenses - Bank Charges	-	1,151	-	1,692
Admin Expenses - Independent Examination Fee	-	606	-	583
Council Tax Refunds	-	-	-	1,159
Total Expenditure	0	319,065	6,155	420,988
Net (income)/Expenditure before transfers	0	26,689	6,155	(3,148)
Transfers between funds	-	-	-	-
Net movement in funds	0	26,689	6,155	(3,148)
Total funds brought forward	(24,864)	(407,131)	(31,018)	(403,983)
Total funds carried forward	(24,864)	(380,442)	(24,864)	(407,131)

Balance Sheet – Table 2

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Balance Sheet

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	Lord Mayor's Appeal Fund £	Community Contributions Fund £	Lord Mayor's Appeal Fund £	Community Contributions Fund £
Current assets				
Debtor - Westminster City Council Contribution to Independent Examiner's Fee and Bank Charges		1,757		2,275
Debtor - Gift Aid	-	6,266	-	44,254
Cash at bank and in hand	24,863.65	374,183	24,864	362,343
Total current assets	24,864	382,206	24,864	408,872
Creditors: amounts falling due within one year				
Council Tax paid into incorrect account		(1,159)		(1,159)
Expense accrual - Independent Examiner's Fee		(606)		(583)
Total Liability	0	(1,765)	0	(1,742)
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Net assets / (liabilities)	24,864	380,442	24,864	407,131
Funds of the Charity	(24,864)	(380,442)	(24,864)	(407,131)

Cashflow – Table 3

City of Westminster Charitable Trust	2023/24	2022/23
Cash flows from operating activities		
Operating profit/(loss)	(25,544)	(1,315)
Interest / Bank Charges paid	(1,151)	(1,692)
Depreciation		
(Increase)/Decrease in receivables and debtors	38,506	(32,923)
Increase/(Decrease) in payables and creditors	23	(2,353)
Net cash inflow/(outflow) generated from operating activities	11,834	(38,283)
Cash flows from investing activities		
Purchases of non current assets	0	0
Interest received	6	0
Net cash flows from investing activities	6	0
Cash flows from financing activities		
	0	0
Net (decrease)/increase in cash and cash equivalents	11,840	(38,283)
Cash and cash equivalents at the beginning of the year	387,207	425,490
Cash and cash equivalents at the end of the year	399,047	387,207
Balance Sheet	399,047	387,207

Independent examiner's report to the trustees of the City of Westminster Charitable Trust (registered charity number 296091)

I report to the charity trustees on my examination of the accounts of the City of Westminster Charitable Trust for the year ended 31st March 2024.

Responsibilities and basis of report

As the trustees of the City of Westminster Charitable Trust (the Trust), it is your responsibility to ensure the preparation of accounts is in accordance with the requirements of the Charities Act 2011 ('the Act') and you are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

An independent examination does not involve gathering all the evidence, which is normally required in an audit, and does not cover all of the matters that an auditor considers when giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts presented are 'true and fair' and my report is limited to those specific matters set out in the independent examiner's statement.

All examiners must follow the Directions below. The Directions have legal force as they are made by the Commission under section 145(5) b of the 2011 Act which places three specific duties on the examiner:

- They must carry out the independent examination in accordance with the Commission's Directions.
- They must make their independent examiner's report to the charity's trustees.
- They must consider if matters of material significance have come to their attention during the independent examination which give rise to a legal duty to report direct to the Commission

Independent examiner's statement

Since the Trust'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 Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

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

- Accounting records, with respect to the Trust, were not kept as required.
- The accounts do not accord with those records.
- The accounts do not comply with the applicable requirements concerning the form and content of accounts.
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed: *Moira Mackie*

Name: Moira Mackie
Chartered Institute of Public Finance and Accountancy (CIPFA)

Date: *8 January 2025*

This report is prepared solely for the use of the Trustees of the City of Westminster Charitable Trust. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

CITY OF WESTMINSTER CHARITABLE TRUST

England & Wales - Charity number 296091

Accounts



City of Westminster Charitable Trust

CITY OF WESTMINSTER CHARITABLE TRUST: TRUSTEES' ANNUAL REPORT 2022/23

Report of the Honorary Treasurer and Honorary Secretary

Date: 27 October 2023

1. Overview

1.1 The City of Westminster Charitable Trust was established in January 1987 for the purpose of allocating income received for charitable purposes directed wholly or mainly to the benefit of the City of Westminster or for charitable purposes in any other part of the world as the Trustees shall from time to time decide.

1.2 The charity's annual report and accounts for the year ended 31 March 2023 have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland issued in July 2014.

Full Name of Charity:	City of Westminster Charitable Trust
Registration Number:	296091
Date of registration:	20 January 1987
Main communication address:	City of Westminster, Westminster City Hall, 64 Victoria Street, London, SW1E 6QP

1.3 The Trustees comprise of members and officers of Westminster City Council. The current Trustees are:

- o Cllr Patricia McAllister, Lord Mayor, Chair
- o Cllr Caroline Sargent
- o Cllr Paul Dimoldenberg
- o Cllr Nafsika Butler-Thalassis
- o Cllr Iman Less
- o Gerald Almeroth (Honorary Treasurer)
- o Parveen Akhtar (Honorary Secretary)

1.4 Councillor Hamza Taouzzale became Mayor on 18th May 2022 and will continue to be the mayor for the 2022-23 Financial Year. 'The Lord Mayor's Appeal Fund' supports the Lord Mayor's charity Westminster Befriend a Family.

- 1.5 Independent Examiner: Royal Borough of Kensington and Chelsea (RBKC) Internal Audit Service, 3rd Floor, Kensington Town Hall, Hornton Street, London, W8 7NX.

2. Financial Review

- 2.1 The Trust is made up of two separate funds, namely the Community Contribution Fund and the Lord Mayor's Appeal Fund. This is the fifth financial year of the Community Contribution Scheme and like previous years, the account has been prepared on an accrual basis.
- 2.2 This is also the fifth year for which a statement of cash flow (Table 3) has been prepared for the Trust. All large charities, donations above £500k, are required to produce a cashflow. Though not a requirement for this financial year, the cashflow has been included.
- 2.3 As with the previous year, the total income of the charity in 2022/23 has exceeded the £25,000 threshold set by the Charity Commission, rendering the accounts subject to independent examination. This will be carried out by RBKC Internal Audit prior to the submission of the accounts in December 2023.

3. Lord Mayor's Appeal Fund

- 3.1 The expenditure for the Lord Mayor's appeal fund, totalling £6,155 in 2022/23 (compared to £1,319 in 2021/22), comprised grants made in-year.
- 3.2 The total funds available within the Lord Mayor's account as at 31 March 2023, which relates to more than one financial year, is £24,864 which will be disbursed as agreed by the trustees, to the chosen charities of the relevant Mayors in 2023/24.

4. Community Contribution Fund

- 4.1 The community contribution donations totalled £421,859 in 2022/23. This balance comprises £374,311 in-year community contributions, £46,389 gift aid, and £1,159 of council tax payments made in error which are due to be transferred to Westminster City Council in 2023/24.
- 4.2 The total expenditure in 2022/23 was £419,246 made up of Board approved grant payments of £417,554 and bank charges for statements and use of WorldPay / Bankline services of £1,692.
- 4.3 Total fund available within the Community Contribution account for distribution as at 31/03/2023 is £362,343.
- 4.4 Throughout the year monthly reconciliations are completed for the Community Contribution Fund against the bank account and agreed donations. This reconciliation process ensures that accurate record keeping is maintained throughout the year and supports the completion of the annual accounts.

5. Community Contribution Scheme Background

- 5.1 Following a consultation with Band H properties between November and December 2017, the Westminster City Council Cabinet recommended to Council that a voluntary Community Contribution scheme be introduced. The scheme invites Band H council taxpayers to make a voluntary contribution to fund discretionary local services.
- 5.2 The consultation also highlighted that a significant number of respondents wanted to be able to make their contribution as a charitable donation as well as direct it towards specific priorities. The Council recommended, and the Trustees of the charity have agreed, that any funds raised through the scheme should be paid into the charity, and should be used to support three priorities:
- Extra support for people who find themselves sleeping on Westminster's streets
 - Helping to tackle isolation and loneliness – not just amongst the elderly but across all age groups, including children
 - Helping young people – investing in youth support

6. Recommendation

- 6.1 That the Trustees approve the Annual Accounts and Annual Report 2022/23 for submission to the Charity Commission.

CITY OF WESTMINSTER CHARITABLE TRUST: ANNUAL ACCOUNTS 2022/23

Income and Expenditure – Table 1

CITY OF WESTMINSTER CHARITABLE TRUST				
Statement of Financial Activities				
	2022/23	2022/23	2021/22	2021/22
	Lord Mayor's Appeal Fund	Community Contributions Fund	Lord Mayor's Appeal Fund	Community Contributions Fund
	£	£	£	£
Income				
General Donations	-	(374,311)	(8,166)	(165,956)
Council Tax Received in Error	-	(1,159)	-	(3,565)
Other income (Gift Aid)	-	(46,389)	-	(9,427)
Investment income - Bank interest	-	(1)	-	-
WCC contribution to Independent Examiner's Fee & Bank Charges	-	(2,275)	-	-
Incoming resources from charitable activities	-	(424,135)	(8,166)	(178,949)
Total income	0	(424,135)	(8,166)	(178,949)
Expenditure				
Grants made	6,155	417,554	1,319	520,872
Admin Expenses - Bank Charges	-	1,692	-	622
Admin Expenses - Independent Examination Fee	-	583	-	-
Council Tax Refunds	-	1,159	-	-
Total Expenditure	6,155	420,988	1,319	521,494
Net (income)/Expenditure before transfers	6,155	(3,148)	(6,847)	342,546
Transfers between funds	-	-	-	-
Net movement in funds	6,155	(3,148)	(6,847)	342,546
Total funds brought forward	(31,018)	(403,983)	(24,171)	(746,529)
Total funds carried forward	(24,864)	(407,131)	(31,018)	(403,983)

Balance Sheet – Table 2

CITY OF WESTMINSTER CHARITABLE TRUST

Balance Sheet

	31 March 2023	31 March 2023	31 March 2022	31 March 2022
	Lord Mayor's Appeal Fund £	Community Contributions Fund £	Lord Mayor's Appeal Fund £	Community Contributions Fund £
Current assets				
Debtor - Westminster City Council Contribution to Independent Examiner's Fee and Bank Charges		2,275		1,152
Gift Aid	-	44,254	-	12,454
Cash at bank and in hand	24,864	362,343	31,018	394,471
Total current assets	24,864	408,872	31,018	408,078
Creditors: amounts falling due within one year				
Council Tax paid into incorrect account		(1,159)		(3,565)
Expense accrual - Independent Examiner's Fee		(583)	-	(530)
Total Liability	0	(1,742)	0	(4,094)
Net current assets/(liabilities)	24,864	407,131	31,018	403,983
Total assets less current liabilities	24,864	407,131	31,018	403,983
Creditors: amounts falling due after one year	-	-	-	-
Net assets / (liabilities)	24,864	407,131	31,018	403,983
Funds of the Charity	(24,864)	(407,131)	(31,018)	(403,983)

Cashflow – Table 3

City of Westminster Charitable Trust	2022/23	2021/22
Cash flows from operating activities		
Operating profit/(loss)	(1,315)	(335,076)
Interest / Bank Charges paid	(1,692)	(622)
Depreciation		
(Increase)/Decrease in receivables and debtors	(32,923)	(2,594)
Increase/(Decrease) in payables and creditors	(2,353)	(1,089)
Net cash inflow/(outflow) generated from operating activities	(38,283)	(339,381)
Cash flows from investing activities		
Purchases of non current assets	0	0
Interest received	0	0
Net cash flows from investing activities	0	0
Cash flows from financing activities	0	0
Net (decrease)/increase in cash and cash equivalents	(38,283)	(339,381)
Cash and cash equivalents at the beginning of the year	425,490	764,871
Cash and cash equivalents at the end of the year	387,207	425,490
Balance Sheet	387,207	425,490



City of Westminster Charitable Trust

CITY OF WESTMINSTER CHARITABLE TRUST: TRUSTEES' ANNUAL REPORT 2022/23

Report of the Honorary Treasurer and Honorary Secretary

Date: 27 October 2023

1. Overview

1.1 The City of Westminster Charitable Trust was established in January 1987 for the purpose of allocating income received for charitable purposes directed wholly or mainly to the benefit of the City of Westminster or for charitable purposes in any other part of the world as the Trustees shall from time to time decide.

1.2 The charity's annual report and accounts for the year ended 31 March 2023 have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland issued in July 2014.

Full Name of Charity:	City of Westminster Charitable Trust
Registration Number:	296091
Date of registration:	20 January 1987
Main communication address:	City of Westminster, Westminster City Hall, 64 Victoria Street, London, SW1E 6QP

1.3 The Trustees comprise of members and officers of Westminster City Council. The current Trustees are:

- o Cllr Patricia McAllister, Lord Mayor, Chair
- o Cllr Caroline Sargent
- o Cllr Paul Dimoldenberg
- o Cllr Nafsika Butler-Thalassis
- o Cllr Iman Less
- o Gerald Almeroth (Honorary Treasurer)
- o Parveen Akhtar (Honorary Secretary)

1.4 Councillor Hamza Taouzzale became Mayor on 18th May 2022 and will continue to be the mayor for the 2022-23 Financial Year. 'The Lord Mayor's Appeal Fund' supports the Lord Mayor's charity Westminster Befriend a Family.

- 1.5 Independent Examiner: Royal Borough of Kensington and Chelsea (RBKC) Internal Audit Service, 3rd Floor, Kensington Town Hall, Hornton Street, London, W8 7NX.

2. Financial Review

- 2.1 The Trust is made up of two separate funds, namely the Community Contribution Fund and the Lord Mayor's Appeal Fund. This is the fifth financial year of the Community Contribution Scheme and like previous years, the account has been prepared on an accrual basis.
- 2.2 This is also the fifth year for which a statement of cash flow (Table 3) has been prepared for the Trust. All large charities, donations above £500k, are required to produce a cashflow. Though not a requirement for this financial year, the cashflow has been included.
- 2.3 As with the previous year, the total income of the charity in 2022/23 has exceeded the £25,000 threshold set by the Charity Commission, rendering the accounts subject to independent examination. This will be carried out by RBKC Internal Audit prior to the submission of the accounts in December 2023.

3. Lord Mayor's Appeal Fund

- 3.1 The expenditure for the Lord Mayor's appeal fund, totalling £6,155 in 2022/23 (compared to £1,319 in 2021/22), comprised grants made in-year.
- 3.2 The total funds available within the Lord Mayor's account as at 31 March 2023, which relates to more than one financial year, is £24,864 which will be disbursed as agreed by the trustees, to the chosen charities of the relevant Mayors in 2023/24.

4. Community Contribution Fund

- 4.1 The community contribution donations totalled £421,859 in 2022/23. This balance comprises £374,311 in-year community contributions, £46,389 gift aid, and £1,159 of council tax payments made in error which are due to be transferred to Westminster City Council in 2023/24.
- 4.2 The total expenditure in 2022/23 was £419,246 made up of Board approved grant payments of £417,554 and bank charges for statements and use of WorldPay / Bankline services of £1,692.
- 4.3 Total fund available within the Community Contribution account for distribution as at 31/03/2023 is £362,343.
- 4.4 Throughout the year monthly reconciliations are completed for the Community Contribution Fund against the bank account and agreed donations. This reconciliation process ensures that accurate record keeping is maintained throughout the year and supports the completion of the annual accounts.

5. Community Contribution Scheme Background

- 5.1 Following a consultation with Band H properties between November and December 2017, the Westminster City Council Cabinet recommended to Council that a voluntary Community Contribution scheme be introduced. The scheme invites Band H council taxpayers to make a voluntary contribution to fund discretionary local services.
- 5.2 The consultation also highlighted that a significant number of respondents wanted to be able to make their contribution as a charitable donation as well as direct it towards specific priorities. The Council recommended, and the Trustees of the charity have agreed, that any funds raised through the scheme should be paid into the charity, and should be used to support three priorities:
- Extra support for people who find themselves sleeping on Westminster's streets
 - Helping to tackle isolation and loneliness – not just amongst the elderly but across all age groups, including children
 - Helping young people – investing in youth support

6. Recommendation

- 6.1 That the Trustees approve the Annual Accounts and Annual Report 2022/23 for submission to the Charity Commission.

CITY OF WESTMINSTER CHARITABLE TRUST: ANNUAL ACCOUNTS 2022/23

Income and Expenditure – Table 1

CITY OF WESTMINSTER CHARITABLE TRUST				
Statement of Financial Activities				
	2022/23	2022/23	2021/22	2021/22
	Lord Mayor's Appeal Fund	Community Contributions Fund	Lord Mayor's Appeal Fund	Community Contributions Fund
	£	£	£	£
Income				
General Donations	-	(374,311)	(8,166)	(165,956)
Council Tax Received in Error	-	(1,159)	-	(3,565)
Other income (Gift Aid)	-	(46,389)	-	(9,427)
Investment income - Bank interest	-	(1)	-	-
WCC contribution to Independent Examiner's Fee & Bank Charges	-	(2,275)	-	-
Incoming resources from charitable activities	-	(424,135)	(8,166)	(178,949)
Total income	0	(424,135)	(8,166)	(178,949)
Expenditure				
Grants made	6,155	417,554	1,319	520,872
Admin Expenses - Bank Charges	-	1,692	-	622
Admin Expenses - Independent Examination Fee	-	583	-	-
Council Tax Refunds	-	1,159	-	-
Total Expenditure	6,155	420,988	1,319	521,494
Net (income)/Expenditure before transfers	6,155	(3,148)	(6,847)	342,546
Transfers between funds	-	-	-	-
Net movement in funds	6,155	(3,148)	(6,847)	342,546
Total funds brought forward	(31,018)	(403,983)	(24,171)	(746,529)
Total funds carried forward	(24,864)	(407,131)	(31,018)	(403,983)

Balance Sheet – Table 2

CITY OF WESTMINSTER CHARITABLE TRUST

Balance Sheet

	31 March 2023	31 March 2023	31 March 2022	31 March 2022
	Lord Mayor's Appeal Fund £	Community Contributions Fund £	Lord Mayor's Appeal Fund £	Community Contributions Fund £
Current assets				
Debtor - Westminster City Council Contribution to Independent Examiner's Fee and Bank Charges		2,275		1,152
Gift Aid	-	44,254	-	12,454
Cash at bank and in hand	24,864	362,343	31,018	394,471
Total current assets	24,864	408,872	31,018	408,078
Creditors: amounts falling due within one year				
Council Tax paid into incorrect account		(1,159)		(3,565)
Expense accrual - Independent Examiner's Fee		(583)	-	(530)
Total Liability	0	(1,742)	0	(4,094)
Net current assets/(liabilities)	24,864	407,131	31,018	403,983
Total assets less current liabilities	24,864	407,131	31,018	403,983
Creditors: amounts falling due after one year	-	-	-	-
Net assets / (liabilities)	24,864	407,131	31,018	403,983
Funds of the Charity	(24,864)	(407,131)	(31,018)	(403,983)

Cashflow – Table 3

City of Westminster Charitable Trust	2022/23	2021/22
Cash flows from operating activities		
Operating profit/(loss)	(1,315)	(335,076)
Interest / Bank Charges paid	(1,692)	(622)
Depreciation		
(Increase)/Decrease in receivables and debtors	(32,923)	(2,594)
Increase/(Decrease) in payables and creditors	(2,353)	(1,089)
Net cash inflow/(outflow) generated from operating activities	(38,283)	(339,381)
Cash flows from investing activities		
Purchases of non current assets	0	0
Interest received	0	0
Net cash flows from investing activities	0	0
Cash flows from financing activities		
	0	0
Net (decrease)/increase in cash and cash equivalents	(38,283)	(339,381)
Cash and cash equivalents at the beginning of the year	425,490	764,871
Cash and cash equivalents at the end of the year	387,207	425,490
Balance Sheet	387,207	425,490

Independent examiner's report to the trustees of the City of Westminster Charitable Trust (registered charity number 296091)

I report to the charity trustees on my examination of the accounts of the City of Westminster Charitable Trust for the year ended 31st March 2023.

Responsibilities and basis of report

As the trustees of the City of Westminster Charitable Trust (the Trust), it is your responsibility to ensure the preparation of accounts is in accordance with the requirements of the Charities Act 2011 ('the Act') and you are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

An independent examination does not involve gathering all the evidence, which is normally required in an audit, and does not cover all of the matters that an auditor considers when giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts presented are 'true and fair' and my report is limited to those specific matters set out in the independent examiner's statement.

All examiners must follow the Directions below. The Directions have legal force as they are made by the Commission under section 145(5) b of the 2011 Act which places three specific duties on the examiner:

- They must carry out the independent examination in accordance with the Commission's Directions.
- They must make their independent examiner's report to the charity's trustees.
- They must consider if matters of material significance have come to their attention during the independent examination which give rise to a legal duty to report direct to the Commission

Independent examiner's statement

Since the Trust'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 Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

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

- Accounting records, with respect to the Trust, were not kept as required.
- The accounts do not accord with those records.
- The accounts do not comply with the applicable requirements concerning the form and content of accounts.
- The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Moira Mackie
Chartered Institute of Public Finance and Accountancy (CIPFA)

Date: 14 November 2023

This report is prepared solely for the use of the Trustees of the City of Westminster Charitable Trust. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

CITY OF WESTMINSTER CHARITABLE TRUST

England & Wales - Charity number 296091

Accounts



City of Westminster Charitable Trust

CITY OF WESTMINSTER CHARITABLE TRUST: TRUSTEES' ANNUAL REPORT 2021/22

Report of the Honorary Treasurer and Honorary Secretary

Date: 03 October 2022

1. Overview

- 1.1 The City of Westminster Charitable Trust was established in January 1987 for the purpose of allocating income received for charitable purposes directed wholly or mainly to the benefit of the City of Westminster or for charitable purposes in any other part of the world as the Trustees shall from time to time decide.
- 1.2 The charity's annual report and accounts for the year ended 31 March 2022 have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland issued in July 2014.

Full Name of Charity:	City of Westminster Charitable Trust
Registration Number:	296091
Date of registration:	20 January 1987
Main communication address:	City of Westminster, Westminster City Hall, 64 Victoria Street, London, SW1E 6QP

- 1.3 The Trustees comprise of members and officers of Westminster City Council. The current Trustees are:

- Cllr Hamza Taouzzale, Lord Mayor, Chair
- Cllr Melvyn Caplan
- Cllr Nafsika Butler-Thalassis
- Cllr Max Sullivan
- Cllr Iman Less
- Gerald Almeroth (Honorary Treasurer)
- Parveen Akhtar (Honorary Secretary)

- 1.4 Councillor Andrew Smith became Mayor on 9th September 2021 and will continue to be the mayor for the 2021-22 Financial Year. 'The Lord Mayor's Appeal Fund' supports the Lord Mayor's charity Westminster Befriend a Family.

- 1.5 Independent Examiner: Royal Borough of Kensington and Chelsea (RBKC) Internal Audit Service, 3rd Floor, Kensington Town Hall, Hornton Street, London, W8 7NX.

2. Financial Review

- 2.1 The Trust is made up of two separate funds, namely the Community Contribution Fund and the Lord Mayor's Appeal Fund. This is the fourth financial year of the Community Contribution Scheme and like previous years, the account has been prepared on an accrual basis.
- 2.2 This is also the fourth year for which a statement of cash flow (Table 3) has been prepared for the Trust. All large charities, donations above £500k, are required to produce a cashflow. Though not a requirement for this financial year, the cashflow has been included.
- 2.3 As with the previous year, the total income of the charity in 2021/22 has exceeded the £25,000 threshold set by the Charity Commission, rendering the accounts subject to independent examination. This will be carried out by RBKC Internal Audit prior to the submission of the accounts in December 2022.

3. Lord Mayor's Appeal Fund

- 3.1 The Lord Mayor's appeal fund raised a total of £8,166 within the 2021/22 financial year (compared to £3,585 in 2020-21) through various appeals made by the Lord Mayor at the time. Income was significantly affected by Covid 19 as fewer fund-raising events were held throughout the year, e.g., the London Marathon was cancelled.
- 3.2 The expenditure, totalling £1,319 in 2021/22 (compared to £15,201 in 2020-21), comprised grants made in-year.
- 3.3 The total funds available within the Lord Mayor's account as at 31 March 2022, which relates to more than one financial year, is £24,171 which will be disbursed as agreed by the trustees, to the chosen charities of the relevant Mayors in 2022/23

4. Community Contribution Fund

- 4.1 In addition to the Lord Mayor's appeal fund, the community contribution donations totalled £178,949 in 2021/22. This balance comprises £165,956 in-year community contributions, £9,427 gift aid, and £3,565 of council tax payments made in error which are due to be transferred to Westminster City Council in 2022/23.
- 4.2 The total expenditure in 2021/22 was £521,494 made up of Board approved grant payments of £520,872 and bank charges for statements and use of WorldPay / Bankline services of £622.
- 4.3 Total fund available within the Community Contribution account for distribution as at 31/03/2022 is £394,471.

5. Community Contribution Scheme Background

- 5.1 Following a consultation with Band H properties between November and December 2017, the Westminster City Council Cabinet recommended to Council that a voluntary Community Contribution scheme be introduced. The scheme invites Band H council taxpayers to make a voluntary contribution to fund discretionary local services.
- 5.2 The consultation also highlighted that a significant number of respondents wanted to be able to make their contribution as a charitable donation as well as direct it towards specific priorities. The Council recommended, and the Trustees of the charity have agreed, that any funds raised through the scheme should be paid into the charity, and should be used to support three priorities:
- Extra support for people who find themselves sleeping on Westminster's streets
 - Helping to tackle isolation and loneliness – not just amongst the elderly but across all age groups, including children
 - Helping young people – investing in youth support

6. Recommendation

- 6.1 That the Trustees approve the Annual Accounts and Annual Report 2021/22 for submission to the Charity Commission.

CITY OF WESTMINSTER CHARITABLE TRUST: ANNUAL ACCOUNTS 2021/22

Income and Expenditure – Table 1

CITY OF WESTMINSTER CHARITABLE TRUST				
Statement of Financial Activities				
	2021/22	2021/22	2020/21	2020/21
	Lord Mayor's Appeal Fund	Community Contributions Fund	Lord Mayor's Appeal Fund	Community Contributions Fund
	£	£	£	£
Income				
Lord Mayor's Fund Raising Account Transfer				
General Donations	(8,166)	(165,956)	(3,585)	(503,734)
Council Tax Received in Error		(3,565)		
Other income (Gift Aid)	-	(9,427)	-	(7,986)
Investment income - Bank interest	-	-	-	-
WCC contribution to Independent Examiner's Fee & Bank Charges	-	-	-	(1,500)
Incoming resources from charitable activities	(8,166)	(178,949)	(3,585)	(513,220)
Total income	(8,166)	(178,949)	(3,585)	(513,220)
Expenditure				
Grants made	1,319	520,872	15,201	526,474
Admin Expenses - Bank Charges	-	622	-	1,039
Admin Expenses - Independent Examination Fee	-	-	-	500
Total Expenditure	1,319	521,494	15,201	528,012
Net (income)/Expenditure before transfers	(6,847)	342,546	11,615	14,793
Transfers between funds	-	-	-	-
Net movement in funds	(6,847)	342,546	11,615	14,793
Total funds brought forward	(24,171)	(746,529)	(35,787)	(761,322)
Total funds carried forward	(31,018)	(403,983)	(24,171)	(746,529)

Balance Sheet – Table 2

CITY OF WESTMINSTER CHARITABLE TRUST

Balance Sheet

	31 March 2022	31 March 2022	31 March 2021	31 March 2021
	Lord Mayor's Appeal Fund	Community Contributions Fund	Lord Mayor's Appeal Fund	Community Contributions Fund
	£	£	£	£
Current assets				
Debtor - Westminster City Council Contribution to Independent Examiner's Fee and Bank Charges		1,152	-	-
Gift Aid	-	12,454	-	11,013
Cash at bank and in hand	31,018	394,471	24,171	740,700
Total current assets	31,018	408,078	24,171	751,712
Creditors: amounts falling due within one year				
Unpaid community Contributions relating to 2021/22	0	0	0	0
Council Tax paid into incorrect account		(3,565)	-	(5,183)
Expense accrual - Independent Examiner's Fee	-	(530)	-	-
Total Liability	0	(4,094)	0	(5,183)
Net current assets/(liabilities)	31,018	403,983	24,171	746,529
Total assets less current liabilities	31,018	403,983	24,171	746,529
Creditors: amounts falling due after one year	-	-	-	-
Net assets / (liabilities)	31,018	403,983	24,171	746,529
Funds of the Charity	(31,018)	(403,983)	(24,171)	(746,529)

Cashflow – Table 3

City of Westminster Charitable Trust	2021/22	2020/21
		£
Cash flows from operating activities		
Operating profit/(loss)	(335,076)	(24,869)
Interest / Bank Charges paid	(622)	(1,539)
Depreciation		
(Increase)/Decrease in receivables and debtors	(2,594)	(7,486)
Increase/(Decrease) in payables and creditors	(1,089)	4,180
Net cash inflow/(outflow) generated from operating activities	(339,381)	(29,714)
Cash flows from investing activities		
Purchases of non current assets	0	0
Interest received	0	0
Net cash flows from investing activities	0	0
Cash flows from financing activities	0	0
Net (decrease)/increase in cash and cash equivalents	(339,381)	(29,714)
Cash and cash equivalents at the beginning of the year	764,871	794,585
Cash and cash equivalents at the end of the year	425,490	764,871
Balance Sheet	425,490	764,871

Independent examiner's report to the trustees of the City of Westminster Charitable Trust (registered charity number 296091)

I report to the charity trustees on my examination of the accounts of the City of Westminster Charitable Trust for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the City of Westminster Charitable Trust (the Trust), it is your responsibility to ensure the preparation of accounts is in accordance with the requirements of the Charities Act 2011 ('the Act') and you are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

An independent examination does not involve gathering all the evidence, which is normally required in an audit, and does not cover all of the matters that an auditor considers when giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts presented are 'true and fair' and my report is limited to those specific matters set out in the independent examiner's statement.

All examiners must follow the Directions below. The Directions have legal force as they are made by the Commission under section 145(5) b of the 2011 Act which places three specific duties on the examiner:

- They must carry out the independent examination in accordance with the Commission's Directions.
- They must make their independent examiner's report to the charity's trustees.
- They must consider if matters of material significance have come to their attention during the independent examination which give rise to a legal duty to report direct to the Commission

Independent examiner's statement

Since the Trust'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 Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

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

- accounting records, with respect to the Trust, were not kept as required.
- the accounts do not accord with those records.
- the accounts do not comply with the applicable requirements concerning the form and content of accounts.
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Moira Mackie
Chartered Institute of Public Finance and Accountancy (CIPFA)

Date: 26 October 2022

This report is prepared solely for the use of the Trustees of the City of Westminster Charitable Trust. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.

CITY OF WESTMINSTER CHARITABLE TRUST

England & Wales - Charity number 296091

Accounts



CITY OF WESTMINSTER CHARITABLE TRUST: TRUSTEES' ANNUAL REPORT 2020/21

Report of the Honorary Treasurer and Honorary Secretary

Date: 10 August 2021

1. Overview

- 1.1 The City of Westminster Charitable Trust was established in January 1987 for the purpose of allocating income received for charitable purposes directed wholly or mainly to the benefit of the City of Westminster or for charitable purposes in any other part of the world as the Trustees shall from time to time decide.
- 1.2 The charity's annual report and accounts for the year ended 31 March 2021 have been prepared in accordance with the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland issued in July 2014.

Full Name of Charity:	City of Westminster Charitable Trust
Registration Number:	296091
Date of registration:	20 January 1987
Main communication address:	City of Westminster, Westminster City Hall, 64 Victoria Street, London, SW1E 6QP

- 1.3 The Trustees comprise of members and officers of Westminster City Council. The current Trustees are:

- Cllr Andrew Smith, Lord Mayor, Chair
- Cllr Heather Acton
- Hazel Best – Hon. Secretary
- Cllr Tim Mitchell
- Cllr Melvyn Caplan
- Cllr Nafsika Butler-Thalassis
- Gerald Almeroth (Honorary Treasurer)

- 1.4 Councillor Jonathan Glanz became Mayor on 1st of May 2020 and will continue to be the Mayor for the 2020-21 Financial Year. 'The Lord Mayor's Appeal Fund supports the Lord Mayor's charity Centrepoint.

- 1.5 Independent Examiner: Royal Borough of Kensington and Chelsea (RBKC) Internal Audit Service, 3rd Floor, Kensington Town Hall, Hornton Street, London, W8 7NX.

2. Financial Review

- 2.1 The Trust is made up of two separate funds, namely the Community Contribution Fund and the Lord Mayor's Appeal Fund. This is the third financial year of the Community Contribution Scheme and like previous years, the account has been prepared on an accrual basis.
- 2.2 This is also the third year for which a statement of cash flow (Table 3) has been prepared for the Trust. All large charities, donations above £500k, are required to produce a cashflow.
- 2.3 As with the previous year, the total income of the charity in 2020/21 has exceeded the £25,000 threshold set by the Charity Commission, rendering the accounts subject to independent examination. This will be carried out by RBKC Internal Audit prior to the submission of the accounts in September 2021.

3. Lord Mayor's Appeal Fund

- 3.1 The Lord Mayor's appeal fund raised a total of £3,585 within the 2020/21 financial year (compared to £23,434 in 2019-20) through various appeals made by the Lord Mayor at the time. Income was significantly affected by Covid 19 as fewer fund-raising events were held throughout the year, e.g. the London Marathon was cancelled.
- 3.2 The expenditure, totalling £15,201 in 2020/21 (compared to £60,429 in 2019-20), comprised grants made in-year.
- 3.3 The total funds available within the Lord Mayor's account as at 31 March 2021, which relates to more than one financial year, is £24,171 which will be disbursed as agreed by the trustees, to the chosen charities of the relevant Mayors in 2021/22.

4. Community Contribution Fund

- 4.1 In addition to the Lord Mayor's appeal fund, the community contribution donations totalled £513,220 in 2020/21. This balance comprises £503,734 in-year community contributions which includes a donation of £130,000 from Mr Stanley Herman, £7,986 gift aid, and £1,500 income offered by Westminster City Council to cover bank charges and the independent examiner's fee.
- 4.2 The total expenditure in 2020/21 was £528,013 made up of Board approved grant payments of £526,474, bank charges for statements and use of WorldPay / Bankline services of £1,039 and independent examination fee of £500.
- 4.3 Total fund available within the Community Contribution account for distribution as at 31/03/2021 is £746,529.
- 4.4 The Trust allocated general grant scheme addressing the Trust's three priorities and paid out £528,013 in 2020-21.

5. Community Contribution Scheme Background

- 5.1 Following a consultation with Band H properties between November and December 2017, the Westminster City Council Cabinet recommended to Council that a voluntary Community Contribution scheme be introduced. The scheme invites Band H council taxpayers to make a voluntary contribution to fund discretionary local services.
- 5.2 The consultation also highlighted that a significant number of respondents wanted to be able to make their contribution as a charitable donation as well as direct it towards specific priorities. The Council recommended, and the Trustees of the charity have agreed, that any funds raised through the scheme should be paid into the charity, and should be used to support three priorities:
- Extra support for people who find themselves sleeping on Westminster's streets
 - Helping to tackle isolation and loneliness – not just amongst the elderly but across all age groups, including children
 - Helping young people – investing in youth support

6. Recommendation

- 6.1 That the Trustees approve the Annual Accounts and Annual Report 2020/21 for submission to the Charity Commission.

CITY OF WESTMINSTER CHARITABLE TRUST: ANNUAL ACCOUNTS 2020/21

Income and Expenditure – Table 1

	CITY OF WESTMINSTER CHARITABLE TRUST			
	Statement of Financial Activities			
	2020/21	2020/21	2019/20	2019/20
	Lord Mayor's Appeal Fund	Community Contributions Fund	Lord Mayor's Appeal Fund	Community Contributions Fund
£	£	£	£	
Income				
Lord Mayor's Fund Raising Account Transfer				
General Donations	(3,585)	(503,734)	(23,434)	(230,131)
Other income (Gift Aid)	0	(7,986)	0	(29,199)
Investment income - Bank interest	0	(0)	0	(77)
WCC contribution to Independent Examiner's Fee & Bank Charges	0	(1,500)	0	(1,525)
Incoming resources from charitable activities	(3,585)	(513,220)	(23,434)	(260,933)
Total income	(3,585)	(513,220)	(23,434)	(260,933)
Expenditure				
Grants made	15,201	526,474	60,429	192,364
Admin Expenses - Bank Charges	0	1,039	0	945
Admin Expenses - Independent Examination Fee	0	500	0	500
Total Expenditure	15,201	528,013	60,429	193,809
Net (income)/Expenditure before transfers	11,615	14,793	36,995	(67,124)
Transfers between funds	0	0	0	0
Net movement in funds	11,615	14,793	36,995	(67,124)
Total funds brought forward	(35,787)	(761,322)	(72,781)	(694,198)
Total funds carried forward	(24,171)	(746,529)	(35,787)	(761,322)

Balance Sheet – Table 2

CITY OF WESTMINSTER CHARITABLE TRUST

Balance Sheet

	31 March 2021	31 March 2021	31 March 2020	31 March 2020
	Lord Mayor's Appeal Fund	Community Contributions Fund	Lord Mayor's Appeal Fund	Community Contributions Fund
	£	£	£	£
Current assets				
Debtor - Westminster City Council Contribution to Independent Examiner's Fee	0	0	0	500
Gift Aid	0	11,012	0	3,027
Cash at bank and in hand	24,171	740,700	35,787	758,798
Total current assets	24,171	751,712	35,787	762,325
Creditors: amounts falling due within one year				
Council Tax paid into incorrect account	0	(5,183)	0	(503)
Expense accrual - Independent Examiner's Fee	0	0	0	(500)
Total Liability	0	(5,183)	0	(1,003)
Net current assets/(liabilities)	24,171	746,529	35,787	761,322
Total assets less current liabilities	24,171	746,529	35,787	761,322
Creditors: amounts falling due after one year	0	0	(5,204)	5,204
Net assets / (liabilities)	24,171	746,529	30,582	766,526
Funds of the Charity	(24,171)	(746,529)	(30,582)	(766,526)

Cashflow – Table 3

City of Westminster Charitable Trust	2020/21	2019/20
	£	£
Cash flows from operating activities		
Operating profit/(loss)	(24,869)	30,997
Interest / Bank Charges paid	(1,539)	(945)
(Increase)/Decrease in receivables and debtors	(7,486)	16,016
Increase/(Decrease) in payables and creditors	4,180	(14,597)
Net cash inflow/(outflow) generated from operating activities	(29,714)	31,472
Cash flows from investing activities		
Purchases of non current assets	-	-
Interest received	-	77
Net cash flows from investing activities	-	77
Cash flows from financing activities	-	-
Net decrease/(increase) in cash and cash equivalents	(29,714)	31,549
Cash and cash equivalents at the beginning of the year	794,585	763,036
Cash and cash equivalents at the end of the year	764,871	794,585
Balance Sheet	764,871	794,585

Independent examiner's report to the trustees of the City of Westminster Charitable Trust (registered charity number 296091)

I report to the charity trustees on my examination of the accounts of the City of Westminster Charitable Trust for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the City of Westminster Charitable Trust (the Trust), it is your responsibility to ensure the preparation of accounts is in accordance with the requirements of the Charities Act 2011 ('the Act') and you are satisfied that the accounts are not required by charity law to be audited and have chosen instead to have an independent examination.

An independent examination does not involve gathering all the evidence, which is normally required in an audit, and does not cover all of the matters that an auditor considers when giving their opinion on the accounts. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts presented are 'true and fair' and my report is limited to those specific matters set out in the independent examiner's statement.

All examiners must follow the Directions below. The Directions have legal force as they are made by the Commission under section 145(5) b of the 2011 Act which places three specific duties on the examiner:

- They must carry out the independent examination in accordance with the Commission's Directions.
- They must make their independent examiner's report to the charity's trustees.
- They must consider if matters of material significance have come to their attention during the independent examination which give rise to a legal duty to report direct to the Commission

Independent examiner's statement

Since the Trust'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 Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

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

- accounting records, with respect to the Trust, were not kept as required.
- the accounts do not accord with those records.
- the accounts do not comply with the applicable requirements concerning the form and content of accounts.
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Moira Mackie
Chartered Institute of Public Finance and Accountancy (CIPFA)

Date: 16 December 2021

This report is prepared solely for the use of the Trustees of the City of Westminster Charitable Trust. Details may be made available to specified external agencies, including external auditors, but otherwise the report should not be quoted or referred to in whole or in part without prior consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended for any other purpose.